

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 Internal Revenue Code (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, Congress believed it sufficient to require that “all PROs should take direction from the Taxpayer

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

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

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 Taxpayer Assistance Order (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 Joint Committee on Taxation, General Explanation of Tax Legislation Enacted in the 104th Congress, JCS-12-96, 21 (Dec. 18, 1996).

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

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

10 *Id.*

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

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

14 *Id.* at 701.

15 IRC § 7803(c)(4)(A)(iii).

16 IRC § 7803(c)(4)(A)(iv).

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

In June 2014, the IRS adopted the Taxpayer Bill of Rights (TBOR) — a set of ten fundamental rights that taxpayers should be aware of when dealing with the IRS.²⁰ One of those ten rights is the *right to a fair and just tax system*, which gives taxpayers the right to receive assistance from the Office of the Taxpayer Advocate if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels. In December 2015, Congress enacted IRC § 7803(a)(3), which requires the Commissioner to ensure that employees of the IRS are familiar with and act in accord with taxpayer rights, including the *right to a fair and just system*.²¹

19 Treas. Reg. § 301.7811-1(a)(4)(ii), 76 Fed. Reg. 18,059 (Apr. 1, 2011).

20 See IR-2014-72 (June 10, 2014).

21 See Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, Division Q, § 401 (Dec. 18, 2015).

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 Burden	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 ²
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 changed its case acceptance criteria to generally stop accepting certain systemic burden issues. See IRM 13.1.7.3(d) (Feb. 4, 2015). 3 See IRM 13.1.7.2.3 (Feb. 4, 2015). 4 See Interim Guidance Memorandum (IGM) TAS-13-1115-007, <i>Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy</i> (Nov. 2, 2015).</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 2016 are shown below:

LITC Income Guidelines (250 Percent of the Federal Poverty Guidelines)

Size of Family	48 Contiguous States, D.C., and Puerto Rico	Alaska	Hawaii
1	\$29,700	\$ 37,100	\$34,175
2	\$40,050	\$50,050	\$46,075
3	\$50,400	\$63,000	\$57,975
4	\$60,750	\$75,950	\$69,875
5	\$71,100	\$88,900	\$81,775
6	\$81,450	\$101,850	\$93,675
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, LITCs, their employees, and their volunteers are completely independent of the federal government. Clinics receiving federal funding for the 2016 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 Internal Revenue Code (IRC) eligibility requirements: <https://www.gpo.gov/fdsys/pkg/USCODE-2009-title26/pdf/USCODE-2009-title26-subtitleF-chap77-sec7526.pdf> and The Federal Poverty Guidelines: <https://aspe.hhs.gov/poverty-guidelines>.

Low Income Taxpayer Clinic List

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
AK	Anchorage	Alaska Business Development Center, Inc.	800-478-3474 907-562-0335	Yupik, Cupik, Aleut, Inupiaq, Tlingit/Haida, Athabaskan
AL	Montgomery	Legal Services Alabama LITC	866-456-4995 334-832-4570	Spanish
AR	Little Rock	UALR Bowen School of Law LITC	501-324-9441	Spanish
	Springdale	LITC at Legal Aid of Arkansas	800-967-9224 479-442-0600	Spanish, Marshallese
AZ	Chinle	DNA People's Legal Services LITC	928-871-4151 435-727-5809	Navajo
	Phoenix	Community Legal Services LITC	800-852-3075 602-258-3434	Spanish, Other languages through interpreter services
	Tucson	Taxpayer Clinic of Southern Arizona	520-622-2801	Spanish, Other languages through interpreter services
CA	Fresno	Central California Legal Services LITC	800-675-8001 559-570-1200	Spanish, Hmong, Other languages through interpreter services
	Los Angeles	Bet Tzedek Legal Services Tax Clinic	323-939-0506	Spanish, Russian, Other languages through interpreter services
	Los Angeles	KYCC LITC	213-232-2700	Spanish, Korean
	Los Angeles	Pepperdine LITC	213-673-4831	Spanish
	Northridge	Bookstein Tax Clinic	818-677-3600	Spanish, Farsi
	Orange	Chapman University Tax Law Clinic	714-628-2535	Spanish, Vietnamese, Mandarin
	Riverside	Inland Counties Legal Services LITC	951-368-2555 888-245-4247	Spanish, Other languages through interpreter services
	San Diego	Legal Aid Society of San Diego Inc. LITC	877-534-2524	All languages through interpreter services
	San Diego	University of San Diego LITC	619-260-7470	Spanish
	San Francisco	Chinese Newcomers Service Center	415-421-2111	Chinese, Cantonese, Mandarin, Toishen
	San Francisco	Justice and Diversity Center of the Bar Association of San Francisco	415-782-8978	Spanish
	San Jose	Santa Clara University Law School LITC	408-288-7030	Spanish, Vietnamese, Chinese, Other languages through interpreter services
CO	Denver	University of Denver Graduate Tax Program LITC	303-871-6331	Spanish
CT	Hamden	Quinnipiac University School of Law LITC	203-582-3288	Spanish
	Hartford	UConn Law School Tax Clinic	860-570-5165	Spanish, French, Polish, Chinese (Mandarin), Russian, Other languages through interpreter services
DC	Washington	The Catholic University LITC	202-319-6788	Spanish, Other languages through interpreter services
	Washington	The Janet R. Spragens Federal Tax Clinic	202-274-4144	All languages through interpreter services
	Washington	University of the District of Columbia David A. Clarke School of Law LITC	202-274-7315	All languages identified in DC Language Access Act

