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Appendix I: Evolution of the Office of Taxpayer Advocate

The Office of the Taxpayer Ombudsman was created by the IRS in 1979 to serve as the primary advocate, within the IRS, for taxpayers. This position was codified in the Taxpayer Bill of Rights (TBOR 1), included in the Technical and Miscellaneous Revenue Act of 1988 (TAMRA).¹ In TBOR 1, Congress added IRC § 7811, granting the Ombudsman (now the National Taxpayer Advocate) the statutory authority to issue Taxpayer Assistance Orders (TAOs) when taxpayers were suffering or about to suffer significant hardships because of the way the Internal Revenue laws were being administered.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 to be delivered directly to the Senate Committee on Finance and the House Committee on Ways and Means.³

In 1996, Taxpayer Bill of Rights 2 (TBOR 2) amended IRC § 7802 (the predecessor to IRC § 7803), replacing the Office of the Taxpayer Ombudsman with the Office of the Taxpayer Advocate.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

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

2 *Id.*

3 *Id.* at 3737.

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

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

- To identify potential legislative changes which may be appropriate to mitigate such problems.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 Advocate and that they should operate with sufficient independence to assure that taxpayer rights are not being subordinated to pressure from local revenue officers, district directors, etc.”⁷

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

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

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

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

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

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

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

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

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

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

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

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

1. An immediate threat of adverse action;
2. A delay of more than 30 days in resolving taxpayer account problems;

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

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

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

14 *Id.* at 701.

15 IRC § 7803(c)(4)(A)(iii).

16 IRC § 7803(c)(4)(A)(iv).

3. The incurring by the taxpayer of significant costs (including fees for professional representation) if relief is not granted; or
4. Irreparable injury to, or a long-term adverse impact on, the taxpayer if relief is not granted.¹⁷

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

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

¹⁷ IRC § 7811(a)(2).

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

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

Appendix II: Taxpayer Advocate Service Case Acceptance Criteria

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

Economic Burden

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

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

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

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

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

Systemic Burden

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

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

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

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

Best Interest of the Taxpayer

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

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

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

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

Public Policy

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

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

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Appendix III: IRS and TAS Collaborative Efforts

Affordable Care Act (ACA)

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

Collections

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

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Examination

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

Taxpayer Support and Education

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

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Processing

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

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Revenue Protection

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

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Specialties

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

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Appendix IV: List of Low Income Taxpayer Clinics

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

If you are a low income taxpayer who needs assistance disputing with the IRS and you cannot afford representation, or if you are a taxpayer who speaks English as a second language and need help understanding your taxpayer rights, you may qualify for help from an LITC that provides free or low-cost assistance. LITC 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 2014 are shown below:

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LITC Income Ceiling (250% of Poverty Guidelines)

