

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,

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).

Congress believed it sufficient to require that “all PROs should take direction from the Taxpayer Advocate and that they should operate with sufficient independence to assure that taxpayer rights are not being subordinated to pressure from local revenue officers, district directors, etc.”⁷

TBOR 2 also replaced the joint Assistant Commissioner/Taxpayer Advocate Report to Congress with two Annual Reports to Congress issued directly and independently by the Taxpayer Advocate.⁸ The first report is to contain the objectives of the Taxpayer Advocate for the fiscal year beginning in that calendar year. This report is to provide full and substantive analysis in addition to statistical information and is due no later than June 30 of each calendar year.

The second report is on the activities of the Taxpayer Advocate during the fiscal year ending during that calendar year. The report must:

- Identify the initiatives the Taxpayer Advocate has taken to improve taxpayer services and IRS responsiveness;
- Contain recommendations received from individuals who have the authority to issue a TAO;
- Describe in detail the progress made in implementing these recommendations;
- Contain a summary of at least 20 of the Most Serious Problems (MSPs) taxpayers have in dealing with the IRS;
- Include recommendations for such administrative and legislative action as may be appropriate to resolve such problems;
- Describe the extent to which regional PROs participate in the selection and evaluation of local PROs; and
- Include other such information as the Taxpayer Advocate may deem advisable.

The stated objective of these two reports is “for Congress to receive an unfiltered and candid report of the problems taxpayers are experiencing and what can be done to address them. The reports by the Taxpayer Advocate are not official legislative recommendations of the Administration; providing official legislative recommendations remains the responsibility of the Department of Treasury.”⁹

Finally, TBOR 2 amended IRC § 7811, extending the scope of a TAO, by providing the Taxpayer Advocate with broader authority “to affirmatively take any action as permitted by law with respect to taxpayers who would otherwise suffer a significant hardship as a result of the manner in which the IRS is administering the tax laws.”¹⁰ For the first time, the TAO could specify a time period within which the IRS must act on the order. The statute also provided that only the Taxpayer Advocate, the IRS Commissioner, or the Deputy Commissioner could modify or rescind a TAO, and that any official who so modifies or rescinds a TAO must respond in writing to the Taxpayer Advocate with his or her reasons for such action.¹¹

7 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.* at 22.

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

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

Taxpayer Advocates play an important role and are essential for the protection of taxpayer rights and to promote taxpayer confidence in the integrity and accountability of the IRS. To succeed, the Advocate must be viewed, both in perception and reality, as an independent voice for the taxpayer within the IRS. Currently, the [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

The National Taxpayer Advocate has long since advocated that the IRS establish a TBOR. In June 2014, the IRS finally adopted the Taxpayer Bill of Rights — 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, 129 Stat. 2242, 3117 (Dec. 18, 2015).

APPENDIX 2: Taxpayer Advocate Service Case Acceptance Criteria

TAS Case Acceptance Criteria	
<p>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.</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>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-0317-008, <i>Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy</i> (Mar. 22, 2017).</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 See Figure 5.3.1 for income ceilings for 2017.

FIGURE 5.3.1, LTC Income Guidelines (250 Percent of the Federal Poverty Guidelines)

Size of Family	48 Contiguous States, D.C., and Puerto Rico	Alaska	Hawaii
1	\$30,150	\$37,650	\$34,650
2	\$40,600	\$50,725	\$46,675
3	\$51,050	\$63,800	\$58,700
4	\$61,500	\$76,875	\$70,725
5	\$71,950	\$89,950	\$82,750
6	\$82,400	\$103,025	\$94,775
7	\$92,850	\$116,100	\$106,800
8	\$103,300	\$129,175	\$118,825
For each additional person, add	\$10,450	\$13,075	\$12,025