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DE	Wilmington	Delaware Community Reinvestment Action Council LITC	877-825-0750 302-298-3252	Spanish, Hindi
FL	Jacksonville	Three Rivers Legal Services LITC	866-256-8091 904-394-7450	Spanish, Bosnian
	Miami	Legal Services of Greater Miami Community Tax Clinic	877-715-7464 305-576-0080	Spanish, Haitian Creole
	Orlando	Community Legal Services of Mid-Florida LITC	866-886-1799 407-841-7777	Spanish, Creole, Vietnamese, Other languages through interpreter services
	Plant City	Bay Area Legal Services Inc. LITC	800-625-2257 813-232-1343	Spanish, Creole, Other languages through interpreter services
	Plantation	Broward/Collier LITC	954-765-8950 239-775-4555	Spanish, Creole
	St. Petersburg	Gulf Coast Legal Services LITC	800-230-5920 727-821-0726	Spanish, French, German, Italian, Swahili, Other languages through interpreter services
	Tallahassee	Legal Services of North Florida LITC	850-385-9007	Spanish, Other languages through interpreter services
	West Palm Beach	Legal Aid Society of Palm Beach County LITC	800-403-9353 561-655-8944	Spanish, Haitian Creole
GA	Atlanta	The Philip C. Cook LITC	404-413-9230	Spanish
	Hinesville	JCVision and Associates, Inc.	912-877-4243 866-396-4243	Spanish
HI	Honolulu	Legal Aid Society of Hawaii LITC	808-536-4302	Chinese, Japanese, Korean, Filipino, Chuukese, Other languages through interpreter services
IA	Des Moines	Iowa Legal Aid LITC	800-532-1275 515-243-1193	All languages through interpreter services
ID	Boise	University of Idaho College of Law LITC	877-200-4455 208-364-6187	Spanish
	Twin Falls	La Posada Tax Clinic	208-735-1189	Spanish
IL	Chicago	Center for Economic Progress Tax Clinic	888-827-8511 312-252-0280	Spanish, Polish, Chinese
	Chicago	Loyola University Chicago School of Law LITC	312-915-7176	All languages through interpreter services
	Elgin	Administer Justice	877-778-6006 847-844-1100	Spanish, Other languages through interpreter services
	Wheaton	Prairie State Legal Services LITC	855-829-7757	Spanish, Other languages through interpreter services
IN	Bloomington	Indiana Legal Services LITC	800-822-4774 812-339-7668	All languages through interpreter services
	Indianapolis	Neighborhood Christian Legal Clinic	888-243-8808 317-429-4131	Spanish, Chinese, French, Russian, Arabic, Burmese, Karen, Hakha Chin
	South Bend	Notre Dame Tax Clinic *estimated start date May 1, 2016*	574-631-3272	Spanish
	Valparaiso	Valparaiso University Law Clinic	888-729-1064 219-465-7903	All languages through interpreter services
KS	Kansas City	Kansas LITC	800-723-6953 913-621-0200	Spanish, French, Vietnamese, Polish, Serbo-Croatian, German