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

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

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

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

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

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

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
AK	Anchorage	Alaska Business Development Center	800-478-3474 907-562-0335	B	Yupik, Cupik, Aleut, Inupiaq, Tlingit/Haida, Athabaskan
AL	Montgomery	Legal Services Alabama LITC	866-456-4995 334-329-0504	C	Spanish
AR	Little Rock	UALR Bowen School of Law LITC	501-324-9441	B	Spanish
	Springdale	Low Income Taxpayer Clinic at Legal Aid of Arkansas	800-967-9224 479-442-0600	B	Spanish, Marshallese
AZ	Chinle	DNA People's Legal Services LITC	928-674-5242	B	Navajo
	Phoenix	Community Legal Services LITC	800-852-9075 602-258-3434	B	Spanish
	Tucson	Taxpayer Clinic of Southern Arizona	520-622-2801	B	Spanish, Other languages through interpreter services
CA	Fresno	Central California Legal Services LITC	800-675-8001 559-570-1200	B	Spanish, Hmong, Other languages through interpreter services
	Los Angeles	AIDS Project Los Angeles LITC	213-201-1600	C	Spanish, American Sign Language
	Northridge	The Bookstein Tax Clinic	818-677-3600	B	Spanish
	Orange	Chapman University Tax Law Clinic	714-628-2535	C	Spanish, Vietnamese, Mandarin
	San Diego	Legal Aid Society of San Diego LITC	877-534-2524 619-471-2746	C	Spanish
	San Diego	University of San Diego LITC	619-260-7470	B	Spanish
	San Francisco	Asian Pacific Islanders LITC	415-567-6255	B	Chinese, Mandarin, Korean, Vietnamese, Tagalog, Japanese, Hindi, Chiu Chow, Thai, Burmese, Russian, Spanish
	San Francisco	Bar Association of San Francisco, Justice and Diversity Center	415-782-8978	C	Spanish
	San Francisco	Chinese Newcomers Service Center	415-421-2111	B	Chinese, Cantonese, Mandarin, Toishen
	San Jose	Santa Clara University School of Law LITC	408-288-7030	C	Spanish, Vietnamese, Chinese, Other languages through interpreter services
CA	San Luis Obispo	Cal Poly Low Income Taxpayer Clinic	877-318-6772 805-756-2951	B	Spanish, Other languages through interpreter services
	Santa Ana	Legal Aid Society of Orange County LITC	800-834-5001 714-571-5200	B	All languages through interpreter services
CO	Denver	University of Denver Graduate Tax Program LITC	303-871-6331	C	Spanish
CT	Hamden	Quinnipiac University School of Law LITC	203-582-3238	C	Spanish
	Hartford	UConn Law School Tax Clinic	860-570-5165	C	Spanish, French, Polish, Chinese (Mandarin), Russian, Other languages through interpreter services
DC	Washington	CARECEN ESL Outreach Low Income Taxpayer Clinic	202-382-9799	E	Spanish
	Washington	The Janet R. Spragens Federal Tax Clinic	202-274-4144	C	All languages through interpreter services
	Washington	University of the District of Columbia David A. Clarke School of Law LITC	202-274-7300	C	All languages identified in DC Language Access Act
DE	Wilmington	Delaware Community Reinvestment Action Council LITC	877-825-0750 302-654-5024	B	Spanish, Hindi

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
FL	Jacksonville	Three Rivers Legal Services LITC.	866-256-8091 904-394-7450	C	Spanish, Bosnian
	Miami	Legal Services of Greater Miami Community Tax Clinic	877-715-7464 305-576-0080	B	Spanish, Haitian Creole
	Miami	Sant La LITC	305-573-4871	E	French, Haitian Creole
	Orlando	Community Legal Services of Mid-Florida LITC	866-886-1799 407-841-7777	B	Spanish, Creole, Vietnamese, Other languages through interpreter services
	Plant City	Bay Area Legal Services LITC	800-625-2257 813-232-1343	B	Spanish, Creole, Other languages through interpreter services
	Plantation	Legal Aid Service of Broward and Collier Counties	954-765-8950 239-775-4555	B	Spanish, Creole
	St. Petersburg	Gulfcoast Legal Services LITC	800-230-5920 727-821-0726	B	Spanish, French, German, Italian, Swahili, Other languages through interpreter services
	Tallahassee	Legal Services of North Florida LITC	850-385-9007	B	Spanish, Other languages through interpreter services
	West Palm Beach	Legal Aid Society of Palm Beach County LITC	800-403-9353 561-655-8944	B	Spanish, Haitian Creole
GA	Atlanta	The Philip C. Cook Low-Income Taxpayer Clinic	404-413-9230	C	Spanish
HI	Honolulu	Legal Aid Society of Hawaii LITC	808-536-4302	B	Chinese, Japanese, Korean, Filipino, Chuukese, Other languages through interpreter services.
IA	Des Moines	Drake University Low Income Taxpayer Clinic	515-271-3851	B	Spanish
	Des Moines	Iowa Legal Aid LITC	800-532-1275 515-243-2151	B	All languages through interpreter services
ID	Boise	University of Idaho College of Law LITC	877-200-4455 208-885-6541	C	None
	Twin Falls	La Posada Tax Clinic	208-735-1189	B	Spanish
IL	Chicago	Center for Economic Progress Tax Clinic	888-827-8511 312-252-0241	B	Spanish, Polish, Chinese
	Chicago	Loyola University Chicago School of Law Federal Income Tax Clinic	312-915-7176	C	None
	Elgin	Administer Justice LITC	877-778-6006 847-844-1100	B	Spanish, Other languages through interpreter services
	Wheaton	Prairie State Legal Services LITC	855-829-7757	C	Spanish, Other languages through interpreter services
	Wheaton	Prairie State Legal Services LITC	855-829-7757	C	All languages through interpreter services
IN	Bloomington	Indiana Legal Services LITC	800-822-4774 812-339-7668	C	All languages through interpreter services
	Indianapolis	Neighborhood Christian Legal Clinic	888-243-8808 317-429-4131	B	Spanish, Chinese, French, Russian, Arabic, Burmese, Karen, Hakha Chin
KY	Erlanger	Northern Kentucky University LITC	859-572-5781	B	Spanish
	Louisville	Low Income Taxpayer Clinic at the Legal Aid Society, Inc.	800-292-1862 502-584-1254	C	All languages through interpreter services
	Richmond	Low Income Tax Clinic at AppalReD Legal Aid	800-477-1394 859-624-1394	C	All languages through interpreter services
LA	Baton Rouge	Southern University Law Center LITC	225-771-3333	C	None
	New Orleans	Southeast Louisiana Legal Services LITC	877-521-6242 504-529-1000	C	Spanish, Vietnamese