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 2017 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 See 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 LITC	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	Legal Aid of Arkansas	800-967-9224 479-442-0600	Spanish, Marshallese
AZ	Phoenix	Community Legal Services LITC	800-852-9075 602-258-3434	Spanish, Other languages through interpreter services
	Tucson	Southern Arizona Tax Clinic	520-622-2801	Spanish, Other languages through interpreter services
CA	Fresno	Central California Legal Services LITC	800-675-8001 559-570-1200	Spanish, Hmong, Cambodian, 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 Low Income Taxpayer Clinic	213-232-2700	Spanish, Korean
	Los Angeles	Pepperdine LITC	213-673-4831	Spanish
	Northridge	Bookstein Tax Clinic	818-677-3600	Spanish
	Orange	Chapman University Tax Law Clinic	877-242-7529 714-628-2535	Spanish, Vietnamese, Mandarin
	Riverside	Inland Counties Legal Services LITC	888-245-4257 951-368-2555	Spanish, Other languages through interpreter services
	San Diego	Legal Aid Society of San Diego LITC	877-534-2524	Spanish, Vietnamese, Tagalog, Arabic, Other languages through interpreter services
	San Diego	University of San Diego LITC	619-260-7470	Spanish, Other languages through interpreter services
	San Francisco	Chinese Newcomers Service Center	415-421-2111	Cantonese, Mandarin, Toisanese, Vietnamese
	San Francisco	Justice and Diversity Center of the Bar Association of San Francisco	415-982-1600	Spanish
	San Luis Obispo	Cal Poly Low Income Taxpayer Clinic	877-318-6772 805-756-2950	Spanish, Other languages through interpreter services
	Santa Ana	Legal Aid Society of Orange County LITC	800-834-5001 714-571-5200	Spanish, Vietnamese, Korean, Farsi, Chinese, Other languages through interpreter services
CO	Denver	Colorado Legal Services LITC	844-440-4848 303-837-1321	Spanish, Other languages through interpreter services
	Denver	University of Denver Graduate Tax Program LITC	303-871-6331	Spanish, Mandarin, Indonesian
CT	Hamden	Quinnipiac University School of Law LITC	203-582-3238	Spanish, Other languages through interpreter services
	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 of America 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	UDC David A. Clarke School of Law LITC	202-274-7315	All languages identified in DC Language Access Act

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
DE	Wilmington	Delaware Community Reinvestment Action Council LITC	877-825-0750 302-690-5000	Spanish, Hindi
FL	Gainesville	Three Rivers Legal Services, Inc.	877-825-0750 302-690-5000	Spanish
	Miami	Legal Services of Greater Miami Community Tax Clinic	305-576-0080	Spanish, Haitiano, Creole
	Plant City	Bay Area Legal Services Inc. LITC	813-232-1343	All languages through interpreter services
	Plantation	Legal Service of Broward and Collier Counties LITC	954-765-8950	Spanish, Creole
	St. Petersburg	Gulfcoast Legal Services LITC	727-821-0726	Spanish, Other languages through interpreter services
	Tallahassee	Legal Services of North Florida LITC	850-385-6852	Spanish, Other languages through interpreter services
	West Palm Beach	Legal Aid Society of Palm Beach County LITC	800-403-9353 561-655-8944	Spanish
GA	Atlanta	The Philip C. Cook Low Income Taxpayer Clinic	404-413-9230	Spanish
	Hinesville	JCVision and Associates, Inc.	866-396-4243 912-877-4243	Spanish
HI	Honolulu	Legal Aid Society of Hawaii LITC	808-536-4302	Chinese, Japanese, Korean, Tagalog, Chuukese, Other languages through interpreter services
IA	Des Moines	Iowa Legal Aid LITC	800-532-1275 515-243-2151	Spanish, Other languages through interpreter services
ID	Boise	University of Idaho College of Law LITC	877-200-4455 208-364-6166	Spanish
	Twin Falls	La Posada Tax Clinic	208-735-1189	Spanish
IL	Chicago	Center for Economic Progress Tax Clinic	312-252-0280	Spanish, Mandarin
	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	All 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	855-275-7550 317-429-4131	Spanish, Chinese, French, Russian, Arabic, Burmese, Karen, Hakha Chin
	South Bend	Notre Dame Tax Clinic	574-631-3272	Spanish, Other languages through interpreter services
	Valparaiso	Valparaiso University Law Clinic	888-729-1064 219-465-7903	Spanish
KS	Kansas City	Kansas Legal Services, Inc. LITC	800-723-6953 913-621-0200	Spanish, French, German, Russian, Other languages through interpreter services
KY	Covington	Center for Great Neighborhoods LITC	859-547-5542	Spanish
	Louisville	Legal Aid Society, Inc.	800-292-1862 502-584-1254	All languages through interpreter services
	Richmond	AppalRed Low Income Taxpayer Clinic	800-477-1394 859-624-1394	All languages through interpreter services