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
KY	Covington	Center for Great Neighborhoods LITC	859-491-2220	Spanish
	Louisville	LITC at the Legal Aid Society, Inc.	800-292-1862 502-584-1254	All languages through interpreter services
	Richmond	LITC of AppalRed Legal Aid	800-477-1394 859-624-1394	All languages through interpreter services
LA	Baton Rouge	Southern University Law Center LITC	225-771-3333	Spanish
	New Orleans	Southeast Louisiana Legal Services LITC	877-521-6242 504-529-1000	Spanish, Vietnamese
MA	Boston	Greater Boston Legal Services LITC	800-323-3205 617-371-1234	All languages through interpreter services
	Jamaica Plain	Legal Services Center of Harvard Law School LITC	866-738-8081 617-522-3003	Spanish
	Springfield	Springfield Partners LITC	413-263-6500	Spanish, Vietnamese
	Waltham	Bentley University LITC	800-273-9494 781-891-2083	Spanish, Portuguese, Russian, Chinese, Haitian Creole
MD	Baltimore	Maryland Volunteer Lawyers Service LITC	800-510-0050 410-547-6537	All languages through interpreter services
	Baltimore	University of Baltimore School of Law LITC	410-837-5706	Spanish, Other languages through interpreter services
	Baltimore	University of Maryland Carey School of Law LITC	410-706-3295	Spanish
ME	Bangor	Pine Tree Legal Assistance LITC	207-942-8241	All languages through interpreter services
MI	Ann Arbor	University of Michigan LITC	734-936-3535	All languages through interpreter services
	Detroit	Accounting Aid Society LITC	866-673-0873 313-556-1920	Spanish, Arabic
	East Lansing	Alvin L. Storrs Low-Income Taxpayer Clinic	517-336-8088	All languages through interpreter services
	Grand Rapids	West Michigan LITC	616-774-0672	Spanish, Other languages through interpreter services
MN	Minneapolis	Mid-Minnesota Legal Aid Tax Law Project	800-292-4150 612-332-1441	Spanish, Somali, Hmong, Russian, Arabic, Oromo, Amharic
	Minneapolis	Ronald M. Mankoff Tax Clinic	612-625-5515	Somali, Spanish, Hmong
MO	Kansas City	Legal Aid of Western Missouri LITC	800-990-2907 816-474-6750	Spanish, Other languages through interpreter services
	Kansas City	UMKC - Kansas City Tax Clinic	816-325-6201	All languages through interpreter services
	St. Louis	Washington University School of Law LITC	314-935-7238	Spanish
MS	Oxford	Mississippi Taxpayer Assistance Project	888-808-8049 662-234-2918	All languages through interpreter services
MT	Helena	Montana Legal Services Association LITC	800-666-6899 406-442-9830	All languages through interpreter services
NC	Charlotte	Western North Carolina LITC	800-247-1931 704-376-1600	Spanish, Other languages through interpreter services
	Durham	North Carolina Central University School of Law LITC	919-530-7166	Spanish
NE	Omaha	Legal Aid of Nebraska LITC	877-250-2016 402-348-1060	Spanish, Other languages through interpreter services

