

## TAS Case Advocacy

---

### OFFICE OF THE TAXPAYER ADVOCATE

Under Internal Revenue Code (IRC) § 7803(c)(2)(A), the Office of the Taxpayer Advocate, known as the Taxpayer Advocate Service (TAS), has four principal functions:

- Assist taxpayers in resolving problems with the IRS;
- Identify areas in which taxpayers are experiencing problems with the IRS;
- Propose changes in the administrative practices of the IRS to mitigate problems taxpayers are experiencing with the IRS; and
- Identify potential legislative changes that may be appropriate to mitigate such problems.

The first function described in the statute relates to TAS's case advocacy, which involves assisting taxpayers with their cases. A fundamental part of helping taxpayers resolve their problems involves protecting taxpayer rights and reducing taxpayer burden.<sup>1</sup> The TAS Case Advocacy function is primarily responsible for direct contact with all types of taxpayers (including individuals, businesses, and tax-exempt entities), their representatives, and congressional staff to resolve specific problems taxpayers are experiencing with the IRS. Information from these contacts and case results are vital to TAS's statutory mission to propose changes in the IRS's administrative practices to alleviate taxpayers' problems and identify potential legislative changes to relieve such problems.<sup>2</sup> This section of the report discusses how TAS fulfills its mission to assist taxpayers with their specific issues and concerns involving IRS systems and procedures.<sup>3</sup>

### TAS Case Receipt Criteria

Taxpayers typically seek TAS assistance with specific issues when:

- They experience a tax problem that causes financial difficulty;
- They are unable to resolve their issues directly with the IRS through normal channels; or
- An IRS action or inaction caused or will cause them to suffer a long-term adverse impact, including a violation of taxpayer rights.

TAS accepts cases in four categories: economic burden, systemic burden, best interest of the taxpayer, and public policy, as shown in Figure 3.1.

---

1 See Taxpayer Bill of Rights (TBOR), [www.TaxpayerAdvocate.irs.gov/taxpayer-rights](http://www.TaxpayerAdvocate.irs.gov/taxpayer-rights). The rights contained in the TBOR are also codified in the IRC. See IRC § 7803(a)(3).

2 TAS staff often uses Case Advocacy's findings as the basis for many of the Most Serious Problems and Legislative Recommendations in the National Taxpayer Advocate's Annual Report to Congress.

3 TAS's other three functions involve identifying and proposing changes to systemic problems affecting taxpayers. TAS employees advocate systemically by identifying IRS procedures that adversely affect taxpayer rights or create taxpayer burden, and recommending solutions, either administrative or legislative, to improve tax administration. (Note: IRS employees, taxpayers, practitioners, and other external stakeholders can use the Systemic Advocacy Management System (SAMS) to submit systemic issues to TAS at [www.taxpayeradvocate.irs.gov/SAMS](http://www.taxpayeradvocate.irs.gov/SAMS)).

FIGURE 3.1

## Taxpayer Advocate Service Case Acceptance Criteria

As an independent organization within the IRS, TAS protects taxpayer rights under the Taxpayer Bill of Rights, 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:

<b>Economic Burden</b>	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.
<b>Criteria 1</b>	The taxpayer is experiencing economic harm or is about to suffer economic harm.
<b>Criteria 2</b>	The taxpayer is facing an immediate threat of adverse action.
<b>Criteria 3</b>	The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).
<b>Criteria 4</b>	The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.
<b>Systemic Burden</b>	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. <sup>2</sup>
<b>Criteria 5</b>	The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.
<b>Criteria 6</b>	The taxpayer has not received a response or resolution to the problem or inquiry by the date promised.
<b>Criteria 7</b>	A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.
<b>Best Interest of the Taxpayer</b>	TAS acceptance of these cases will help ensure that taxpayers receive fair and equitable treatment and that their rights as taxpayers are protected. <sup>3</sup>
<b>Criteria 8</b>	The manner in which the tax laws are being administered raises considerations of equity, or has impaired or will impair the taxpayer's rights.
<b>Public Policy</b>	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. <sup>4</sup>
<b>Criteria 9</b>	The National Taxpayer Advocate determines compelling public policy warrants assistance to an individual or group of taxpayers.

1 Internal Revenue Code (IRC) § 7803(c)(2)(A)(i).

2 TAS changed its case acceptance criteria to generally stop accepting certain systemic burden issues. See Internal Revenue Manual (IRM) 13.1.7.3(d), Exceptions to Taxpayer Advocate Service Criteria (Feb. 4, 2015).

3 See IRM 13.1.7.2.3 (Feb. 4, 2015).

4 See Interim Guidance Memorandum (IGM) TAS-13-0219-003, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy (Feb. 21, 2019).

Economic burden (EB) cases often occur where an IRS action or inaction has caused or will cause negative financial consequences or have a long-term adverse impact on the taxpayer. In many of the economic burden cases, time is critical. If the IRS does not act quickly (*e.g.*, to remove a levy or release a lien), the taxpayer will experience additional economic harm.<sup>4</sup> Systemic burden cases include situations where an IRS process, system, or procedure has failed to resolve the taxpayer's issue.<sup>5</sup> Best interest of the taxpayer (Criteria 8) includes violations of the Taxpayer Bill of Rights.<sup>6</sup>

With respect to public policy cases (Criteria 9), the National Taxpayer Advocate has the sole authority to determine which issues are included in this criterion and will designate them by memorandum. The National Taxpayer Advocate issued an Interim Guidance Memorandum (IGM) on February 21, 2019 (effective until February 20, 2021), that designated Criteria 9 cases to include private debt collection; passport denial, revocation, or limitation; automatic exempt organization revocations due to failure to file an annual return or notice for three consecutive years; and congressional referred tax account-related inquiries that do not fit into any other category.<sup>7</sup>

### Case Receipt Trends in Fiscal Year 2019

In fiscal year (FY) 2019, TAS received 240,777 cases, nearly 24,000 more cases than received in FY 2018, an increase of about 11 percent.<sup>8</sup> Intake Advocates also resolved another 26,209 taxpayer calls without the need to establish a TAS case.<sup>9</sup> Taxpayers who call the IRS National Taxpayer Advocate Toll-Free line, which is staffed by IRS employees, are transferred to the TAS Centralized Case Intake (CCI) function if the IRS assistors are unable to assist the taxpayer and determine the taxpayer's issue meets TAS criteria.<sup>10</sup> Of the 63,509 taxpayer calls transferred, CCI assisted 41 percent of the taxpayers without creating a new case.<sup>11</sup> Providing taxpayers this assistance during the initial contact allows TAS to use its specialized skills and resources on more complex situations.

Increasing numbers of non-identity theft refund fraud (Pre-Refund Wage Verification Hold (PRWVH)) cases accounted for much of the increase in case receipts.<sup>12</sup> In addition (as with the rest of the IRS), the 35-day partial government shutdown impacted TAS; only a limited number of TAS employees were

4 IRC § 7803(c)(2)(C)(ii); Internal Revenue Manual (IRM) 13.1.7.2.1, TAS Case Criteria 1-4, Economic Burden (Feb. 4, 2015).

