

I. Preface

Honorable Members of Congress:

The Internal Revenue Code requires the National Taxpayer Advocate to submit two annual reports to the House Committee on Ways and Means and the Senate Committee on Finance.¹ The National Taxpayer Advocate is required to submit these reports directly to the Committees without any prior review or comment from the Commissioner of Internal Revenue, the Secretary of the Treasury, or the Office of Management and Budget.² The first report, due by June 30 of each year, must identify the objectives of the Office of the Taxpayer Advocate for the fiscal year beginning in that calendar year.³

The Taxpayer Bill of Rights: A Framework for Effective Tax Administration

Over the last few months, the Internal Revenue Service has been the center of public attention for several reasons, most notably its scrutiny of politically active social welfare organizations seeking recognition as tax-exempt entities. The public attention to these recent events has in many ways reinforced many taxpayers' preconceived perceptions of the IRS as an agency that treats taxpayers unfairly. While all this is grievous enough and in fact calamitous for public respect for and compliance with the tax laws (because once lost, trust takes a very long time to be regained), these events are symptoms of broader problems festering at the IRS.

There is much that is good about the IRS – indeed, I have the deepest respect for the agency and its workforce, even when I vigorously disagree with the IRS's actions or policies. But today, the IRS is an institution in crisis. In my view, however, the real crisis is not the one generating headlines. The real crisis facing the IRS – and therefore taxpayers – is a radically transformed mission coupled with inadequate funding to accomplish that mission.⁴ As a consequence of this crisis, the IRS gives limited consideration to taxpayer rights or fundamental tax administration principles as it struggles to get its job done.

I've written elsewhere about the behavior this inadequate funding drives in the IRS – namely, a widget-based approach to tax administration, getting work done in a way that allows as little interference as possible to the employees charged with doing the work.⁵ Interference is viewed as any number of things – interactions with taxpayers, intervention by the Taxpayer Advocate Service (TAS), even proposed process improvements that require

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

2 IRC § 7803(c)(2)(B)(iii).

3 IRC § 7803(c)(2)(B)(i).

4 National Taxpayer Advocate 2010 Annual Report to Congress 15 (Most Serious Problem: *The IRS Mission Statement Does Not Reflect the Agency's Increasing Responsibilities for Administering Social Benefits Programs*).

5 Nina E. Olson, *A Brave New World: The Taxpayer Experience in a Post-Sequester IRS (the Laurence Neal Woodworth Memorial Lecture)*, Tax Notes Today 106-118 (June 3, 2013).

learning new steps or approaches. Anything that can be automated to eliminate taxpayer interaction and move work along will be automated. The result is a tax system that gives short shrift to the legitimate needs of taxpayers and their specific circumstances.

A tendency toward dehumanization arises in any large bureaucracy and requires constant monitoring and action to keep it in check so the organization retains its human touch. In the tax world, the greatest tools we have to guard against dehumanization are the principles enunciated in a Taxpayer Bill of Rights (TBOR).⁶ It may be tempting to dismiss a TBOR as some sort of gimmick, but a TBOR is no more a marketing device than is our constitutional Bill of Rights. In a 2012 survey commissioned by my office, only 46 percent of U.S. taxpayers said they believed they have rights before the IRS, and only 11 percent said they knew what those rights were.⁷ While Congress has enacted three pieces of legislation called TBORs, each containing specific rights and remedies, these acts are not statements of broad, overarching principles similar to our constitutional Bill of Rights. How will taxpayers (including IRS employees) avail themselves of their statutory rights if they don't know they have rights or what their rights are?⁸

For this reason, I have repeatedly recommended that Congress enact a Taxpayer Bill of Rights that takes the dozens of existing taxpayer rights embedded in the Internal Revenue Code and groups them into ten broad categories, modeled on the U.S. Constitution's Bill of Rights. These "rights," in substance, would be labels designed to make existing rights clearer and more accessible to taxpayers and IRS employees alike.

The 10 categories of "rights" I have recommended are as follows:

1. The right to be informed.
2. The right to be assisted.
3. The right to be heard.
4. The right to pay no more than the correct amount of tax.
5. The right of appeal.
6. The right to certainty.
7. The right to privacy.
8. The right to confidentiality.
9. The right to representation.