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
NH	Concord	NH Pro Bono Low-Income Taxpayer Project	603-228-6028	All languages through interpreter services
NJ	Camden	South Jersey Legal Services LITC	800-496-4570 856-964-2010	Spanish, Other languages through interpreter services
	Edison	Legal Services of New Jersey Tax Legal Assistance Project	888-576-5529 732-572-9100	Spanish, French Creole, Portuguese, Korean, Hindi, Arabic
	Jersey City	Northeast New Jersey Legal Services LITC	201-792-6363	Spanish, Korean, Hindi, Urdu, Hebrew, Other languages through interpreter services
	Newark	Rutgers Federal Tax Law Clinic	973-353-1685	Spanish
NM	Albuquerque	University of New Mexico School of Law Business and Tax Clinic	505-277-5265	Spanish
	Albuquerque	New Mexico Legal Aid Taxpayer Clinic	505-243-7871	Spanish, Other languages through interpreter services
NV	Las Vegas	Nevada Legal Services LITC	866-432-0404 702-386-0404	Spanish, Mandarin, Other languages through interpreter services
NY	Albany	Legal Aid Society of Northeastern New York LITC	800-462-2922 518-462-6765	All languages through interpreter services
	Bronx	Legal Services NYC-Bronx LITC	718-928-3700	Spanish, Other languages through interpreter services
	Brooklyn	Brooklyn Legal Services Corp A LITC	718-636-1155	Spanish, Other languages through interpreter services
	Brooklyn	Brooklyn LITC	800-696-7778 718-487-2300	Spanish, Hebrew, Yiddish, Other languages through interpreter services
	Buffalo	Erie County Bar Association Volunteer Lawyers Project LITC	800-229-6198 716-847-0662	Spanish
	Central Islip	Touro Law Center LITC	631-761-7080	
	Hempstead	Hofstra Law School Federal Law School	516-463-5934	Spanish
	Jamaica	Queens Legal Services LITC	347-592-2178	Spanish, Chinese, Korean, Other languages through interpreter services
	New York	Fordham Law School Tax Litigation Clinic	212-636-7353	Spanish
	New York	The Legal Aid Society LITC	212-426-3013	Spanish, Mandarin Chinese
	Syracuse	Syracuse University College of Law LITC	888-797-5291 315-443-4582	Spanish, Other languages through interpreter services
OH	Akron	Community Legal Aid Service LITC	800-998-9454	Spanish, Other languages through interpreter services
	Cincinnati	Legal Aid of Greater Cincinnati LITC	800-582-2682 513-241-9400	Spanish, Other languages through interpreter services
	Cleveland	The Legal Aid Society of Cleveland LITC	888-817-3777 216-687-1900	Arabic, French, Mandarin, Russian, Spanish, Swahili
	Columbus	The LITC of The Legal Aid Society of Columbus	877-224-8374 614-224-8374	All languages through interpreter services
	Columbus	Southeastern Ohio Legal Services LITC	800-589-5888 614-221-7201	All languages through interpreter services
	Toledo	Legal Aid of Western Ohio LITC	877-894-4599 419-724-0030	Spanish, Other languages through interpreter services

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
OK	Oklahoma City	The LITC at Oklahoma Indian Legal Services	800-658-1497 405-943-6457	All languages through interpreter services
	Tulsa	Legal Aid Services of Oklahoma LITC	918-584-3338	
OR	Gresham	Catholic Charities El Programa Hispano LITC	503-489-6845	All languages through interpreter services
	Portland	Legal Aid Services of Oregon LITC	888-228-6958 503-224-4086	Spanish, Mixteco Bajo, Mandarin, Japanese, Other languages through interpreter services
	Portland	Lewis & Clark LITC	503-768-6500	All languages through interpreter services
PA	Harrisburg	The LITC of MidPenn Legal Services	844-675-7829 800-326-9177	Spanish
	Philadelphia	Pennsylvania Farmworker Project LITC	888-541-1544 215-981-3800	Spanish, Other languages through interpreter services
	Pittsburgh	University of Pittsburgh School of Law Taxpayer Clinic	412-648-1300	Spanish, French, Other languages through interpreter services
	Villanova	Villanova Federal Tax Clinic	610-519-4123 888-829-2546 888-655-4419 (SP)	Spanish, Other languages through interpreter services
	Washington	Southwestern Pennsylvania Legal Services LITC	724-225-6170	Spanish, Russian, Chinese, Other languages through interpreter services
RI	Providence	Rhode Island Legal Services LITC	401-274-2652 800-662-5034	Spanish, Other languages through interpreter services
SC	Greenville	South Carolina Legal Services LITC	888-346-5592	All languages through interpreter services
SD	Vermillion	University of South Dakota LITC	605-677-6342	All languages through interpreter services
TN	Memphis	Memphis Area Legal Services LITC	901-523-8822	Spanish
	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberland Tennessee Taxpayer Project	866-481-3669 865-483-8454 x240	Spanish, Other languages through interpreter services
TX	Fort Worth	Legal Aid of Northwest Texas LITC	800-955-3959 817-336-3943	Spanish
	Fort Worth	Texas A&M Univ. School of Law LITC	817-212-4124	Spanish
	Houston	Houston Volunteer Lawyers LITC	713-228-0735	Spanish, Mandarin, Vietnamese, Other languages through interpreter services
	Houston	Lone Star Legal Aid LITC	800-733-8394 713-652-0077	Spanish, Vietnamese, Other languages through interpreter services
	Houston	South Texas College of Law LITC	713-646-2990	Vietnamese, Spanish, Other languages through interpreter services
	Lubbock	Texas Tech University School of Law LITC	800-420-8037 806-742-4312	Spanish
	San Antonio	Texas Taxpayer Assistance Project-Texas RioGrande Legal Aid	888-988-9996 210-212-3747	Spanish
UT	Provo	LITC - Centro Hispano	801-655-0258	Spanish, American Sign Language, Tagalog, Arabic
	Salt Lake City	University of Utah LITC	TBD	