5 IRC § 7803(c)(2)(C)(ii); IRM 13.1.7.2.2, TAS Case Criteria 5-7, Systemic Burden (Feb. 4, 2015).

6 IRC § 7803(c)(2)(C)(ii); IRM 13.1.7.2.3, TAS Case Criteria 8, Best Interest of the Taxpayer (Feb. 4, 2015). See TBOR, [www.TaxpayerAdvocate.irs.gov/taxpayer-rights](http://www.TaxpayerAdvocate.irs.gov/taxpayer-rights); IRC § 7803(a)(3).

7 See Interim Guidance Memorandum (IGM) TAS-13-0219-0003, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy (Feb. 21, 2019).

8 Data obtained from Taxpayer Advocate Management Information System (TAMIS) (Oct. 1, 2018; Oct. 1, 2019).

9 The TAS CCI Function serves as the first contact for most taxpayers coming to TAS for assistance. Intake Advocates are responsible for answering calls and conducting in-depth interviews with taxpayers to determine the correct disposition of their issue(s). Intake Advocates take actions where possible to resolve the issue upfront, create cases after validating the taxpayer meets TAS criteria, and offer taxpayers information and assistance with self-help options. See IRM 13.1.16.1.4, Intake Advocate Delegated Authority Principles (Mar. 28, 2017).

10 TAS also has Intake Advocates in the CCI function.

11 Data obtained from TAMIS (Oct. 1, 2019); IRS, Joint Operations Center (JOC), Snapshot Report (Sept. 30, 2019).

12 For additional information about the impact of PRWVH issues on TAS case receipts, see Pre-Refund Wage Verification Hold (PRWVH), *infra*.

excepted to work, and that work was limited to checking the mail and processing checks.<sup>13</sup> TAS received 41,193 cases through the end of January 2019, compared with 37,761 cases for the same period in FY 2018.<sup>14</sup> Despite the shutdown, TAS still experienced an almost ten percent increase in cases. TAS closed 234,613 cases, providing relief to taxpayers in approximately 78 percent of closed cases.<sup>15</sup> Another 15,678 taxpayers received relief directly from the IRS prior to TAS intervention.<sup>16</sup> Figure 3.2 compares FY 2018 and FY 2019 case receipts and relief rates by case acceptance category.

**FIGURE 3.2, TAS Case and Intake Receipts and Relief Rates, FYs 2018-2019<sup>17</sup>**

Case Categories	Receipts FY 2018	Receipts FY 2019	Percent Change	Relief Rates FY 2018	Relief Rates FY 2019	Percent Change
Economic Burden	124,755	141,768	13.6%	76.7%	77.2%	0.7%
Systemic Burden	91,160	98,207	7.7%	81.7%	78.5%	-3.9%
Best Interest of the Taxpayer	577	560	-2.9%	82.3%	79.7%	-3.2%
Public Policy	300	242	-19.3%	83.0%	80.0%	-3.6%
<b>Subtotal</b>	<b>216,792</b>	<b>240,777</b>	<b>11.1%</b>	<b>78.7%</b>	<b>77.8%</b>	<b>-1.1%</b>
Calls Resolved by Intake Advocates	32,521	26,209	-19.4%			
<b>Grand Total Receipts</b>	<b>249,313</b>	<b>266,986</b>	<b>7.1%</b>			

13 The 35-day partial government shutdown began December 22, 2018. For a detailed discussion of the impact the government shutdown had on TAS operations, see National Taxpayer Advocate FY 2020 Objectives Report to Congress 40-44 (*Impact of the 35-Day Partial Government Shutdown on the Taxpayer Advocate Service*). For a discussion about the Anti-Deficiency Act and TAS's ability to be excepted during a lapse under the safety of life and protection of property exception, see National Taxpayer Advocate 2018 Annual Report to Congress (*Preface*). See also National Taxpayer Advocate 2019 Purple Book 80-81 (*Authorize the Office of the Taxpayer Advocate to Assist Certain Taxpayers During a Lapse in Appropriations*); National Taxpayer Advocate 2017 Purple Book, Compilation of Legislative Recommendations to Strengthen Taxpayer Rights and Improve Tax Administration 75 (*Authorize the Office of the Taxpayer Advocate to Assist Certain Taxpayers During a Lapse in Appropriations*); National Taxpayer Advocate FY 2015 Objectives Report to Congress 79-91 (*The IRS's Decision Not to Except Any TAS Employees During the Government Shutdown Resulted in Violations of Taxpayer Rights and Undermined TAS's Statutory Authority to Assist Taxpayers Suffering or About to Suffer Significant Hardship*); National Taxpayer Advocate 2014 Annual Report to Congress 275-310 (Legislative Recommendation: *Taxpayer Rights: Codify the Taxpayer Bill of Rights and Enact Legislation That Provides Specific Taxpayer Protections*); National Taxpayer Advocate FY 2012 Objectives Report to Congress 1-2 (*Taxpayers May Not Be Adequately Protected During a Lapse in Appropriations*); National Taxpayer Advocate 2011 Annual Report to Congress 552-557 (Legislative Recommendation: *Clarify That the Emergency Exception to the Anti-Deficiency Act Includes IRS Activities That Protect Taxpayer Life and Property*).

14 Data obtained from TAMIS (Feb. 1, 2018; Feb. 1, 2019).

15 Data obtained from TAMIS (Oct. 1, 2019).

16 *Id.*

17 Relief Rates are computed on closed cases and may not be associated with the case receipts in this table. Data obtained from TAMIS (Oct. 1, 2018; Oct. 1, 2019).

### *Most Prevalent Issues in TAS Cases, With a Focus on Economic Burden Cases*

Figure 3.3 compares the top ten sources of TAS receipts by issue for FY 2019 to FY 2018.<sup>18</sup>

**FIGURE 3.3, Top 10 Issues for FY 2019 Cases Received in TAS Compared to FY 2018<sup>19</sup>**

Rank	Issue Description	FY 2018	FY 2019	FY 2019 Percent of Total	Percent Change FY 2018 to FY 2019
1	Pre-Refund Wage Verification Hold	66,048	91,747	38.1%	38.9%
2	Earned Income Tax Credit (EITC)	21,203	18,691	7.8%	-11.8%
3	Unpostables and Rejects	8,673	10,292	4.3%	18.7%
4	Processing Amended Returns	8,767	9,427	3.9%	7.5%
5	Other Refund Inquiries and Issues	7,628	9,425	3.9%	23.6%
6	Identity Theft	13,787	8,490	3.5%	-38.4%
7	Injured Spouse Claims	3,231	7,892	3.3%	144.3%
8	Taxpayer Protection Program Issues	7,947	6,037	2.5%	-24.0%
9	Open Audit (Not EITC)	5,823	5,858	2.4%	0.6%
10	Processing Original Returns	5,312	5,150	2.1%	-3.0%
Other TAS Receipts <sup>20</sup>		68,373	67,768	28.1%	-0.9%
<b>Total TAS Receipts</b>		<b>216,792</b>	<b>240,777</b>		<b>11.1%</b>

### *Economic Burden Cases*

More than half of TAS's case receipts continue to involve taxpayers experiencing economic burden.<sup>21</sup> Because these taxpayers face potential immediate adverse financial consequences, TAS requires employees to work the cases using accelerated timeframes.<sup>22</sup>

Figure 3.4 shows the top five issues driving economic burden receipts in FY 2019 compared to FY 2018. TAS dedicates significant resources to resolving the systemic causes of these issues, and as discussed in the Most Serious Problems section of this and past reports, provides recommendations to the IRS to improve processes that cause taxpayers to experience economic or systemic burden.

