

Top 25 Case Advocacy Issues in Fiscal Year 2020 by Taxpayer Advocate Management Information System Receipts

Rank	Issue Code	Description	FY 2020 Case Receipts
1	045	Pre-Refund Wage Verification Hold	68,499
2	315	Unpostable and Reject	15,784
3	63x - 640	Earned Income Tax Credit (EITC)	12,176
4	310	Processing Original Return	8,509
5	920	Health Insurance Premium Tax Credit for Individuals Under IRC § 36B	8,287
6	090	Other Refund Inquiries and Issues	8,187
7	330	Processing Amended Return	7,676
8	318	Taxpayer Protection Program Unpostables	7,098
9	425	Identity Theft	5,900
10	340	Injured Spouse Claim	3,668
11	040	Returned and Stopped Refunds	3,450
12	610	Open Audit, Not EITC	3,450
13	71x	Levies	3,007
14	065	Refund Hold (Delinquent Return Refund Hold Program)	2,766
15	75x	Installment Agreements	2,618
16	060	IRS Offset	2,516
17	620	Reconsideration of Audits and Substitute for Return Under IRC § 6020(b)	2,381
18	670	Closed Automated Underreporter	2,306
19	010	Lost and Stolen Refunds	2,023
20	520	Failure to File (FTF) Penalty and Failure to Pay (FTP) Penalty	1,990
21	72x	Liens	1,954
22	790	Other Collection Issues	1,880
23	151	Transcript Requests	1,723
24	210	Missing and Incorrect Payments	1,720
25	390	Other Document Processing Issues	1,664
Total Top 25 Receipts			181,232
Total TAS Receipts			206,772