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
VA	Fairfax	Legal Services of Northern Virginia LITC	703-778-6800	Spanish, Korean
	Lexington	Washington and Lee University School of Law Tax Clinic	540-458-8918	All languages through Interpreter services
	Richmond	The Community Tax Law Project	800-295-0110 804-358-5855	Spanish, Other languages through interpreter services
VT	Burlington	Vermont Low Income Taxpayer Project	800-889-2047 802-863-5620	All languages through interpreter services
WA	Seattle	University of Washington Federal Tax Clinic	866-866-0158 206-685-6805	Spanish, Russian, Chinese, Korean
	Spokane	Gonzaga University School of Law Federal Tax Clinic	800-793-1722 509-313-5791	All languages through interpreter services
WI	Milwaukee	Legal Action of Wisconsin LITC	855-502-2468 414-274-3400	All languages through interpreter services
	Milwaukee	LITC of The Legal Aid Society of Milwaukee	888-565-8135 414-727-5326	Spanish
	Wausau	Wisconsin Judicare Northwoods Tax Project	800-472-1638 715-842-1681	Spanish, Hmong
WV	Charleston	Legal Aid of West Virginia LITC	866-255-4370 304-343-4481	Spanish, Other languages through interpreter services
WY	Cheyenne	Wyoming LITC	866-432-9955	Spanish, French

APPENDIX 4: TAS Performance Measures and Indicators

Resolve Taxpayer Problems Accurately and Timely

Measure	Description	FY 2016 Target	FY 2016 March Cumulative
Overall Quality of Closed Cases ¹	Percentage of sampled closed cases meeting the prescribed attributes of timeliness, accuracy, technical, and communication.	91.0%	90.9%
Case Accuracy	Percentage of sampled closed cases where TAS resolved the taxpayers' problems completely and correctly through all stages of the case, including: developing action plan, resolving primary issue, addressing related issues, coding systems properly, and identifying case factors.	88.0%	87.5%
Technical	Percentage of sampled closed cases where TAS and IRS took actions in accordance with the tax code, IRM, and technical and procedural requirements.	90.5%	89.7%
Recourse or Appeal Rights	Percentage of sampled closed cases where TAS explained recourse and appeal rights, if applicable, when TAS did not provide the requested relief.	99.0%	97.2%
Timeliness	Percentage of sampled closed cases where TAS took timely actions including initial actions, initial contacts, TAO consideration, TAMIS documentation, and case closure.	93.5%	92.6%
Communications	Percentage of sampled closed cases where TAS effectively communicated information, requested the correct information, wrote complete and accurate correspondence, and provided an appropriate apology, explanation, and education.	94.8%	94.0%
OAR Reject Rate ²	Percentage of TAS's rejected requests for IRS operating division or function's actions (<i>i.e.</i> , Operations Assistance Request, or OAR).	Indicator	2.9%
Expired OAR Rate ³	Percentage of OARs that were open at end of a period where the Requested Completion Date (RCD) or (if present) Negotiated Completion Date (NCD) is more than five workdays overdue.	Indicator	5.6%
Customers Satisfied ⁴	Percentage of taxpayers who indicate they are very satisfied or somewhat satisfied with the service provided by TAS.	Baseline	
Customers Dissatisfied	Percentage of taxpayers who indicate they are somewhat dissatisfied or very dissatisfied with the service provided by TAS.	Baseline	
Solved Taxpayer Problem	Percentage of taxpayers from the customer satisfaction survey who indicate the Taxpayer Advocate Service employee did their best to solve the taxpayer's problems.	Baseline	
Relief Granted ⁵	Percentage of closed cases where TAS provided full or partial relief.	Indicator	78.6%
Number of TAOs Issued ⁶	Count of Taxpayer Assistance Orders (TAOs) issued by TAS.	Indicator	82