6 For a detailed discussion of my legislative recommendation for a taxpayer bill of rights, see National Taxpayer Advocate 2011 Annual Report to Congress (Legislative Recommendation: *Enact the Recommendations of the National Taxpayer Advocate to Protect Taxpayer Rights*) 493-518; and National Taxpayer Advocate 2007 Annual Report to Congress (Legislative Recommendation: *Taxpayer Bill of Rights and De Minimis "Apology" Payments*) 478-489. See also National Taxpayer Advocate Blog, *Why We Need a Taxpayer Bill of Rights* (Feb. 15, 2012), at <http://www.taxpayeradvocate.irs.gov/Blog/why-we-need-a-taxpayer-bill-of-rights>.

7 Forrester Research, Inc., *The TAS Omnibus Analysis*, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012, 19-20 (Sept. 17, 2012).

8 See Area of Focus: *TAS Works to Ensure Taxpayers Know Their Rights and Obligations*, vol. 1, *infra*.

10. The right to a fair and just tax system.

A TBOR would act simultaneously as an organizing principle for tax administrators, an educational framework for IRS employees, and a consciousness-raising document for taxpayers. It would provide a significant check and balance against government overreaching. Moreover, a foundational taxpayer bill of rights would more clearly expose the gaps in our statutory or administrative construct (*i.e.*, where we lack remedies for violations of our rights).

IRS Actions and Inaction with Respect to 501(c)(4) Organizations Violated Eight Out of Ten Taxpayer Rights

As we discuss in our *Special Report* accompanying this Report to Congress, if the IRS Exempt Organizations (EO) function had operated in accordance with the TBOR I've proposed over the years, it would have had procedures in place to provide protections against the management and other failures Treasury Inspector General for Tax Administration (TIGTA) identified as harming taxpayers.

As we describe in our *Special Report*, the IRS first and foremost violated these taxpayers' *right to be informed*.⁹ The IRS did not provide adequate or timely guidance to (c)(3) or (c)(4) taxpayers about the acceptable level of political activity (and it did not adequately train or provide guidance to its employees so they could assist these taxpayers), nor did the IRS make public its instructions to staff, its checklists, and its guidance memoranda as the Freedom of Information Act (FOIA) and e-FOIA require. Moreover, the IRS did not explain to taxpayers why their applications were delayed.

The IRS did not handle these applications with any semblance of timeliness – in fact, TIGTA reports there was a period of 13 months in which no action at all was taken on any of the impacted cases while employees in the IRS's EO Division waited for additional guidance. When taxpayers (and TAS) raised objections, their concerns were met with stock, template responses, and during the periods of delay, taxpayers were not told what additional information they should be gathering to dislodge their cases. Thus, the IRS violated the taxpayers' right to be assisted¹⁰ and right to be heard.¹¹

As we note in our *Special Report*, IRC § 501(c)(4) taxpayers do not have the same right to judicial review as § 501(c)(3) taxpayers, who may petition the United States Tax Court for a declaratory judgment where the IRS has not ruled within 270 days or has issued a denial of

-
- 9 Taxpayers have the right to know what is expected of them in terms of complying with the tax law. Taxpayers also have the right to have access to IRS procedures, policies, guidance, and other instructions to staff to the extent permitted by law. They have the right to a clear explanation of the law and IRS procedures, and they have the right to be informed of the results of, and reasons for, IRS decisions about their tax matters.
- 10 Taxpayers have the right to receive prompt, courteous, and professional assistance about tax obligations in the manner in which they are best able to understand it, and to be provided a method to lodge grievances when service is inadequate. They have the right to expect that the tax system will attempt to keep taxpayer compliance costs to a minimum, and that assistance will be available in a timely and accessible manner and without unreasonable delays.
- 11 Taxpayers have the right to raise their objections and provide additional documentation or an explanation in response to actions by the IRS, which shall consider those objections and explanations promptly and impartially. The IRS shall provide taxpayers with an explanation of why their objections or explanations are not sufficient and what is required to better document their concerns, where appropriate.

tax-exempt status.¹² This fundamental right to an appeal¹³ not only would provide the taxpayer with meaningful recourse and impartial oversight of IRS decisions, but it also would help develop case law and additional guidance in a complex area of law. Instead, taxpayers' applications languished for months and even years, violating their right to certainty.¹⁴