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
LA	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	All languages through interpreter services
	Springfield	Springfield Partners LITC	844-877-4722 413-263-6500	Spanish, Vietnamese, Cantonese
	Waltham	Bentley University Low Income Taxpayer Clinic	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	All languages through interpreter services
	Baltimore	University of Maryland Carey School of Law LITC	410-706-3295	Spanish, French, Other languages through interpreter services
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 Low Income Taxpayer Clinic	800-442-2777 616-774-0672	Spanish, Other languages through interpreter services
	MN	Minneapolis	Mid-Minnesota Legal Aid Tax Law Project	800-292-4150 612-334-1441
Minneapolis		University of Minnesota LITC	612-625-5515	Somali, Spanish, Hmong, Karen
MO	Kansas City	Legal Aid of Western Missouri	800-990-2907 816-474-6750	Spanish, Other languages through interpreter services
	Kansas City	Kansas City Tax Clinic	916-235-6201	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	800-438-1254 800-247-1931(SP) 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
NH	Concord	NH Pro Bono Low-Income Taxpayer Project	603-228-6028	All languages through interpreter services

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
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, Haitian Creole, Portuguese, Korean, French, Other languages through interpreter services
	Jersey City	Northeast New Jersey Legal Services LITC	201-792-6363	Spanish, Korean, Hindi, Urdu, Hebrew, Arabic, Portuguese, Tagalog, Other languages through interpreter services
	Newark	Rutgers Federal Tax Law Clinic	973-353-1685	Spanish
NM	Albuquerque	New Mexico Legal Aid LITC	866-416-1922 505-243-7871	Spanish, Other languages through interpreter services
NV	Las Vegas	Nevada Legal Services LITC	855-657-5489 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	718-487-2300	Spanish, Other languages through interpreter services
	Brooklyn	Brooklyn Low-Income Taxpayer Clinic	718-237-5528	Spanish, Russian, Haitian Creole, American Sign Language, Other languages through interpreter services
	Buffalo	Erie County Bar Association Volunteer Lawyers Project LITC	800-229-6198 716-847-0662	All languages through interpreter services
	Central Islip	Touro Law Center LITC	631-761-7080	All languages through interpreter services
	Hempstead	Hofstra Law School Federal Tax Clinic	516-463-5934	Spanish, Other languages through interpreter services
	Jamaica	Queens Legal Services LITC	347-592-2178	Spanish, Chinese, Other languages through interpreter services
	New York	Fordham Law School Tax Clinic	212-636-7353	Spanish, Other languages through interpreter services
	New York	MFY Legal Services LITC	212-417-3839	Spanish, Mandarin, Other languages through interpreter services
	New York	The Legal Aid Society LITC	212-426-3013	Spanish, Mandarin, Chinese, Other languages through interpreter services
Syracuse	Syracuse University College of Law LITC	888-797-5291 315-443-4582	All 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	Spanish, Other languages through interpreter services
	Columbus	The Legal Aid Society of Columbus LITC	877-224-8374 614-224-8374	Spanish, American Sign Language, Other languages through interpreter services
	Columbus	Southeastern Ohio Legal Services LITC	800-837-2508 740-354-7563	All languages through interpreter services
	Toledo	Legal Aid of Western Ohio LITC	888-534-1432 877-894-4599	Spanish, Other languages through interpreter services

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
OK	Oklahoma City	Oklahoma Indian Legal Services LITC	800-658-1497 405-943-6457	All Native American languages through interpreter services
	Tulsa	Legal Aid Services of Oklahoma LITC	888-534-5243	Spanish, Other languages through interpreter services
OR	Gresham	El Programa Hispano Catolico's LITC	503-489-6845	Spanish
	Portland	Legal Aid Services of Oregon LITC	888-610-8764 503-224-4086	Spanish, Mixteco Bajo, Mandarin, Japanese, Other languages through interpreter services
	Portland	Lewis & Clark Low Income Taxpayer Clinic	503-768-6500	All languages through interpreter services
PA	Harrisburg	The Low-Income Taxpayer Clinic of MidPenn Legal Services	844-675-7829	Spanish, Other languages through interpreter services
	Philadelphia	Pennsylvania Farmworker Project LITC	888-541-1544	Spanish
	Pittsburgh	University of Pittsburgh School of Law LITC	412-648-1300	Spanish, French, Other languages through interpreter services
	Villanova	Villanova Federal Tax Clinic	888-829-2546 610-519-4123	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	Spanish, Other languages through interpreter services
SC	Greenville	South Carolina Legal Services LITC	888-346-5592	Spanish, Other languages through interpreter services
SD	Vermillion	University of South Dakota LITC	844-366-8866 605-677-6342	All languages through interpreter services
TN	Memphis	Memphis Area Legal Services LITC	901-523-8822	Spanish
	Oak Ridge	Tennessee Taxpayer Project	866-481-3669 865-483-8454	Spanish, Other languages through interpreter services
TX	Fort Worth	Legal Aid of Northwest Texas LITC	800-955-3959 817-336-3943	Spanish, Other languages through interpreter services
	Fort Worth	Texas A&M University School of Law LITC	817-212-4062	Spanish
	Houston	Houston Volunteer Lawyers LITC	713-255-1829	Spanish, Chinese, 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 Houston LITC	800-646-1253 713-646-2900	Spanish, Vietnamese, 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	888-988-9996 210-212-3747	Spanish, Other languages through interpreter services
UT	Provo	Centro Hispano LITC	801-655-0258	All languages through interpreter services
	Salt Lake City	University of Utah College of Law LITC	801-587-2439	Spanish
	Salt Lake City	Westminster Low Income Taxpayer Clinic	801-829-1253 801-832-2635	Spanish