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
MA	Boston	Greater Boston Legal Services LITC	1-800-323-3205 617-371-1234	B	Spanish, Portuguese, other languages with advance notice
	Springfield	Springfield Partners LITC	413-263-6500	B	Spanish, Vietnamese, Russian
	Waltham	Bentley University LITC	1-800-273-9494 781-891-2083	B	Spanish, Hmong, Khmer, Lao, Russian, Hebrew
MD	Baltimore	Maryland Volunteer Lawyers Service LITC	800-510-0050 410-547-6537	C	All languages through interpreter services
	Baltimore	University of Maryland Carey School of Law LITC	410-706-3295	C	Spanish
ME	Bangor	Pine Tree Legal Assistance LITC.	207-942-8241	B	All languages through interpreter services
MI	Ann Arbor	University of Michigan LITC	734-936-3535	B	Spanish, Arabic, Korean
	Detroit	Accounting Aid Society LITC	866-673-0873 313-556-1920	B	Spanish, Arabic
	East Lansing	Alvin L. Storrs Low-Income Taxpayer Clinic	517-336-8088	B	All languages through interpreter services
MN	Minneapolis	Mid-Minnesota Legal Aid Tax Law Project	800-716-2384 612-334-5970	B	Spanish, Somali, Hmong, Russian, Arabic, Oromo, Amharic, Other languages through interpreter services
	Minneapolis	University of Minnesota LITC	612-625-5515	B	Somali, Spanish, Hmong
MO	Kansas City	Legal Aid of Western Missouri LITC	800-990-2907 816-474-6750	C	Spanish, Other languages through interpreter services
	Kansas City	UMKC - Kansas City Tax Clinic	816-235-6201	C	Spanish, Other languages through interpreter services
	Springfield	Missouri State LITC	417-836-3007	B	Spanish, Chinese, Korean, Other languages through interpreter services
	St. Louis	Washington University School of Law LITC	314-935-7238	C	Spanish
MS	Oxford	Mississippi Taxpayer Assistance Project	888-808-8049	C	All languages through interpreter services
MT	Helena	Montana Legal Services Association LITC	800-666-6899 406-442-9830	C	All languages through interpreter services
NC	Charlotte	Western North Carolina LITC	800-247-1931 704-376-1600	B	Spanish, Other languages through interpreter services
	Durham	North Carolina Central University School of Law LITC	919-530-7166	C	Spanish
	Durham	Reinvestment Partners ESL Outreach Program	919-667-1000	E	Spanish, Arabic
NE	Omaha	Legal Aid of Nebraska LITC	877-250-2016 402-348-1060	B	Spanish, Other languages through interpreter services
NH	Concord	Legal Advice and Referral Center LITC	800-639-5290 603-224-3333	E	Spanish, Other languages through interpreter services
	Concord	New Hampshire Pro Bono Low-Income Taxpayer Project	603-228-6028	C	All languages through interpreter services
NJ	Camden	South Jersey Legal Services LITC	800-496-4578 856-964-2010	C	Spanish, Other languages through interpreter services
	Edison	Legal Services of New Jersey Tax Legal Assistance Project	888-576-5529 732-572-9100	B	Spanish, French Creole, Portuguese, Korean, Hindi, Arabic, French, Italian, Other languages through interpreter services
	Jersey City	Northeast New Jersey Legal Services LITC	201-792-6363	B	Spanish, Korean, Hindi, Urdu, Hebrew, Other languages through interpreter services
	Newark	Rutgers Federal Tax Law Clinic	973-353-1685	C	Spanish