These taxpayers' *right to privacy*¹⁵ was violated when the IRS burdened them with unnecessary questions, including document or other requests where the IRS itself could just as easily have secured the information (*e.g.*, from websites) and provided that information to the taxpayer for explanation if it raised concerns. The *right to confidentiality*¹⁶ was violated by the request for donor information that would otherwise be non-public were it provided in the annual Form 990 filing. And finally, *the right to a fair and just tax system*¹⁷ was demonstrably violated by EO's failure to design the application process so that it obtained more detailed and consistent information about political activities in an impartial manner from all applicants engaging in that activity, via a better-designed application form. This failure gave rise to the appearance of partisan action by the IRS. This right was also violated by EO's comprehensive failure to refer these cases to the Taxpayer Advocate Service, all of which appeared to qualify for our assistance, thereby undermining an important "early warning system" and circumventing the designated guardian of taxpayer rights in the IRS.¹⁸

If the IRS had conducted the above analysis on each and every one of its compliance, enforcement, and taxpayer service initiatives, we would not be facing the crisis we are today. Not only would programs and initiatives be better designed in conformity with fundamental tax administration principles, but this analysis would force the IRS to articulate what level of funding and resources it needs to administer the tax system so as to avoid violations of taxpayer rights. Such an analysis would put a spotlight on the serious consequences of the IRS's declining budget.

12 IRC § 7428.

13 Administrative and judicial appeals are crucial to the actual and perceived fairness of the tax system from the taxpayer perspective. Taxpayers have the right to be advised of and obtain a prompt administrative or judicial appeal that provides an impartial review of all compliance actions or administrative determinations (unless expressly barred by statute) and an explanation of the rationale for the decision.

14 Taxpayers have the right to know the tax implications of their actions and the date and circumstances under which certain actions are final.

15 Taxpayers have the right to expect that any IRS inquiry or enforcement action will involve as little intrusion into their lives as possible, will be limited to information relevant to the matter at hand, and will respect all due process protections, including search and seizure protections and the provision of a collection due process hearing, where provided by law.

16 Taxpayers have the right to expect that any information provided to the IRS will not be used or disclosed by the IRS unless authorized by the taxpayer or other provision of law.

17 Taxpayers have the right to expect that the tax system will take into consideration, impartially and humanely, the specific facts and circumstances that might affect their underlying liability, ability to pay, or ability to provide information timely. Taxpayers have the right to have access to the Office of the Taxpayer Advocate for assistance. They also have the right to compensation or damages where the IRS has excessively erred, delayed, or taken unreasonable positions.

18 There are two additional taxpayer rights that are not directly implicated in the EO matter: *the right to pay the correct amount of tax due* and *the right to representation*.

Our Report Identifies Areas of Critical Risk for Taxpayers and the IRS

This year, as I've mentioned, we have taken the unusual step of issuing a supplement to the National Taxpayer Advocate's Objectives Report to Congress. In the *National Taxpayer Advocate Special Report to Congress: Political Activity and the Rights of Applicants for Tax-Exempt Status*, we discuss the significant challenges the IRS faces when determining whether political activity by EOs is at permissible levels. We suggest a framework for making these determinations that incorporates appropriate checks and balances. We also offer our analysis of some of the root causes of the problems experienced by the taxpayers identified in the TIGTA report and discuss TAS's efforts on behalf of taxpayers who sought our assistance. Based on this analysis, we make administrative recommendations that we believe will improve IRS management of its inventory and ensure that taxpayers experiencing undue burden and delays, or economic harm, are properly referred to TAS for help. We also have identified improvements we plan to make to TAS's own training and procedures so our employees are better able to advocate on behalf of these taxpayers.

A brief perusal of the Areas of Focus and Filing Season discussion in Volume 1 of this report shows that the IRS is struggling and thereby unduly burdening taxpayers in areas of taxpayer administration as diverse as the following:

- Making whole the victims of tax return preparer fraud;¹⁹
- Conducting adequate oversight of the tax return preparer industry;²⁰
- Providing effective, timely, and taxpayer-centric relief to victims of identity theft;²¹
- Utilizing effective and timely collection alternatives to minimize taxpayer burden while reducing the number and dollar amount of balance-due accounts;²²
- Conducting education and outreach to taxpayers about their responsibilities under the Affordable Care Act;²³
- Resolving erroneous revocations of the tax-exempt status of small § 501(c)(3) organizations and failing to provide a pre-revocation administrative appeal;²⁴
- Establishing confusing and draconian "settlement initiatives" for the millions of taxpayers who have legitimate reasons for overseas bank and financial accounts and whose failure to file reports was merely negligent ;²⁵
- Addressing the needs of international taxpayers;²⁶

19 See *The IRS Harms Taxpayers by Refusing to Issue Refunds to Some Victims of Return Preparer Fraud*, vol. 1, *infra*.

20 See *The Current Limited Oversight of Return Preparers Makes Taxpayers Vulnerable to Unscrupulous or Incompetent Preparers*, vol. 1, *infra*.