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- Results for Quality (weighted) are through January 2016. March results are not available at the time of this report.
- OAR Reject Rate excludes reject reason BOD/Function Disagrees.
- This metric is a point estimate as of the date the report is run and is not cumulative. Results will vary depending on report run date. March FY 2016 TAMIS report used run date Apr. 1, 2016.
- FY 2016 is a baseline year because TAS is revising the customer satisfaction survey and methodology.
- TAS tracks resolution of taxpayer issues through codes entered on TAMIS at the time of closing. IRM 13.1.21.1.2.1.2 (Dec. 3, 2015) requires case advocates to indicate the type of relief or assistance they provided to the taxpayer. The codes reflect full relief, partial relief, or assistance provided.
- IRC § 7811 authorizes the National Taxpayer Advocate to issue a TAO when a taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the tax laws are being administered.

Measure	Description	FY 2016 Target	FY 2016 March Cumulative
Median – Closed Case Cycle Time	Median number of days taken to close TAS cases. This indicator <i>does not</i> include reopened cases.	Indicator	53
Mean – Closed Case Cycle Time	Mean number of days taken to close TAS cases. This indicator includes reopened cases.	Indicator	78.9
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 Executive Director of Case Advocacy).	141.6	130.8
Closed Cases per Direct FTE	Number of closed cases divided by direct Case Advocate FTEs realized.	388.5	354.7
Systemic Burden Receipts	Percentage of systemic burden receipts, Criteria 5 through 7, compared to all receipts excluding reopened case receipts.	38%	42.6%

Protect Taxpayer Rights and Reduce Burden

Measure	Description	FY 2016 Target	FY 2016 March Cumulative
Accuracy of Closed Advocacy Projects ⁷	Percentage of advocacy projects where Systemic Advocacy (SA) took correct actions in accordance with statute and IRM guidance. This includes accurate identification of the systemic issue and proposed remedy.	95.0%	90.8%
Timeliness of Actions on Advocacy Projects	Percentage of advocacy projects where SA took timely actions in accordance with IRM guidance, including contacting the submitter, developing an action plan, and working the project without unnecessary delays or periods of inactivity.	95.0%	100%
Quality of Communication on Advocacy Projects	Percentage of advocacy projects where SA provided substantive updates to the submitter during the initial and subsequent contacts, contacted internal and external stakeholders, wrote correspondence following established guidelines, and took outreach and education actions when appropriate.	95.0%	82.6%
Overall Quality of Immediate Interventions ⁸	Percentage of the immediate interventions meeting the timeliness, technical, and communication quality attributes' measures.	88.0%	100%
Systemic Advocacy Management System (SAMS) Review Process Median Days	Median count of days it takes Systemic Advocacy to complete the three-level review process from the issue submission date to the date issue is closed on SAMS.	Indicator	44
Satisfaction of SAMS Users ⁹	Percentage of SAMS users who indicate they agree or strongly agree to the survey question, "I would recommend SAMS to others as a way to elevate systemic issues."	75%	78%
Satisfaction of TAP members ¹⁰	Percentage of Taxpayer Advocacy Panel (TAP) members who indicate they agree or strongly agree to the member survey question, "I have been satisfied as a member of the TAP."	95%	80%

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7 FY 2016 results based on four advocacy project closures through February 2016.

8 FY 2016 results based on one immediate intervention closure through February 2016.

9 For FY 2016, Systemic Advocacy revised the question to "I would recommend SAMS to others as a way to elevate systemic issues."

10 The TAP survey is administered to second and third-year Panel members.

Measure	Description	FY 2016 Target	FY 2016 March Cumulative
Projects Validated as Involving a Systemic Issue	Percentage of overall advocacy projects closed that the Director (Processing Technical Advocacy, Exam Technical Advocacy, or Collection Technical Advocacy) validates as a systemic issue.	91%	80%
Internal Management Document (IMD) Recommendations Made to IRS	Count of TAS IMD recommendations made to the IRS.	Indicator	657
IMD Recommendations Accepted by the IRS	Percentage of TAS's IMD recommendations accepted by the IRS.	Indicator	62%
Advocacy Effort Recommendations Made to the IRS	Count of advocacy effort recommendations. Advocacy efforts include projects, task forces, collaborative teams, Advocacy Issue Teams, and rapid response teams (excludes IMD/SPOC and Annual Report to Congress).	Indicator	2
Advocacy Effort Recommendations Accepted by the IRS	Count of TAS advocacy effort recommendations accepted by the IRS.	Indicator	2