18 IRM 13.1.16.13.1.2, Primary Core Issue Code (Mar. 28, 2017) (stating the primary core issue code (PCIC) is a three-digit code that defines the most significant issue, policy, or process within the IRS that underlies the cause of the taxpayer's problem).

19 Data obtained from TAMIS (Oct. 1, 2018; Oct. 1, 2019).

20 The "Other TAS Receipts" category encompasses the remaining issues not in the top ten.

21 For the eighth consecutive FY, more than half of TAS's case receipts involve taxpayers' experiencing EB. Data obtained from TAMIS (Oct. 1, 2012; Oct. 1, 2013; Oct. 1, 2014; Oct. 1, 2015; Oct. 1, 2016; Oct. 1, 2017; Oct. 1, 2018; Oct. 1, 2019).

22 IRM 13.1.18.3(1), Initial Contact (May 5, 2016). The TAS employee is required to contact the taxpayer or representative by telephone within three workdays of the taxpayer advocate received date (TARD) for criteria 1-4 cases and within five workdays of the TARD for criteria 5-9 cases to notify the taxpayer of TAS's involvement. Per IRM 13.1.18.1.1(1), Working TAS Cases (Feb. 1, 2011), TAS's policy is that cases involving EB will be worked sooner than other cases.

**FIGURE 3.4, Top Five Case Issues Causing Economic Burden Receipts in FY 2019 Compared to FY 2018<sup>23</sup>**

Rank	Issue Description	FY 2018	EB Receipts as % Total EB Receipts for Issue FY 2018	FY 2019	EB Receipts as % Total EB Receipts for Issue FY 2019	EB Percent Change FY 2018 to FY 2019
1	Pre-Refund Wage Verification Hold	45,834	36.7%	64,877	45.8%	41.5%
2	Earned Income Tax Credit	15,637	12.5%	13,190	9.3%	-15.6%
3	Unpostables and Rejects	5,947	4.8%	6,610	4.7%	11.1%
4	Injured Spouse Claims	2,523	2.0%	5,813	4.1%	130.4%
5	Identity Theft	8,217	6.6%	4,830	3.4%	-41.2%

### *Pre-Refund Wage Verification Hold*

As discussed earlier in the Most Serious Problem involving processing delays,<sup>24</sup> the IRS's efforts to detect and prevent refund fraud are managed by the Return Integrity Verification Operations (RIVO), which oversees non-identity theft (IDT) refund fraud in the PRWVH Program.<sup>25</sup> RIVO primarily relies on the Return Review Program (RRP) to detect non-IDT refund fraud. The RRP contains filters comprised of both rules and models.<sup>26</sup> Once the models complete their analysis, each return is given a risk score. That score is fed into RRP filters, which will select returns based on whether the score exceeds a specified threshold while considering other information in the system.

For the 2019 filing season, the IRS added Filter X to assist in identifying returns suspected of non-IDT refund fraud. Filter X selects returns where Earned Income Tax Credit (EITC) or the Additional Child Tax Credit (ACTC) is claimed on the return; where there is either no or only some Form W-2 information available, and thus the information and withholding on the return cannot be verified; and where other criteria programmed into the filter have been met (*i.e.*, the returns that do not meet the programmed criteria will proceed through normal processing channels).<sup>27</sup> The IRS originally projected that Filter X would suspend about 500,000 returns annually;<sup>28</sup> however, this projection was a significant understatement, as it ultimately suspended nearly 1.1 million returns from January 1 through September 26, 2019.<sup>29</sup> While it is essential for the IRS to prevent fraud and protect revenue, since Filter X only

23 Data obtained from TAMIS (Oct. 1, 2018; Oct. 1, 2019).

24 See Most Serious Problem: *Processing Delays: Refund Fraud Filters Continue to Delay Taxpayer Refunds for Legitimately Filed Returns, Potentially Causing Financial Hardship*, *supra*.

25 See IRM 25.25.3.1(1), Program Scope and Objectives (Aug. 30, 2019).

26 National Taxpayer Advocate 2018 Annual Report to Congress 79-90 (Most Serious Problem: *False Positive Rates: The IRS's Fraud Detection Systems Are Marred by High False Positive Rates, Long Processing Times, and Unwieldy Processes Which Continue to Plague the IRS and Harm Legitimate Taxpayers*). The filter models use such techniques as predictive models, business rules, and clustering.

27 IRS response to TAS information request (Sept. 23, 2019).

28 IRS Processing Year 2019 Treatment Process Update (Dec. 5, 2018).

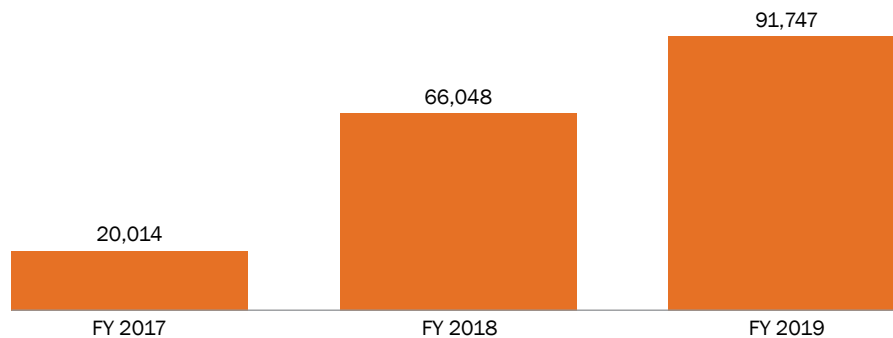
29 IRS, Identity Theft (IDT) and Integrity and Verification Operations (IVO) Performance Report, Slide 8 (Oct. 9, 2019). This filter is retired beginning in June because it is believed that at this point, all the W-2 information that the Social Security Administration (SSA) has should have been transmitted to IRS.

selects returns where EITC or ACTC is claimed, these delays have a significant impact on low-income taxpayers. Often, these taxpayers are waiting on the refund to pay day-to-day living expenses, and any delay can cause the taxpayer hardship.