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
VA	Fairfax	Legal Services of Northern Virginia LITC	866-534-5233 703-778-6800	Spanish, Other languages through interpreter services
	Lexington	Washington and Lee University School of Law Tax Clinic	540-458-8918	All languages through interpreter services
	Richmond	Community Tax Law Project	800-295-0110 804-358-5855	Spanish, Other languages through interpreter services
VT	Burlington	Vermont Low Income Taxpayer Clinic	800-889-2047	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 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	The Legal Aid Society of Milwaukee, Inc.	888-562-8135 414-727-5326	All languages through interpreter services
	Wausau	Northwoods Tax Project	800-472-1638 715-842-1681	Spanish, Hmong, American Sign Language
WV	Charleston	Legal Aid of West Virginia LITC	800-642-8279 304-343-3013	All languages through interpreter services
WY	Cheyenne	Wyoming Low Income Taxpayer Clinic	877-432-9955 307-432-0807	Spanish

APPENDIX 4: TAS Performance Measures and Indicators

Resolve Taxpayer Problems Accurately and Timely

Measure	Description	FY 2017 Target	FY 2017 March Cumulative
Overall Quality of Closed Cases ¹	Percentage of sampled closed cases meeting the prescribed attributes of advocacy, customer and procedural focus.	Baseline	93.1%
Advocacy Focus	Percentage of sampled closed cases where TAS advocated effectively in resolving taxpayers' issue, protecting taxpayers' rights, taking substantive actions, issuing Operations Assistance Requests (OARs) and Taxpayer Assistance Orders (TAOs) and keeping taxpayers informed.	Baseline	94.2%
Customer Focus	Percentage of sampled closed cases where TAS took timely actions and adhered to disclosure requirements.	Baseline	94.5%
Procedural Focus	Percentage of sampled closed cases where TAS took actions in accordance with the tax code, IRM, and technical and procedural requirements.	Baseline	88.5%
OAR Reject Rate ²	Percentage of TAS's rejected requests for IRS operating division or function's actions (<i>i.e.</i> , OAR).	Indicator	3.3%
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	2.3%
Customers Satisfied ⁴	Percentage of taxpayers who indicate they are very satisfied or somewhat satisfied with the service provided by TAS.	TBD	
Customers Dissatisfied	Percentage of taxpayers who indicate they are somewhat dissatisfied or very dissatisfied with the service provided by TAS.	TBD	
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.	TBD	
Relief Granted ⁵	Percentage of closed cases where TAS provided full or partial relief.	Indicator	79.6%
Number of TAOs Issued ⁶	Count of TAOs issued by TAS.	Indicator	58
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	81.2

(continued on next page)

- 1 TAS refocused its quality standards to better gauge advocacy effectiveness. Because the new measurements did not begin until October 2016, TAS considers Fiscal Year (FY) 2017 a baseline year and will develop targets beginning in FY 2018 based on FY 2017 data. Results are unweighted, cumulative October through January 2017.
- 2 Operations Assistance Request (OAR) Reject Rate excludes reject reason BOD/Function Disagrees.
- 3 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 2017 Taxpayer Advocate Management Information System (TAMIS) report used run date March 31, 2017.
- 4 FY 2016 results are as of January 2017 and the target had not been determined at the time of this report. FY 2017 results will be available January 2018.
- 5 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.
- 6 Internal Revenue Code (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 2017 Target	FY 2017 March Cumulative
Closed Cases per Case Advocacy FTE	Number of closed cases divided by total Case Advocacy full-time equivalents (FTEs) realized. (This includes all labor hours reported to the Executive Director of Case Advocacy).	155	104.1
Closed Cases per Direct FTE	Number of closed cases divided by direct Case Advocate FTEs realized.	395	269.6
Systemic Burden Receipts	Percentage of systemic burden receipts, Criteria 5 through 7, compared to all receipts excluding reopened case receipts.	38.0%	46.3%
Percentage of NTA Toll Free Calls Answered by CCI	Percentage of NTA Toll Free calls answered compared to the total number of NTA Toll Free calls transferred to Centralized Case Intake (CCI).	Indicator	68.0%
CCI Created Cases	Number of cases created that met the TAS case acceptance criteria.	Indicator	16,884
Quick Closures	Number of quick closures by all Intake Advocates.	Indicator	465
CCI Assistance Provided and No Case Created ⁷	Number of cases CCI provided assistance without creating a case or quick closure.	Indicator	8,034