21 See *As the IRS Adopts a Specialized Approach to Identity Theft Victim Assistance, Concerns About Complete and Timely Account Resolution Remain*, vol. 1, *infra*.

22 See *Collection Update: The IRS's Tepid Approach to Implementing Recent Changes in Collection Policies Has Limited Taxpayer Access to Important Collection Options*, vol. 1, *infra*.

23 See *TAS Prepares for Implementation of Health Care Provisions*, vol. 1, *infra*.

24 See *The IRS has Revoked the Exempt Status of Thousands of Organizations in Error, Causing Significant Harm to Taxpayers*, vol. 1 *infra*.

25 See *IRS Offshore Voluntary Disclosure Programs Continue to Burden "Benign Actors" and Damage IRS Credibility*, vol. 1, *infra*.

26 See *International Taxpayer Service Initiatives Continue but Need a More Formal Structure*, vol. 1, *infra*.

- Failing to provide adequate service and causing real harm to applicants for Individual Taxpayer Identification Numbers (ITINs) who must relinquish their original identity documents for months at a time (think about doing that yourself and see how your throat constricts in this post-9/11 world!);²⁷ and
- Substantially degrading the IRS Tax Forums as a means to communicate with a large number of tax practitioners, especially currently unregulated ones.²⁸

Two of the above Areas of Focus deserve specific mention here, because of the severity of taxpayer rights violations involved.

Erroneous Revocations of Tax-Exempt Status Burden Taxpayers, Create Re-work for the IRS, and Violate Taxpayer Rights

In Volume 1 of this report, we highlight an issue involving exempt organizations that has received scant public attention. The IRS's implementation of the statutory requirement for automatic revocation of small exempt organizations that have not filed an e-postcard return for three consecutive years has been understaffed, inflexible, and taxpayer adverse²⁹ Think Little Leagues and PTAs. Despite our repeated discussions with past EO leadership and our recommendations in past Annual Reports to Congress, the IRS has failed to provide these taxpayers with even minimal due process protections such as administrative review of proposed revocations, thereby violating the taxpayers' *right to an administrative appeal*. The IRS has declined to act upon our recommendation that it create a separate, simpler Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, for use by these small organizations so we can quickly reinstate their exempt status and they can continue to serve the public good. Moreover, the IRS has ignored our repeated warnings that it was seriously understaffed to handle the influx of EO applications.³⁰ The IRS has erroneously revoked the exempt status of thousands of EOs and has a significant backlog of IRC § 501(c)(3) applications, burdening both new and revoked EOs alike. This state of affairs violates taxpayers' rights to be assisted, to certainty, and to a fair and just tax system.

IRS's Continuing Failure to Provide Relief to Victims of Return Preparer Fraud Violates Fundamental Concepts of Fairness and Due Process

In my 2012 Annual Report to Congress, I identified as a most serious problem for taxpayers the IRS's failure to provide timely relief to taxpayers who are defrauded by their tax return preparers. This situation arises when a preparer alters the taxpayer's return, without the taxpayer's knowledge, by either inflating the taxpayer's refund or redirecting that refund to

27 See *IRS ITIN Policy Changes Make Return Filing Difficult and Frustrating*, vol. 1, *infra*.

28 See *Cuts to IRS Tax Forums Mean Lost Opportunities*, vol. 1, *infra*.

29 Pension Protection Act of 2006, Pub. L. No. 109-280 § 1223, 120 Stat. 780, 1090 (Aug. 17, 2006).

30 In its response to our 2007 Most Serious Problem, in which we noted that understaffing plays a major role in 501(c)(3) exemption application processing delays, the IRS formally responded, "The IRS sees no evidence on which the National Taxpayer Advocate could conclude that the backlog will swell again once we have eliminated it." We note that the IRS never eliminated its backlog. See National Taxpayer Advocate 2007 Annual Report to Congress 210, 217 (IRS Response, Most Serious Problem: *Determination Letter Process*).

an account controlled by the preparer, or both. IRS Chief Counsel has opined since 2003 that the IRS has the authority to issue the taxpayer his or her correct refund, yet as of today, the IRS has not established procedures for making these taxpayers whole. Instead, it has directed its employees to put these cases on hold indefinitely until someone, somewhere, makes a policy call.