As shown in Figure 3.5, TAS PRWVH case receipts have more than quadrupled over the past three years, from about 20,000 cases in FY 2017 to over 90,000 in FY 2019, and about 71 percent of the case receipts for FY 2019 were accepted under TAS's economic hardship criteria.<sup>30</sup>

**FIGURE 3.5**<sup>31</sup>

**TAS Pre-Refund Wage Verification Hold Receipts  
Fiscal Years 2017-2019**



To address this increase, TAS created case guidance for returns selected for the PRWVH Program to help TAS employees identify PRWVH issues, determine what actions were needed to resolve the issues, and provide reminders for working PRWVH cases.<sup>32</sup> TAS also encouraged its local offices to use a bulk operations assistance request (OAR) process for PRWVH case receipts, which bundles multiple OARs for multiple cases into one request that TAS sends to the operating division for action.<sup>33</sup>

Finally, TAS tested a triage process of incoming PRWVH cases beginning May 31, 2019, through August 23, 2019. TAS Account Technical Advisors (ATAs) and Analysts reviewed PRWVH cases received daily for selected offices to identify those cases meeting bulk OAR criteria, added the case to the weekly bulk OAR, prepared a letter for the Case Advocate to send to the taxpayer explaining the actions TAS was taking to resolve his or her problem, and updated the Taxpayer Advocate Management Information System (TAMIS) for the Case Advocate. For those cases not meeting bulk OAR criteria, ATAs and Analysts researched the account and provided guidance in the TAMIS History to assist the Case Advocate upon assignment of the case. The triage process resulted in the average number of bulk

<sup>30</sup> Data obtained from TAMIS (Oct. 1, 2017; Oct. 1, 2018; Oct. 1, 2019).

<sup>31</sup> *Id.*

<sup>32</sup> TAS, Welcome Screen article, PRWVH Case Guidance Now Available (Apr. 5, 2019).

<sup>33</sup> When TAS lacks the statutory or delegated authority to resolve a taxpayer's problem, it works with the responsible IRS Business Operating Division (BOD) or function to resolve the issue. Generally, TAS uses a Form 12412, Operations Assistance Request (OAR), to request the BOD take the specified action on an account. For the bulk OAR, TAS provided a weekly listing of the cases to RIVO, requesting they be reviewed, and the refund released, thereby saving TAS and the IRS the effort of preparing and tracking each OAR individually.



OAR cases for participating offices to increase from 26 bulk OARs per week to 57 per week, a 119 percent increase in cases identified as meeting bulk OAR criteria.<sup>34</sup>

The selection of a return by Filter X is not the only cause increasing TAS PRWVH receipts. In calendar year 2019, the IRS made several changes to improve the efficiency and effectiveness of the refund fraud program, namely reducing processing times and increasing the accuracy of filter selections.<sup>35</sup> One change impacting Filter X selections involved systemically checking the posting of third-party information daily instead of weekly. Many IRS and TAS employees were not fully aware of the change and referred taxpayers/accepted taxpayers into TAS before allowing the daily matching process a full opportunity to work. From January through April 2019, TAS closed about ten percent of TAS PRWVH cases where the IRS took action to resolve the taxpayer's issue before TAS was able to act on the case.<sup>36</sup> This prompted TAS to issue an IGM implementing a three-week moratorium on accepting Filter X cases into TAS and allowing the IRS to update the IRM so that IRS assistors could identify taxpayer accounts where RIVO had already taken action to release the taxpayer's refund.<sup>37</sup>

To evaluate TAS's increasing PRWVH receipts, TAS Research analyzed all the non-IDT refund fraud cases in the TAS inventory that were related to issues arising out of taxpayers' tax year 2018 returns that were received between January 28 and June 30, 2019 and subsequently closed by the end of August.<sup>38</sup> During this time period, TAS closed 45,236 PRWVH cases, and out of this number, at least 31,973 (71 percent) taxpayers received the refund originally shown on their return.<sup>39</sup> Some of these taxpayers may have waited for their refunds because the IRS does not receive paper W-2 data from the Social Security Administration (SSA) until well after filing season. Therefore, the taxpayer must wait for his or her refund until the IRS receives the third-party data from the SSA or contacts the employer directly and the employer verifies the data.<sup>40</sup>

Other taxpayers may have had withholding from non-wage income, such as unemployment compensation. Non-wage income documents are sent directly to the IRS for processing (not the SSA). Processing delays can occur if the IRS software is unable to read the document or when the payer does not have to file the document until a later date (*e.g.*, payers electronically filing Form 1099-G, which is used to report certain government payments such as unemployment compensation, have until March 31 to send the forms to the IRS). If a taxpayer had withholding from their non-wage income, the refund could be delayed until the IRS verifies the withholding claimed by the taxpayer. In these instances, the IRS has not released the taxpayer's refund, but the taxpayer may not understand the reason for the delay

34 TAS consolidates the bulk OARs listing sent to RIVO weekly for tracking purposes.

35 For a more detailed discussion of the IRS's changes to the refund fraud program, see Most Serious Problem: *Processing Delays: Refund Fraud Filters Continue to Delay Taxpayer Refunds for Legitimately Filed Returns, Potentially Causing Financial Hardship*, *supra*.

36 Data obtained from TAMIS (Oct. 30, 2019).

37 IRS, IGM TAS-13-0419-0004, Interim Guidance on Exclusion from TAS Case Acceptance Criteria Taxpayers Impacted by Pre-Refund Wage Verification Hold – Filter X, (Apr. 2, 2019); IRM 21.5.6.4.35.3.1(4), -R Freeze Phone Procedures for Accounts with Integrity and Verification Operations (IVO) Involvement (Oct. 1, 2019).

38 Data obtained from TAMIS for PRWVH (PCIC and Secondary Core Issue Code (SCIC) 045).

39 Data obtained from TAMIS between January 28, 2019, and June 30, 2019, for PRWVH (PCIC and SCIC 045) compared to data obtained from the IRS Compliance Data Warehouse (CDW) Individual Master File (IMF) Transactions History table and the CDW Individual Returns Transaction File (IRTF) Form 1040 table (Oct. 23, 2019). TAS did not analyze the ultimate refund amount if the taxpayer filed an amended return, the return was not selected for further verification by the IRS, or if the issue resulted from refunds returned as suspicious by a financial institution.

40 For a discussion concerning the delay in receiving paper Forms W-2 from SSA and in the impact on returns selected by Filter X, see Most Serious Problem: *Processing Delays: Refund Fraud Filters Continue to Delay Taxpayer Refunds for Legitimately Filed Returns, Potentially Causing Financial Hardship*, *supra*.



or the process going forward.<sup>41</sup> Upon contacting TAS, the Case Advocate will review the income and withholding information with the taxpayer and educate the taxpayer on what information is needed by the IRS to release the refund.