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
NM	Albuquerque	University of New Mexico School of Law Business and Tax Clinic	505-277-5265	C	Spanish
NV	Las Vegas	Nevada Legal Services LITC	855-657-5489 702-386-0404	B	Spanish, Korean
NY	Albany	Legal Aid Society of Northeastern New York LITC	800-462-2922 518-462-6765	C	All languages through interpreter services
	Bronx	Legal Services NYC-Bronx LITC	718-928-3700	C	Spanish, Other languages through interpreter services
	Brooklyn	Bedford-Stuyvesant Community Legal Services	718-636-1155	C	Spanish, Other languages through interpreter services
	Brooklyn	Brooklyn Low Income Taxpayer Clinic	718-237-5528	B	Spanish, Russian, Haitian Creole, American Sign Language, Other languages through interpreter services
	Buffalo	Erie County Bar Association LITC	800-229-6198 716-847-0662	C	Spanish
	Jamaica	Queens Legal Services LITC	347-592-2200	B	Spanish, Chinese, Korean, Other languages through interpreter services
	New York	Fordham Law School Tax Litigation Clinic	212-636-7353	C	Spanish
	New York	The Legal Aid Society LITC	212-426-3013	C	Spanish, Mandarin Chinese
	Syracuse	Syracuse University College of Law LITC	888-797-5291 315-443-4582	C	Spanish, Other languages through interpreter services
OH	Akron	Community Legal Aid Service LITC	800-998-9454	B	Spanish, Other languages through interpreter services
	Cleveland	Friendship Foundation LITC	216-961-6005	E	Vietnamese, Kampuchean (Cambodian), Laotian, Spanish, Arabic, Korean, Chinese
	Cleveland	The Legal Aid Society of Cleveland LITC	888-817-3777 216-687-1900	B	Arabic, French, Mandarin, Russian, Spanish, Swahili, Vietnamese, Other languages through interpreter services
	Columbus	The Low Income Taxpayer Clinic of The Legal Aid Society of Columbus	877-224-8374 614-224-8374	C	Spanish, Somali, Russian, American Sign Language, Other languages through interpreter services
	Columbus	Southeastern Ohio Legal Services LITC	800-859-5888 614-221-7201	C	All languages through interpreter services
	Piketon	Community Action Committee of Pike County LITC	866-820-1185 740-289-2371	C	All languages through interpreter services
	Toledo	Advocates for Basic Legal Equality LITC	800-837-0814 419-255-0814	B	Spanish, Other languages through interpreter services
	Toledo	Legal Aid of Western Ohio LITC	800-837-0814 419-724-0030	C	Spanish, Other languages through interpreter services
OK	Oklahoma City	The LITC at Oklahoma Indian Legal Services	800-658-1497 405-943-6457	B	All languages through interpreter services
OR	Gresham	Catholic Charities El Programa Hispano LITC	503-489-6845	B	All languages through interpreter services
	Portland	Legal Aid Services of Oregon LITC	888-610-8764 503-224-4086	B	Spanish, Mixteco Bajo, Mandarin, Japanese, Other languages through interpreter services
	Portland	Lewis & Clark Low Income Taxpayer Clinic	503-768-6500	C	All languages through interpreter services