In fiscal year (FY) 2012, TAS received 439 cases involving this issue and for FY 2013 (through May 31) we have received 260 cases. During the first seven months of FY 2013, TAS has issued 77 Taxpayer Assistance Orders (TAOs) concerning this issue, compared with 58 for the entire 2012 fiscal year. I personally have issued 21 TAOs to the former Acting Commissioner of Internal Revenue or the Commissioner of the IRS's Wage & Investment Division, and I have already issued four to the Principal Deputy Commissioner.³¹ More than 40 TAOs have been appealed by the Operating Divisions, and I will soon elevate them to the Principal Deputy Commissioner as well.

The IRS delay and failure to act with any degree of urgency with respect to these taxpayers is egregious. The average refund sought in the 21 cases I elevated to the former Acting Commissioner or the Commissioner of the Wage & Investment Division is \$2,901, and the average age of these cases is 540 days. These taxpayers are generally low income and do not have the wherewithal to raise their concerns to Members of Congress. Yet the harm to them is at least as great as that visited upon the 501(c)(4) organizations because some of these low income taxpayers need their refunds to pay for basic necessities. The IRS's inaction violates these taxpayers' *rights to be assisted, to be heard, to pay the correct amount of tax due, and, most importantly, to a fair and just tax system*. There is no justification and no excuse for this callous treatment of taxpayers. Immediately prior to this report going to press, I briefed the Principal Deputy Commissioner about this issue, and I look forward to working with him to bring resolution and relief these taxpayers as soon as possible.

Insufficient IRS funding has led to restrictive training policies that leave IRS employees inadequately trained and unwilling or unable to identify and address both routine and novel taxpayer problems

In our 2011 and 2012 Annual Reports to Congress, we identified the inadequate funding of the IRS as the number 1 and number 3 most serious problems of taxpayers, respectively.³² In my recent Woodworth lecture, I laid out the consequences of this inadequate funding combined with inadequate education about and protection of taxpayer rights. If a tax agency both collects more than 90 percent of federal revenues – \$2.52 trillion in FY 2012 – and administers the second largest federal antipoverty program (the Earned Income Tax Credit)

31 IRC § 7811. TAS can issue a Taxpayer Assistance Order (TAO) to order the IRS to take certain actions, cease certain actions, or refrain from taking certain actions (e.g., to release a levy). TAS may also issue a TAO to order the IRS to expedite consideration of a taxpayer's case, reconsider its determination in a case, or review the case at a higher level. Once TAS issues a TAO, the IRS can comply with the action ordered or appeal the issue for resolution at a higher level.

32 National Taxpayer Advocate 2011 Annual Report to Congress 3 (Most Serious Problem: *The IRS Is Not Adequately Funded to Serve Taxpayers and Collect Taxes*); National Taxpayer Advocate 2012 Annual Report to Congress 34 (Most Serious Problem: *The IRS Is Significantly Underfunded to Serve Taxpayers and Collect Tax*).

as well as retirement, education, and health care policies in addition to all sorts of business incentives, and then there is an eight percent budget cut over three years, including an 83 percent training budget decrease – well, to put it mildly, bad things will happen to taxpayers. The IRS will cut corners, eliminate protections it doesn't understand and deems unnecessary, make decisions in ignorance of the law, and generally not spend the time necessary to understand specific taxpayer concerns until things reach a crisis level.

The point about education and training is particularly important in light of the recent TIGTA audit, highlighting frivolous, wasteful, and even improper activities by one IRS function.³³ I fear this report will be used to justify what I view as dangerous cuts to the IRS training and training-related travel budgets.