TAS also found that some taxpayers had mismatches between data on the return and third-party data. This occurs when a taxpayer with a PRWVH issue has made an error when entering the information from his or her W-2 on the tax return or used a paystub to complete the return that does not match the W-2. TAS educates the taxpayer regarding errors on the return, the reasons for those errors, and the impact those errors will have on the refund. After this discussion, the Case Advocate encourages the taxpayer to file an amended return so the taxpayer can receive the portion of refund to which he or she is entitled.<sup>42</sup>

When the IRS is unable to verify the information on a return, the return is assigned to a specific treatment stream. TAS found through a review of its case receipts that taxpayers whose returns had to go to a compliance treatment stream experienced delay. Specifically, of the 309 TAS PRWVH cases received between August 25 and August 31, 2019, 76 percent of the taxpayers waited an average of 141 days from the date the return was filed for the IRS to screen the return to determine if the return needed to go to an additional treatment stream.<sup>43</sup> This means the taxpayer still had to wait for the IRS compliance unit assigned to the return to contact the taxpayer to discuss what information was needed to resolve the taxpayer's issue. As of October 1, 2019, only 36 percent of these taxpayers had been referred to a compliance treatment stream.<sup>44</sup> Predictably, taxpayers experiencing significant delays seek TAS assistance. Throughout the filing season, TAS PRWVH increases were caused by taxpayers needing their refund quickly to resolve economic hardships. As filing season ended, taxpayers contacted TAS because of the IRS's lack of communication and delays in resolving the account issues, a systemic failure. The National Taxpayer Advocate understands the IRS needs to prevent fraud and protect revenue, but the IRS needs to address delays in the screening process that are harming taxpayers.

In Filing Season 2020, RIVO will implement a process to automate most of their screening procedures like Filter X. TAS will continue to analyze case receipts to identify issues arising from RIVO's verification procedures and will share its findings with RIVO.

---

41 For a more detailed discussion of IRS's communication with taxpayers regarding the status of their return, see Most Serious Problem: *Processing Delays: Refund Fraud Filters Continue to Delay Taxpayer Refunds for Legitimately Filed Returns, Potentially Causing Financial Hardship*, *supra*.

42 TAS does not have the authority to accept returns for processing and in the past, there was no way for the IRS to identify a return involving a TAS taxpayer during normal processing. TAS and the IRS negotiated a process to identify amended returns filed by TAS taxpayers with PRWVH issue to expedite processing so taxpayers experiencing a hardship can avoid further delays and receive the portion of the refund to which they are entitled as soon as possible. Normal IRS amended return processing is 16 weeks. See IRM 21.4.1.4(6), Refund Inquiry Response Procedures (Oct. 1, 2019); IRM 13.1.18.6.3, Taxpayers Delivering Returns to TAS and TAS Date Stamp (Feb. 1, 2011).

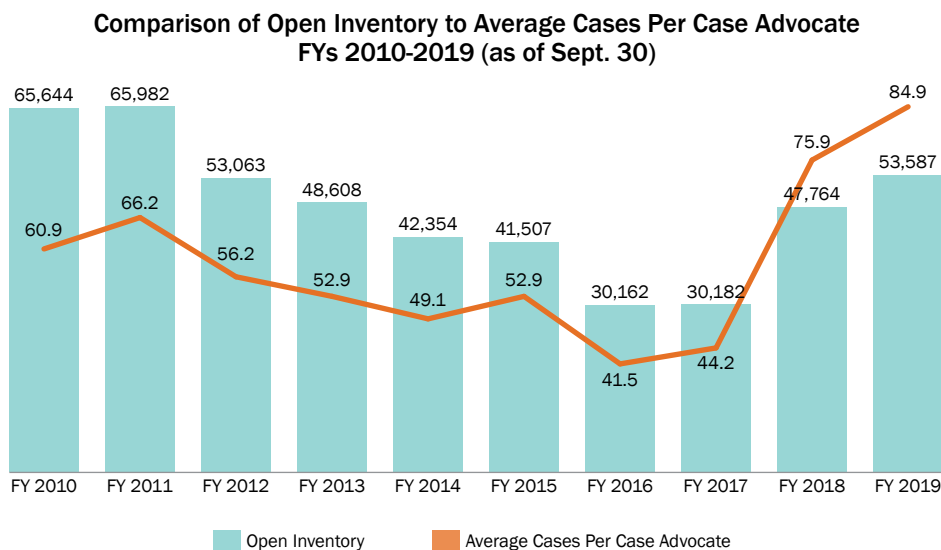
43 TAS found a total of 1,394 cases reflecting a PCIC 045 or SCIC 045. The sample of 309 cases has a 95 percent confidence level with a +/- 4.2 percent margin of error. Data obtained from TAMIS (Sept. 13, 2019).

44 The 95 percent confidence level with a +/- 5.6 percent margin of error. Data obtained from TAMIS (Sept. 13, 2019; Oct. 1, 2019).

### EMERGING ISSUE: Decreased Staffing and Attrition Impacts TAS's Ability to Assist Taxpayers

As discussed earlier, TAS received nearly 24,000 more cases in FY 2019 than in FY 2018, an increase of about 11 percent.<sup>45</sup> However, as shown in Figure 3.6, the average number of cases per Case Advocate, 84.9 cases as of September 30, 2019, is the highest it has been in the past ten years.<sup>46</sup> As of September 30, 2010, TAS had 65,644 cases in its inventory with 1,078 Case Advocates to work the cases compared to 2019 where TAS had fewer cases in its inventory (53,587) with 631 Case Advocates to work the cases.<sup>47</sup>

FIGURE 3.6<sup>48</sup>



To compound the issue, TAS is experiencing higher attrition than ever. Approximately one-third of Case Advocates are eligible to retire by the end of 2022.<sup>49</sup> During FY 2019, TAS received additional funding to address increased inventory levels for the first time since FY 2015, and as a result, hired 377 employees, including 221 new Case and Intake Advocates.<sup>50</sup> Increased staffing will help in the long-term, but newly hired employees require training before they are equipped to assist taxpayers on the phone or through casework. Experienced Intake and Case Advocates help train new employees and serve as on-the-job instructors, passing on valuable institutional knowledge. Passing on this experience comes with a cost, as using experienced employees means these same employees have less time to devote to casework. Thus, the number of cases per Case Advocate continued to rise in FY 2019. As a result, TAS will need to continue its hiring efforts in FY 2020.

45 See Case Receipt Trends in Fiscal Year 2019, *supra*. Data obtained from TAMIS (Oct. 1, 2018; Oct. 1, 2019).

46 Data obtained from TAMIS (Oct. 1, 2010; Oct. 1, 2011; Oct. 1, 2012; Oct. 1, 2013; Oct. 1, 2014; Oct. 1, 2015; Oct. 1, 2016; Oct. 1, 2017; Oct. 1, 2018; Oct. 1, 2019); TAS Onrolls Tracking Sheet, pay period 19, 2010 through 2019.

47 Data obtained from TAMIS (Oct. 1, 2010; Oct. 1, 2019); TAS Onrolls Tracking Sheet, pay period 19, 2010 and 2019.

48 Data obtained from TAMIS (Oct. 1, 2010; Oct. 1, 2011; Oct. 1, 2012; Oct. 1, 2013; Oct. 1, 2014; Oct. 1, 2015; Oct. 1, 2016; Oct. 1, 2017; Oct. 1, 2018; Oct. 1, 2019); TAS Onrolls Tracking Sheet, pay period 19, 2010 through 2019.