Sustain and Support a Fully-Engaged and Diverse Workforce

Measure	Description	FY 2016 Target	FY 2016 March Cumulative
Employee Satisfaction ¹¹	Percentage of employees who respond satisfied or very satisfied to the employee satisfaction survey question, "Considering everything, how satisfied are you with your job?"	75%	
Employee Participation	Percentage of employees who take the employee satisfaction survey.	75%	

11 Employee satisfaction and employee participation are from the Federal Employee Viewpoint Survey (FEVS). 2016 results are not available at the time of this report.

APPENDIX 5: Glossary of Acronyms

Acronym	Definition
ABA	American Bar Association
ACA	Affordable Care Act
ACS	Automated Collection System
ADR	Alternative Dispute Resolution
AFSP	Annual Filing Season Program
AGI	Adjusted Gross Income
AICPA	American Institute of Certified Public Accountants
AIMS	Audit Information Management System
AJAC	Appeals Judicial Approach and Culture
ALE	Allowable Living Expenses
AM	Accounts Management
AMS	Accounts Management System
AMTAP	Accounts Management Taxpayer Assurance Program
AOTC	American Opportunity Tax Credit
APA	Administrative Procedure Act
APTC	Advanced Premium Tax Credit
ARC	Annual Report to Congress
ARDI	Accounts Receivable Dollar Inventory
ATIN	Adoption Taxpayer Identification Number
ATM	Automated Teller Machine
AUR	Automated Underreporter
AWSS	Agency Wide Shared Services
BL	Black Lung (990-BL)
BLS	Bureau of Labor Statistics
BMF	Business Master File
BOD	Business Operating Division
BPMS	Business Performance Measurement System
BPR	Business Performance Reviews
CA	Case Advocate
CAA	Certified Acceptance Agent
CABIC	Case Assistance by Issue Code
CAR	Communications Assistance Request
CCA	Chief Counsel Advice
CCI	Centralized Case Intake
CCISO	Cincinnati Centralized Innocent Spouse Operation
CDP	Collection Due Process
CDR	Coverage Data Repository

Acronym	Definition
CDW	Compliance Data Warehouse
CES	Consumer Expenditure Survey
CHIP	Children's Health Insurance Program
CHIPRA	Children's Health Insurance Program Reauthorization Act (of 2009)
CI	Criminal Investigation
CIS	Collection Information Statement
CNC	Currently Not Collectible
CONOPS	Concept of Operations
CPA	Certified Public Accountant
CSED	Collection Statute Expiration Date
CSR	Customer Service Representative
CTC	Child Tax Credit
CY	Calendar Year
DACA	Deferred Action for Childhood Arrivals
DCI	Data Collection Instrument
DDb	Dependent Database
DIF	Discriminant Index Function
ECM	Enterprise Case Management
EFDS	Electronic Fraud Detection System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EO	Exempt Organizations
EP/EO	Exempt Plan/Exempt Organization
EPP	Employee Protection Program
ESC	Executive Steering Committee
ESL	English as a Second Language
ESRP	Employer Shared Responsibility Payment
ETAAC	Electronic Tax Administration Advisory Committee
ETLA	Electronic Tax Law Assistance
FAQ	Frequently Asked Question
FAST	Fixing America's Surface Transportation
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts
FCC	Federal Communications Commission
FEVS	Federal Employee Viewpoint Survey
FFI	Foreign Financial Institution
FOIA	Freedom of Information Act

Acronym	Definition
FPL	Federal Poverty Line
FPLP	Federal Payment Levy Program
FT	Financial Technician
FTB	Family Tax Benefit
FTE	Full-Time Equivalent
FY	Fiscal Year
GAO	Government Accountability Office
GPO	Government Publishing Office (formerly Government Printing Office)
HCTT	Health Care Tax Tip
HHS	Department of Health and Human Services
HR	Human Resources
IA	Intake Advocate
IAREP	International Association for Research in Economic Psychology
ICS	Integrated Collection System
ID	Identity
IDR	Information Document Request
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IGM	Interim Guidance Memoranda
IMD	Internal Management Document
IMF	Individual Master File
IPSO	Identity Protection Strategic Oversight
IPSU	Identity Protection Specialized Unit
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Returns Program
IRPAC	IRS Practitioner Advisory Committee
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Committee
IRSN	Internal Revenue Service Number
IRTF	Individual Return Transaction File
ISRP	Individual Shared Responsibility Payment
ISU	Innocent Spouse Unit
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
IVO	Integrity & Verification Operations