Protect Taxpayer Rights and Reduce Burden

Measure	Description	FY 2017 Target	FY 2017 March Cumulative
Accuracy of Closed Advocacy Projects	Percentage of advocacy projects where Systemic Advocacy (SA) took correct actions in accordance with statute and Internal Revenue Manual (IRM) guidance. This includes accurate identification of the systemic issue and proposed remedy.	95.0%	97.3%
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%	83.6%
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.	90.0%	96.1%
Overall Quality of Immediate Interventions ⁸	Percentage of the immediate interventions meeting the timeliness, technical and communication quality attributes' measures.	88.0%	N/A
Systemic Advocacy Management System (SAMS) Review Process Median Days	Median count of days it takes SA to complete the three-level review process from the issue submission date to the date issue is closed on SAMS.	Indicator	39
Satisfaction of SAMS Users	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."	80.0%	78.0%

(continued on next page)

7 Data only reflects activity of intake advocates in Centralized Case Intake (CCI) sites with ASPECT phone system and does not include activity of intake advocates in local offices that do not have ASPECT system.

8 Results are not available because Systemic Advocacy does not have an immediate intervention closure.

Measure	Description	FY 2017 Target	FY 2017 March Cumulative
Satisfaction of Taxpayer Advocacy Panel (TAP) Members ⁹	Percentage of satisfaction of TAP members who indicate they agree or strongly agree to the member survey question, "I have been satisfied as a member of the TAP."	90.0%	83.0%
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.	91.0%	100.0%
Internal Management Document (IMD) Recommendations Made to IRS	Count of TAS IMD recommendations made to the IRS.	Indicator	715
IMD Recommendations Accepted by the IRS	Percentage of TAS's IMD recommendations accepted by the IRS.	Indicator	59.0%
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	30
Advocacy Effort Recommendations Accepted by the IRS	Count of TAS advocacy effort recommendations accepted by the IRS.	Indicator	22

Sustain and Support a Fully-Engaged and Diverse Workforce

Measure	Description	FY 2017 Target	FY 2017 March Cumulative
Employee Satisfaction ¹⁰	Percentage of satisfaction of employees who respond satisfied or very satisfied to the employee satisfaction survey question, "Considering everything, how satisfied are you with your job?"	75.0%	
Employee Participation	Percentage of employees who take the employee satisfaction survey.	70.0%	

⁹ The TAP survey is administered to all Panel members.

¹⁰ Employee satisfaction and employee participation are from the Federal Employee Viewpoint Survey (FEVS). 2017 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
ACSS	Automated Collection System Support
ACTC	Advanced Child Tax Credit
AFSP	Annual Filing Season Program
AGI	Adjusted Gross Income
AIE	Advocacy Implementation and Evaluation
AIMS	Audit Information Management System
AIT	Analysis and Improvement Team
ALE	Allowable Living Expense
AM	Accounts Management
AMS	Accounts Management System
AMTAP	Accounts Management Taxpayer Assurance Program
AOTC	American Opportunity Tax Credit
APTC	Advanced Premium Tax Credit
ARC	Annual Report to Congress
ARDI	Accounts Receivable Dollar Inventory
ASA	Average Speed of Answer
AWSS	Agency Wide Shared Services
BIR	Bureau of Internal Revenue
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	Certifying Acceptance Agent
CABIC	Case Assistance by Issue Code
CAR	Communications Assistance Report
CCA	Chief Counsel Advice
CCI	Centralized Case Intake
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CEETA	Coalition for Effective and Efficient Tax Administration
CES	Consumer Expenditure Survey
CFO	Chief Financial Officer