49 IRS, Retirement Projection Statistical Report (Oct. 31, 2019).

50 TAS Gains and Losses Report (pay period 19 of FY 2019).

## TAS OPERATIONS ASSISTANCE REQUEST TRENDS

To assist taxpayers more efficiently, the Commissioner of Internal Revenue delegated to the National Taxpayer Advocate certain tax administration authorities that do not conflict with or undermine TAS's unique statutory mission but allow TAS to resolve routine problems.<sup>51</sup> When TAS lacks the statutory or delegated authority to resolve a taxpayer's problem, it works with the responsible IRS Business Operating Division (BOD) or function to resolve the issue, a process necessary in 66 percent of TAS cases in FY 2019.<sup>52</sup> After independently reviewing the facts and circumstances of a case and communicating with the taxpayer, TAS issues OARs to convey a recommendation or request that the IRS take action to resolve the issue and provides documentation that supports it. The OAR also serves as an advocacy tool by:

- Giving the IRS a second chance to resolve the issue;
- Giving TAS and the BOD a chance to resolve the issue without having to elevate it; and
- Documenting systemic trends that could lead to improvements in IRS processes.

All BODs agree to work TAS cases on a priority basis and expedite the process for taxpayers whose circumstances warrant immediate handling.<sup>53</sup> Form 12412, Operations Assistance Request, includes an "expedite" box that TAS Case Advocates may check when the BOD needs to act immediately to relieve the taxpayer's hardship. Figure 3.7 shows the number of "expedite" OARs TAS issued to each BOD in FY 2019.

**FIGURE 3.7, Expedited and Non-Expedited OARs Issued by BOD, FY 2019<sup>54</sup>**

Business Operating Division	FY 2019 OARS Issued Requesting Expedite Action	FY 2019 OARS Issued Without Expedite Request	FY 2019 Total OARS Issued
Appeals	196	389	585
Criminal Investigation	56	100	156
Large Business & International	165	547	712
Small Business/Self-Employed	13,282	17,712	30,994
Tax Exempt/ Government Entities	247	257	504
Wage & Investment	101,816	94,085	195,901
<b>Total</b>	<b>115,762</b>	<b>113,090</b>	<b>228,852</b>

51 IRM 1.2.2.12.2(1), Delegation Order 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions (Mar. 3, 2008).

52 TAS closed 154,336 cases with OARs in FY 2019. TAS can issue more than one OAR on a case. Data obtained from TAMIS (Oct. 1, 2019). If the IRS already has an open control on an account, TAS must use the OAR process and request that the IRS function take the requested actions.

53 TAS has a Service Level Agreement (SLA) with each BOD. Each SLA states the terms of engagement between TAS and the BODs, as agreed to by their respective executives, including timeframes and processes for communication in the OAR and Taxpayer Assistance Order (TAO) processes to assure that the IRS treats TAS cases with the agreed upon level of priority.

54 Data obtained from TAMIS (Oct. 1, 2019).

TAS generally sends one or more OARs on individual cases to secure action by the IRS, but TAS may use a single OAR to work the same issue for multiple taxpayers, which TAS calls a “bulk OAR.” In FY 2019, TAS used a bulk OAR process to resolve 3,852 PRWVH cases.<sup>55</sup> TAS also worked with the Small Business/Self-Employed (SB/SE) Collection Division to develop bulk OAR procedures in cases where taxpayers were suffering or about to suffer a severe hardship because of the government shutdown.<sup>56</sup> These cases were instances where the taxpayer’s hardship was created by the shutdown or where the shutdown exacerbated an existing hardship. TAS and SB/SE prioritized and addressed 60 of the most urgent OARs related to lien release/withdrawals, levy releases, and return of levy proceeds.<sup>57</sup>

### TAS Uses Taxpayer Assistance Orders to Advocate Effectively

The Taxpayer Assistance Order (TAO) is a powerful statutory tool, delegated by the National Taxpayer Advocate to Local Taxpayer Advocates (LTAs) to resolve taxpayer cases.<sup>58</sup> LTAs issue TAOs to order the IRS to take certain actions, cease certain actions, or refrain from taking certain actions.<sup>59</sup> A TAO may also order the IRS to expedite consideration of a taxpayer’s case, reconsider its determination in a case, or review the case at a higher level.<sup>60</sup> If a taxpayer faces significant hardship and the facts and law support relief, an LTA may issue a TAO when the IRS refuses or otherwise fails to take the action TAS requested to resolve the case.<sup>61</sup> Once TAS issues a TAO, the BOD must comply with the request or appeal the issue for resolution at higher management levels.<sup>62</sup> Only the National Taxpayer Advocate, Commissioner of Internal Revenue, or Deputy Commissioner may rescind a TAO by the National Taxpayer Advocate, and unless that rescission occurs, the BOD must abide by the action(s) ordered in the TAO.<sup>63</sup>

In FY 2019, TAS issued 617 TAOs, including 28 in cases where the IRS failed to respond to an OAR, further delaying relief to taxpayers. Of these 28 TAOs, the IRS complied with 57 percent of them in ten days or less, meaning the IRS did not have a significant disagreement as to the resolution and the taxpayers could have had relief sooner if the IRS had been more responsive to TAS.<sup>64</sup> Figure 3.8A reflects the results of all FY 2019 TAOs. Figure 3.8B shows the TAOs issued by fiscal year.

55 TAS consolidates the bulk OARs listing sent to RIVO weekly for tracking purposes. See Pre-Refund Wage Verification Hold (PRWVH), *supra*, for a discussion of how the bulk OAR process helped resolve PRWVH issues.

56 The 35-day partial government shutdown began December 22, 2018.

57 Data obtained from TAMIS (Mar. 1, 2019; Mar. 25, 2019). SB/SE Collection and TAS ended the shutdown OAR procedures on March 15, 2019. For a detailed discussion of the impact the government shutdown had on TAS operations, see National Taxpayer Advocate Fiscal Year 2020 Objectives Report to Congress 40-44 (*Impact of the 35-Day Partial Government Shutdown on the Taxpayer Advocate Service*).

58 IRC § 7811(f) states that for purposes of this section, the term “National Taxpayer Advocate” includes any designee of the National Taxpayer Advocate. See IRM 1.2.2.12.1 Delegation Order 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders (Mar. 17, 2009).

59 IRC § 7811(b)(2); Treas. Reg. § 301.7811-1(c)(2); IRM 13.1.20.3, Purpose of Taxpayer Assistance Orders (Dec. 15, 2007).