Acronym	Definition
IWV	Income Wage Verification
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business & International
LIF	Low Income Filer
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LMSB	Large and Mid-Size Business
LOS	Level of Service
LTA	Local Taxpayer Advocate
MAGI	Modified Adjusted Gross Income
MEC	Minimum Essential Coverage
MFT	Masterfile Tax
MOU	Memorandum of Understanding
MSP	Most Serious Problem
MTLP	Municipal Tax Levy Program
N/A	Not Applicable
NACUBO	National Association of College and University Business Officers
NCD	Negotiated Completion Date
NFTL	Notice of Federal Tax Lien
NIST	National Institute of Standards and Technology
NTA	National Taxpayer Advocate
NTEU	National Treasury Employees Union
OAR	Operations Assistance Request
OASDI	Old Age, Survivors, and Disability Insurance
OD	Operating Division
OD/Fs	IRS Operating/Functional Divisions
OIC	Offer in Compromise
OLS	Office of Online Services
OMB	Office of Management and Budget
OPERA	Office of Program Evaluation & Risk Analysis
OPM	Office of Personnel Management
OUO	Official Use Only
OVCI	Offshore Voluntary Compliance Initiative
OVD	Offshore Voluntary Disclosure
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
PATH	Protecting Americans from Tax Hikes
PCA	Private Collection Agency

Acronym	Definition
PCIC	Primary Core Issue Code
PDC	Private Debt Collection
PF	Private Foundation
PIN	Personal Identification Number
POA	Power of Attorney
PPIA	Partial Pay Installment Agreement
PPS	Practitioner Priority Service
PRO	Problem Resolution Officer
PRP	Problem Resolution Program
PTC	Premium Tax Credit
Pub. L. No.	Public Law Number
PY	Processing Year
QRP	Questionable Refund Program
RCD	Requested Completion Date
Rev. Proc.	Revenue Procedure
RICS	Return Integrity and Correspondence Services
RRA 98	IRS Restructuring and Reform Act of 1998
RRP	Return Review Program
RRT	Rapid Response Team
RTS	Real Time System
S. Comm.	Senate Committee
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self-Employed Division
SDOP	Streamlined Domestic Offshore Procedures
SERP	Servicewide Electronic Research Program
SEVIS	Student Exchange Visitor's Information System
SEVP	Student and Exchange Visitor Program
SFOP	Streamlined Foreign Offshore Procedures
SFR	Substitute for Return
SITLP	State Income Tax Levy Program
SNAP	Supplemental Nutritional Assistance Program
SP	SharePoint
SPDER	Servicewide Policy, Directives, and Electronic Research
SPEC	Stakeholder Partnerships, Education, and Communication
SPOC	Single Point of Contact
SRP	Shared Responsibility Payment
SSA	Social Security Administration

Acronym	Definition
SSDI	Social Security Disability Insurance
SSI	Supplemental Security Income
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
TANF	Temporary Assistance for Needy Families
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR 1	Taxpayer Bill of Rights
TCE	Tax Counseling for the Elderly
TCPA	Telephone Consumer Protection Act
TD	Treasury Directive
TDA	Taxpayer Delinquent Account
TDC	Taxpayer Digital Communications
TE/GE	Tax Exempt and Government Entities Division
TFOP	Tax Forms Outlet Partner
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TNT	Tax Notes Today
TPC	Tax Policy Center
TPI	Total Positive Income
TPP	Taxpayer Protection Program
Treas. Reg.	Treasury Regulation
TSP	Thrift Savings Plan
TY	Tax Year
UPC	Unpostable Code
U.S.	United States
USDA	United States Department of Agriculture
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
W&I	Wage & Investment
WIRA	Wage and Investment Research and Analysis
WISS	Wage and Investment Strategies and Solutions