Acronym	Definition
CI	Criminal Investigation
CIS	Collection Information Statement
CMS	Centers for Medicare and Medicaid Services
CNC	Currently Not Collectible
COLA	Cost of Living Adjustment
CPA	Certified Public Accountant
CPI	Consumer Price Index
CRP	Case Resolution Program
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
CSR	Customer Service Representative
CTC	Child Tax Credit
CY	Calendar Year
DDb	Dependent Database
DOS	Department of State
DRT	Data Reporting Tool
ECM	Enterprise Case Management
EFDS	Electronic Fraud Detection System
EH	Equivalent Hearing
EIC	Earned Income Credit
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EO	Exempt Organizations
EP/EO	Exempt Plan/Exempt Organization
EPSS	Electronic Products & Services Support
ERS	Error Resolution System
ESL	English-as-a-Second-Language
ESRP	Employer Shared Responsibility Payment
FAFSA	Free Application for Federal Student Aid
FAQ	Frequently Asked Question
FAST	Fixing America's Surface Transportation
FATCA	Foreign Account Tax Compliance Act
FBAR	Foreign Bank and Financial Account Report
FEVS	Federal Employee Viewpoint Survey
FOIA	Freedom of Information Act
FPL	Federal Poverty Line
FPLP	Federal Payment Levy Program
FPR	False Positive Rate

Acronym	Definition
FS	Filing Season
FSA	Federal Student Aid
FTD	Failure to Deposit
FTE	Full-Time Equivalent
FY	Fiscal Year
GAO	Government Accountability Office
GUF	Generalized Unpostable Framework
HCERA	Health Care and Education Reconciliation Act
HCO	Human Capital Office
IA	Intake Advocate or Installment Agreement
IBFD	International Bureau of Fiscal Documentation
ID	Identity
IDR	Information Document Request
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 Update
IRA	Individual Retirement Arrangement
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRS	Internal Revenue Service
IRTF	Individual Return Transaction File
ISRP	Individual Shared Responsibility Payment
IT	Information Technology
ITA	Interactive Tax Assistant
ITIN	Individual Taxpayer Identification Number
IVO	Integrity & Verification Operations
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

Acronym	Definition
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LOS	Level of Service
LSR	Leadership Succession Review
LTA	Local Taxpayer Advocate
MAGI	Modified Adjusted Gross Income
MEC	Minimum Essential Coverage
MIS	Minimum Income Standard
MOU	Memorandum of Understanding
MSP	Most Serious Problem
MTM	Mark-to-Market
N/A	Not Applicable
NCD	Negotiated Completion Date
NFTL	Notice of Federal Tax Lien
NRP	National Research Program
NTA	National Taxpayer Advocate
NTEU	National Treasury Employees Union
NYSBA	New York State Bar Association
OAR	Operations Assistance Request
OD	Operating Division
OD/Fs	IRS Operating/Functional Divisions
OECD	Organization for Economic Cooperation and Development
OIC	Offer in Compromise
OLS	Office of Online Services
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OVD	Offshore Voluntary Disclosure
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
PATH	Protecting Americans from Tax Hikes
PCA	Private Collection Agency
PCIC	Primary Core Issue Code
PDC	Private Debt Collection
PII	Personal Identifying Information
PIN	Personal Identification Number
PMPA	Program Management/Process Assurance
POA	Power of Attorney
PPG	Policy and Procedures Guide
PPIA	Partial Pay Installment Agreement

Acronym	Definition
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
RAAS	Research Applied Analytics and Statistics
RAL	Refund Anticipation Loan
RAS	Research Analysis & Statistics
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
RSED	Refund Statute Expiration Date
RTS	Real Time System
S&E	Services and Enforcement
S. Comm.	Senate Committee
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self-Employed Division
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SITLP	State Income Tax Levy Program
SL	Stakeholder Liaison
SNOD	Statutory Notice of Deficiency
SP	SharePoint or Submission Processing
SPEC	Stakeholder Partnerships, Education, and Communication
SPOC	Single Point of Contact
SRP	Shared Responsibility Payment
SSA	Social Security Administration
SSDI	Social Security Disability Insurance

Acronym	Definition
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
TAN	Taxpayer Authentication Number
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights
TDA	Taxpayer Delinquent Account
TDC	Taxpayer Digital Communications
TE/GE	Tax Exempt and Government Entities Division
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TNT	Tax Notes Today
TPC	Third Party Contact
TPNC	Taxpayer Notice Codes
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
W&I	Wage & Investment
WIRA	Wage and Investment Research and Analysis