60 Treas. Reg. § 301.7811-1(c)(3); IRM 13.1.20.3, Purpose of Taxpayer Assistance Orders (Dec. 15, 2007).

61 IRC § 7811(a)(1)(A); Treas. Reg. § 301.7811-1(a)(1) and (c).

62 IRM 13.1.20.5(2), TAO Appeal Process (Dec. 9, 2015).

63 IRC § 7811(c)(1); Treas. Reg. § 301.7811-1(b).

64 Data obtained from TAMIS (Oct. 1, 2019).

**FIGURE 3.8A, Actions Taken on FY 2019 TAOs Issued<sup>65</sup>**

Action	Total
IRS complied with the TAO	498
IRS complied after the TAO was modified	19
TAS rescinded the TAO	58
TAO pending (in process)	42
<b>Total</b>	<b>617</b>

**FIGURE 3.8B, TAOs Issued to the IRS, FYs 2014-2019<sup>66</sup>**

Fiscal Year	TAOs Issued
2014	362
2015	236
2016	144
2017	166
2018	1,489
2019	617

The examples presented in this report illustrate issues raised in cases where TAS issued TAOs to obtain relief. In issuing TAOs, TAS protects taxpayers' *rights to pay no more than the correct amount of tax, to quality service, to finality, and to a fair and just tax system.*<sup>67</sup> To comply with IRC § 6103, which generally requires the IRS to keep taxpayers' returns and return information confidential, the details of the fact patterns have been modified or redacted. As noted in certain examples, however, TAS has obtained the written consent of the taxpayer to provide more detailed facts.

### *Taxpayer Assistance Orders to Resolve Passport Issues*

In FY 2019, TAS issued 278 TAOs to advocate for taxpayers facing revocation, limitation, or denial of a passport under IRC § 7345.<sup>68</sup> In 2018, the IRS began implementing the legislative-directed program to certify taxpayers' seriously delinquent tax debts to the Department of State. The statute provides exceptions to passport certification for certain debts under specific circumstances.<sup>69</sup> The National Taxpayer Advocate accepts cases from taxpayers facing passport issues as a matter of public policy.<sup>70</sup> These TAOs involved taxpayers who were unable to travel for work, medical treatment, or significant

65 Data obtained from TAMIS (Oct. 1, 2019).

66 Data obtained from TAMIS (Oct. 1, 2014; Oct. 1, 2015; Oct. 1, 2016; Oct. 1, 2017; Oct. 1, 2018; Oct. 1, 2019).

67 See TBOR, [www.TaxpayerAdvocate.irs.gov/taxpayer-rights](http://www.TaxpayerAdvocate.irs.gov/taxpayer-rights). The rights contained in TBOR are also codified in the IRC. See IRC § 7803(a)(3).

68 In 2015, Congress passed the Fixing America's Surface Transportation (FAST) Act, which requires the Department of State to deny an individual's passport application and allows the Department of State to revoke or limit an individual's passport if the IRS has certified the individual as having a seriously delinquent tax debt. FAST Act, Pub. L. No. 114-194, Div. C, Title XXXII, § 32101, 129 Stat. 1312, 1729-1733 (2015) (codified as IRC § 7345).

69 See IRC § 7345(b)(2) for statutory exceptions and IRM 5.19.1.5.19.4, Discretionary Certification Exclusions (Dec. 26, 2017) for discretionary exclusions created by the IRS.

70 See IGM TAS-13-0219-0003, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy (Feb. 21, 2019).

life events (e.g., marriages and funerals of immediate family). TAS also issued 165 additional TAOs on passport cases to expedite or facilitate actions including:<sup>71</sup>

- Currently Not Collectible determinations;
- Establishment of acceptable debt repayment through installment agreements;
- Consideration of offers in compromise to resolve the debt;
- Consideration of audit reconsiderations to reduce the amount due;
- Submission of original and amended returns to reduce the amount due and fulfill filing obligations; and
- Penalty relief, bankruptcy, payment transfers, and other account-related actions impacting collection of the balances due.

TAS's efforts resulted in bringing these taxpayers with seriously delinquent tax debts back into communication with the IRS to address their balances due and compliance issues, resulting in long-term resolution for both the taxpayer and the IRS.

#### *Taxpayer Assistance Orders to Examination Functions*

In FY 2019, TAS issued 74 TAOs to examination units for issues including EITC, audit reconsiderations, actions to complete open audits of original returns, and penalty abatements.<sup>72</sup> Specifically, in five (16 percent) of the 32 audit reconsideration TAOs, the examination had been concluded, and the IRS had determined that all or a portion of the tax and penalties should be abated. However, the IRS failed to input the adjustments, or input them incorrectly, leaving the taxpayers with incorrect balances due, subject to collection action. Without TAS's involvement and use of the TAO to ensure the adjustments were properly made, these taxpayers would have been denied their *rights to finality, quality service, to pay no more than the correct of amount of tax, and to a fair and just tax system.*<sup>73</sup>

#### *Taxpayer Assistance Orders on Collection Issues*

In FY 2019, TAS issued 175 TAOs in collection cases where the IRS did not initially agree with TAS's recommendations. Of those 175 TAOs, 140 were complied with, meaning the IRS's negative responses to TAS's requests unnecessarily delayed resolution, further harming the taxpayers when there was no material disagreement on the resolution.<sup>74</sup> For example, the IRS continued to apply payments from the taxpayer's Social Security benefits under the Federal Payment Levy Program after declaring the accounts uncollectible because the IRS failed to remove the indicator that includes the account in this automated program.<sup>75</sup> TAS used the TAO to return the levy proceeds collected after the taxpayer had proven an inability to pay, protecting the taxpayer's *right to a fair and just tax system.*<sup>76</sup>

71 The 165 cases may also be included in the Examination, Collection, and Account Issues categories discussed below. Data obtained from TAMIS (Oct. 1, 2019).

72 *Id.*

73 See TBOR, [www.TaxpayerAdvocate.irs.gov/taxpayer-rights](http://www.TaxpayerAdvocate.irs.gov/taxpayer-rights). The rights contained in TBOR are also codified in the IRC. See IRC § 7803(a)(3).

74 Data obtained from TAMIS (Oct. 1, 2019).

75 In this instance, the taxpayer has provided written consent under IRC § 6103(c) for the Acting National Taxpayer Advocate to use facts specific to the taxpayer's case. Release signed by the taxpayer on Aug. 27, 2019 (on file with TAS).

76 See TBOR, [www.TaxpayerAdvocate.irs.gov/taxpayer-rights](http://www.TaxpayerAdvocate.irs.gov/taxpayer-rights). The rights contained in TBOR are also codified in the IRC. See IRC § 7803(a)(3).