In 2010, as we did in each prior year since 2003, the Taxpayer Advocate Service conducted an all-employee Technical Symposium. I proposed this approach to training because I believe there are significant, practical benefits to delivering certain training and education in a face-to-face setting so TAS employees can learn from their peers in other offices and so that all employees can hear the same message and have the opportunity to question their leadership in person. TAS developed a curriculum designed to build general expertise in all areas of eight employee tracks as well as specific expertise in certain areas. We designed, developed, and delivered 79 courses (219 sessions) in eight occupational tracks – including case and intake advocates, analysts, technical advisors, managers, and support staff – using TAS employees of all grade levels as subject matter experts and instructors. In addition to some larger sessions, each employee followed a curriculum that included four mandatory courses within his or her job track, four elective courses within that job track, and four true electives, enabling employees to stretch and pursue and develop their professional interests and careers. I personally taught several technical courses, conducted about ten town hall meetings, and met almost every employee who attended. In 2010, we negotiated a below-per diem hotel rate, and by being in Philadelphia, employees in IRS offices on the Amtrak line were able to return home on Thursday night, thereby saving taxpayers the cost of additional hotel nights.

The per capita cost for this training was \$1,470. It was an effective and efficient way to train TAS employees, gain a shared vision for the organization, and learn and share ideas with co-workers from other regions and offices. It enabled me and the rest of the TAS executive leadership to observe where our employees misunderstood or resisted policies and practices, and to identify where they needed additional training or clearer explanations of our decisions. We learned which procedures required revision to relieve employee or taxpayer burden.

I would hold this Technical Symposium again in a heartbeat if funding were available.

33 Treasury Inspector General for Tax Administration (TIGTA Ref. No. 2013-10-037, *Review of the August 2010 Small Business/Self-Employed Division's Conference in Anaheim, California* (May 13, 2013)).

Sadly, we are moving in the opposite direction. Today, as the executive over a 1,900 person organization, I cannot approve training or training-related travel in an amount over \$2,999.³⁴ The Commissioner cannot approve travel over \$24,999. Anything above that amount must be approved by the Department of the Treasury. In my own organization, these procedures have resulted in newly hired case advocates not receiving necessary and required training for over 18 months, and we have just learned that it will be delayed yet again. Because TAS deems it necessary for this training to be delivered in a face-to-face environment in order to foster animated discussion, role-playing, problem-solving, and use of the case-study technique, I must first convince an IRS “board” of executives that TAS’s proposed face-to-face training is necessary (substituting their judgment for mine, the head of office). If approved, that request next must be reviewed by the Deputy Commissioner’s office and then, if the amount is over \$24,999, by the Deputy Secretary’s office. Meanwhile, the impacted employees are unable to work certain categories of cases because they have not had the requisite training, and other TAS employees must pick up the slack with respect to these cases. And of course, taxpayers are harmed because TAS employees do not have the training necessary to do their job. More importantly, if the IRS is unable to train and educate its employees properly, especially in methods of problem solving, issue identification, interviewing and communication techniques, and negotiation – all areas that are done best in a face-to-face learning environment – we will harm taxpayers and bring on the next crisis in U.S. tax administration. The last thing a financially struggling taxpayer should have to face is an under-trained IRS collection apparatus.

Do we really need or want to go down that road? Of course not. So here is my three-step recommendation for getting the IRS on the right track:

- First, we must enact an enforceable Taxpayer Bill of Rights that establishes the core principles of U.S. tax administration, and we must train our employees to analyze their actions (and inactions) so that IRS initiatives conform with these principles.
- Second, we must fund the IRS sufficiently so it can administer the tax system in accordance with those core principles of tax administration even as it discharges its dual mission of revenue collection and benefits administration.
- Third, we must restore training and training-related travel budgets to levels that ensure IRS employees have the education and professional skills they need to administer our complex tax system and do so in a manner that respects taxpayers rights.

³⁴ See Interim Guidance Memorandum, Control No. CFO-01-1212-01 (Dec. 27, 2012) (issued pursuant to Treasury Directive 12-70 (Nov. 28, 2012), at <http://www.treasury.gov/about/role-of-treasury/orders-directives/Pages/td12-70.aspx>). The Deputy Commissioner herself can only approve training and travel up to \$24,999. Any training or travel over that threshold must be sent to the Treasury Department for approval.

I respectfully submit this report for your consideration and action, and I stand ready to assist you in any way that I can.

Sincerely,

A handwritten signature in dark blue ink, appearing to read "Nina E. Olson", with a long horizontal flourish extending to the right.

Nina E. Olson
National Taxpayer Advocate
25 June 2013