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
PA	Lancaster	Central Pennsylvania Federal Tax Clinic	800-732-0018 717-299-7388 X3911	B	Spanish
	Philadelphia	PLA's Pennsylvania Farmworker Project LITC	888-541-1544 215-981-3800	E	Spanish
	Philadelphia	Villanova Federal Tax Clinic	888-829-2546 888-655-4419(s) 610-519-4123	C	Spanish, Other languages through interpreter services
	Pittsburgh	Jewish Family & Children's Service LITC for ESL Taxpayers	412-422-7200	E	Spanish, French, Portuguese, Burmese, Chinese, Korean, Turkish, Hindi, Vietnamese, Hebrew, Arabic, German
	Pittsburgh	University of Pittsburgh School of Law Taxpayer Clinic	412-648-1300	C	Spanish, French, Other languages through interpreter services
PR	Ponce	PathStone CDC Puerto Rico LITC	1-888-440-1716 787-812-4250	B	Spanish; other languages through interpreter services
RI	Providence	Rhode Island Legal Services LITC	800-662-5034 401-274-2652	B	Spanish, Other languages through interpreter services
SC	Greenville	South Carolina Legal Services LITC	888-346-5592	B	All languages through interpreter services
TN	Memphis	Memphis Area Legal Services LITC	901-523-8822	B	Spanish
	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberland's Tennessee Taxpayer Project	866-481-3669 865-483-8454 X240	B	Spanish, Other languages through interpreter services
TX	Bryan	Lone Star Legal Aid LITC	800-733-8394 713-652-0077	B	Spanish, Vietnamese, Other languages through interpreter services
	Ft. Worth	Legal Aid of Northwest Texas LITC	800-955-3959 817-336-3943	B	Spanish
	Houston	Houston Volunteer Lawyers LITC	713-228-0732	B	Spanish, Mandarin, Vietnamese, Other languages through interpreter services
	Lubbock	Texas Tech University School of Law LITC	800-420-8037 806-742-4312	C	Spanish
	San Antonio	St. Mary's University of San Antonio LITC	800-267-4848 210-431-5704	B	Spanish, Other languages through interpreter services
	San Antonio	Texas Taxpayer Assistance Project	888-988-9996	B	Spanish
UT	Provo	LITC - Centro Hispano	801-655-0258	B	Spanish, American Sign Language, Tagalog, Arabic
	Salt Lake City	University of Utah LITC	888-361-5482 801-236-8053	B	Spanish
VA	Arlington	ECDC Enterprise Development Group LITC	703-685-0510	E	Spanish, Bhutani, Amharic, Vietnamese, Farsi, Arabic
	Lexington	Washington & Lee University School of Law Tax Clinic	540-458-8918	C	All languages through interpreter services
	Richmond	The Community Tax Law Project	800-295-0110 804-358-5855	B	Spanish, Other languages through interpreter services
VT	Burlington	Vermont Low Income Taxpayer Project	800-747-5022 802-863-5620	C	All languages through interpreter services
WA	Seattle	University of Washington Federal Tax Clinic	866-866-0158 206-685-6805	B	Spanish, Russian, Chinese, Korean
	Spokane	Gonzaga University School of Law Federal Tax Clinic	800-793-1722 509-313-5791	C	All languages through interpreter services

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
WI	Milwaukee	Legal Action of Wisconsin LITC	855-502-2468 414-274-3400	C	Spanish
	Milwaukee	Legal Aid Society of Milwaukee, Inc.	888-562-8135 414-727-5326	C	Spanish
	Wausau	Wisconsin Judicare Northwoods Tax Project	800-472-1638 715-842-1681	B	Spanish, Hmong
WV	Charleston	Legal Aid of West Virginia, Inc.	866-255-4370 304-343-4481	C	Spanish
WY	Cheyenne	Wyoming Low Income Taxpayer Clinic	866-432-9955	C	Spanish, French
	Jackson	Teton County Low Income Taxpayer Clinic	307-734-0333	E	Spanish

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Appendix V: FY 2015 Taxpayer Advocate Service Operational Priorities

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

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

The two strategic foundations are:

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

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

Resolve Taxpayer Problems Accurately and Timely

IRC § 7803(c)(2)(A)(i)

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

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

IRC § 7803(c)(2)(C)(ii)

The National Taxpayer Advocate shall –

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

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

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

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

Protect Taxpayer Rights and Reduce Burden

IRC § 7803(c)(2)(A)

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

...

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

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

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

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

Become a Known Taxpayer Advocacy Organization

IRC § 7803(c)(2)(C):

The National Taxpayer Advocate shall –

...;

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

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

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

Enhance TAS Infrastructure to Improve Taxpayer Interaction

IRC § 7803(c)(4)(B)

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

IRC § 7803(c)(4)

In general. Each local taxpayer advocate –

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

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

Sustain and Support a Fully-Engaged and Diverse Workforce.

IRC § 7803(c)(2)(C)–

The National Taxpayer Advocate shall –

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

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

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Appendix VI: TAS Performance Measures and Indicators

RESOLVE TAXPAYER PROBLEMS ACCURATELY AND TIMELY

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

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

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

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

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

PROTECT TAXPAYER RIGHTS AND REDUCE BURDEN

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

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

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

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

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

SUSTAIN AND SUPPORT A FULLY-ENGAGED AND DIVERSE WORKFORCE

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

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

10 Annual IRS Workgroup Questionnaire.

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

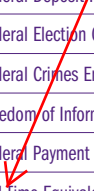
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Appendix VII: Glossary of Acronyms

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

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

insert hyphen



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

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

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

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