### *Taxpayer Assistance Orders to Resolve Account Issues*

In FY 2019, TAS issued 52 TAOs to resolve account and return processing issues, and the IRS complied with 43 of the TAOs, rescinded five, and four remain open.<sup>77</sup> There were 16 TAOs issued to resolve amended return processing issues; in five of those cases (31 percent), the TAO had to be issued after multiple OARs were rejected because the IRS could not agree on which unit was responsible for taking the action, which was delaying relief to taxpayers.<sup>78</sup> TAS issued the TAOs to get the IRS to take responsibility for handling the amended return and assign the work to a specific unit, so that these taxpayers' *rights to finality, to quality service, to pay no more than the correct amount of tax, and to a fair and just tax system* would be protected.<sup>79</sup>

In another case, a taxpayer used a link through the IRS.gov website to submit an electronic payment on a balance due account. The taxpayer wanted to make a partial payment, but the payment that was deducted from the taxpayer's account was thousands more than the payment the taxpayer intended to make. The deducted payment wiped out the balance in her account, leaving her unable to pay necessary living expenses. The IRS directed her to her financial institution, which was unable to resolve the issue and denied her claim, directing her back to the IRS. The IRS has no procedures for returning inadvertent voluntary payments, only procedures for returning involuntary payments (levy proceeds or offsets) based on hardship. TAS used the TAO to advocate for a return of the inadvertent voluntary overpayment on the basis of hardship and identified this as a systemic problem. The IRS should have a process to address inadvertent errors to protect the taxpayer's *right to quality service, the right to challenge the IRS's position and be heard, and the right to a fair and just tax system*.<sup>80</sup>

## TAS USES TAXPAYER ADVOCATE DIRECTIVES TO ADVOCATE FOR CHANGE

Section 1301 of the Taxpayer First Act amended IRC § 7803(c) the process for the IRS to respond to a Taxpayer Advocate Directive (TAD), how the National Taxpayer Advocate may appeal a denied TAD, and a reporting requirement for any TADs not honored by the IRS. Delegation Order 13-3 provides the National Taxpayer Advocate with the authority to issue a TAD.<sup>81</sup> TADs mandate that the IRS make certain administrative or procedural changes to improve a process or grant relief to groups of taxpayers (or all taxpayers).<sup>82</sup> The authority to issue a TAD is delegated *solely* to the National Taxpayer Advocate and *may not be redelegated*. TADs are limited to situations in which the National Taxpayer Advocate has previously requested, in writing, a change to improve a functional process or grant relief to a group of taxpayers. TADs do not interpret law and will only be used when the National Taxpayer Advocate believes specific actions are necessary to:

- Protect the rights of taxpayers;
- Ensure equitable treatment of taxpayers; or
- Provide an essential service to taxpayers.

77 Data obtained from TAMIS (Oct. 1, 2019).

78 *Id.*

79 See TBOR, [www.TaxpayerAdvocate.irs.gov/taxpayer-rights](http://www.TaxpayerAdvocate.irs.gov/taxpayer-rights). The rights contained in TBOR are also codified in the IRC. See IRC § 7803(a)(3).

80 In this instance, the taxpayer has provided written consent under IRC § 6103(c) for the Acting National Taxpayer Advocate to use facts specific to the taxpayer's case. Release signed by the taxpayers on August 26, 2019 and on file with TAS. *Id.*

81 IRC § 7803(c)(5); IRM 1.2.2.12.3, Delegation Order 13-3 (formerly DO-250, Rev. 1), Authority to Issue Taxpayer Advocate Directives (Jan. 17, 2011).

82 Pursuant to IRC § 7803(c)(2)(B)(ii)(VIII), the National Taxpayer Advocate will identify, in her Annual Report to Congress, any TAD which was not honored by the IRS in a timely manner.



The National Taxpayer Advocate did not issue a TAD in FY 2019.

### CONGRESSIONAL CASE TRENDS

Taxpayers often turn to their congressional representatives when faced with IRS issues. The congressional representatives refer these taxpayers to TAS, which is responsible for responding to tax account inquiries sent to the IRS by members of Congress. Figure 3.9 reflects congressional case receipts and TAS receipts from other contacts.

FIGURE 3.9<sup>83</sup>

Comparison of TAS Congressional Receipts to Total TAS Case Receipts, FYs 2013-2019

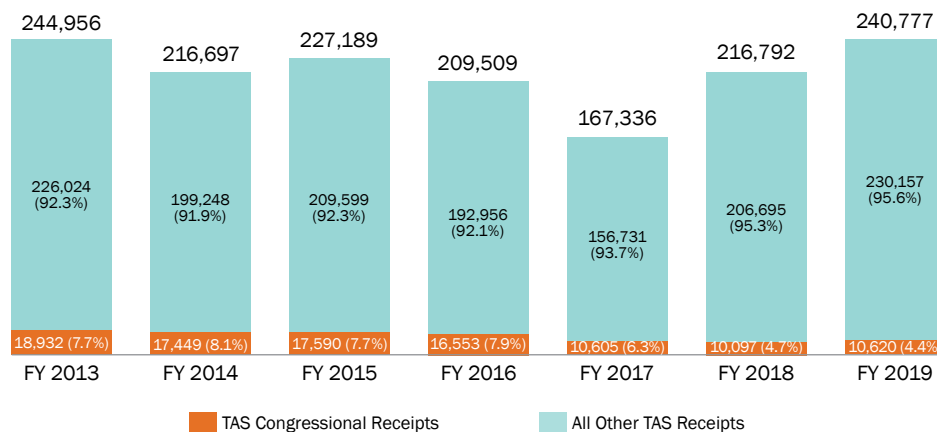


Figure 3.10 shows the top ten Primary Core Issue Codes (PCICs) causing taxpayers to seek the assistance of their congressional representatives. PRWVH receipts increased by nearly 72 percent and EITC receipts increased by nearly 12 percent.<sup>84</sup> These trends followed the overall TAS increases in receipts for these issues.<sup>85</sup>

83 Data obtained from TAMIS (Oct. 1, 2013; Oct. 1, 2014; Oct. 1, 2015; Oct. 1, 2016; Oct. 1, 2017; Oct. 1, 2018; Oct. 1, 2019).

84 Data obtained from TAMIS (Oct. 1, 2018; Oct. 1, 2019).

85 *Id.*

**FIGURE 3.10, TAS Top Ten Congressional Receipts by PCICs for FY 2019 Compared to FY 2018<sup>86</sup>**

Rank	Issue Description	FY 2018	FY 2019	Percent Change
1	Pre-Refund Wage Verification Hold	929	1,597	71.9%
2	Other Refund Inquiries and Issues	509	577	13.4%
3	Processing Amended Returns	399	462	15.8%
4	Installment Agreements	321	415	29.3%
5	Application for Exempt Status	353	410	16.1%
6	Processing Original Returns	440	408	-7.3%
7	Transcript Requests	546	394	-27.8%
8	Failure to File and Failure to Pay Penalties	309	324	4.9%
9	Unpostables and Rejects	319	322	0.9%
10	EITC	283	316	11.7%
<b>Other Issues</b>		<b>5,689</b>	<b>5,395</b>	<b>-5.2%</b>
<b>Total Congressional Receipts</b>		<b>10,097</b>	<b>10,620</b>	<b>5.2%</b>

<sup>86</sup> Data obtained from TAMIS (Oct. 1, 2018; Oct. 1, 2019).