

Evolution of the Office of the 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) 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, TBOR 1 directed the Ombudsman and the Assistant Commissioner (Taxpayer Services) to jointly provide an Annual Report to Congress (ARC) 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. 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, 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 that may be appropriate to mitigate such problems.⁶

Congress did not provide the Taxpayer Advocate with direct line authority over the existing regional and local Problem Resolution Officers (PROs) who handled cases under the Problem Resolution Program, 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 issued directly and independently by the Taxpayer Advocate to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.⁸ The first report, the Objectives Report to Congress, is to contain the objectives of the Office 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 Office of the Taxpayer Advocate during the fiscal year ending during that calendar year. Section 7803(c)(2)(B)(ii) of the IRC, as amended by the Taxpayer First Act (TFA), requires the National Taxpayer Advocate to submit this report each year and to include in it, among other things, a description of the ten most serious problems encountered by taxpayers as well as administrative and legislative recommendations to mitigate those problems. The report must:

- Identify the initiatives the Office of the Taxpayer Advocate has taken on improving taxpayer services and IRS responsiveness;
- Contain recommendations received from individuals with the authority to issue a TAO;
- Contain a summary of the ten most serious problems⁹ encountered by taxpayers, including a description of the nature of such problems;
- Contain an inventory of initiatives and recommendations for which action has been taken and the result of such action;
- Contain an inventory of initiatives and recommendations for which action remains to be completed and the period of time these items have been in the inventory;
- Contain an inventory of initiatives and recommendations for which there has been no action, an explanation for the lack of action, and the responsible official;
- Identify any TAO or Taxpayer Advocate Directive (TAD)¹⁰ that was not honored by the IRS in a timely manner;
- Contain recommendations for legislative or administrative action that will resolve taxpayer problems;
- Identify areas of the tax law that impose significant compliance burdens on taxpayers or the IRS, including specific recommendations for remedy;
- Identify the ten most litigated issues for each category of taxpayers, including recommendations for mitigating such disputes;
- With respect to any statistical information included in such report, include a statement of whether such statistical information was reviewed or provided by the Secretary under IRC § 6108(d) and, if so, whether the Secretary determined such information to be statistically valid and based on sound statistical methodology; and
- Include other such information as the National 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. While both reports are to include statistical information, the TFA created a requirement whereby the National Taxpayer Advocate must coordinate research with the office of the Treasury Inspector General for Tax Administration (TIGTA). The National Taxpayer Advocate is now precluded from reporting statistical information that is included in a TIGTA report.¹¹

Both the Annual Report to Congress and the Objectives Report are not subject to review by the IRS, Department of Treasury, or Office of Management and Budget, giving TAS a unique opportunity to directly provide information to Congress. “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.”¹²

Finally, TBOR 2 amended IRC § 7811, expanding 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.”¹³ 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 National 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 National Taxpayer Advocate with his or her reasons for such action.¹⁴

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.¹⁵

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).¹⁶

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.¹⁷ As required by IRC § 7803(c)(4)(A)(iii), 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.”¹⁸

Congress also granted the LTAs discretion to not disclose to the IRS the fact that the taxpayer contacted the Office of the Taxpayer Advocate, or any information provided by the taxpayer to that office.¹⁹ RRA 98 also expanded the definition of “significant hardship” in IRC § 7811 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.²⁰

The Committee Reports make clear that this list is a non-exclusive list of what constitutes a significant hardship.²¹

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 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.²²

The National Taxpayer Advocate advocated for many years that the IRS establish a TBOR. In June 2014, the IRS finally adopted the TBOR – a set of ten fundamental rights that taxpayers should be aware of when dealing with the IRS.²³ 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 tax system*.²⁴

The passing of the TFA in July 2019 codified the timeframes surrounding issuance of TADs. Now, the IRS must respond to a TAD no later than 90 days after its issuance.²⁵ If the IRS decides to modify or rescind the TAD, the National Taxpayer Advocate may appeal that decision to the Commissioner of the IRS within 90 days. The Commissioner then has 90 days to either ensure compliance with the TAD or provide reasons to the National Taxpayer Advocate for the modification or rescission of the TAD. Additionally, the National Taxpayer Advocate must report on any TADs that were not honored in a timely manner in the activities report.²⁶

Endnotes

- 1 Pub. L. No. 100-647, Title VI, § 6230, 102 Stat. 3342, 3733 (Nov. 10, 1988).
- 2 *Id.*
- 3 Pub. L. No. 100-647, Title VI, § 6230, 102 Stat. 3373 (Nov. 10, 1988).
- 4 Pub. L. No. 104-168, § 101, 110 Stat. 1452, 1453-56 (July 30, 1996).
- 5 J. Comm. on Tax'n, *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).
- 7 J. Comm. on Tax'n, *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 As originally enacted, TBOR 2 required a summary of at least 20 of the most serious problems. In July 2019, the TFA reduced the required number of most serious problems to ten. See Pub. L. No. 116-25, § 1301(b)(1), 133 Stat. 981, 992 (July 1, 2019).
- 10 A TAD mandates that functional areas make certain administrative or procedural changes to improve a process or grant relief to groups of taxpayers (or all taxpayers). TADs are used to protect the rights of taxpayers, prevent undue burden, ensure equitable treatment, or provide an essential service to taxpayers. Internal Revenue Manual 13.2.1.6.3, Taxpayer Advocate Directives (Sept. 29, 2020).
- 11 IRC § 7803(c)(2)(B)(iv).
- 12 J. Comm. on Tax'n, *General Explanation of Tax Legislation Enacted in the 104th Congress*, JCS-12-96, 21 (Dec. 18, 1996).
- 13 *Id.*
- 14 Pub. L. No. 104-168, § 102(b), 110 Stat. 1452, 1456 (July 30, 1996).
- 15 Report of the National Commission on Restructuring the Internal Revenue Service, *A Vision for a New IRS* 48 (June 25, 1997).
- 16 Pub. L. No. 105-206, § 1102(a), 112 Stat. 685, 699 (July 22, 1998).
- 17 Pub. L. No. 105-206, § 1102(a), 112 Stat. 701 (July 22, 1998).
- 18 IRC § 7803(c)(4)(A)(iii).
- 19 IRC § 7803(c)(4)(A)(iv).
- 20 IRC § 7811(a)(2).
- 21 See, e.g., H.R. REP. No. 105-599, at 215 (1998) (Conf. Rep.).
- 22 Treas. Reg. § 301.7811-1(a)(4)(ii); 76 Fed. Reg. 18,059, 18,060-61 (Apr. 1, 2011).
- 23 See IRS, IR-2014-72, IRS Adopts "Taxpayer Bill of Rights;" 10 Provisions to be Highlighted on IRS.gov, in Publication 1 (June 10, 2014), <https://www.irs.gov/newsroom/irs-adopts-taxpayer-bill-of-rights-10-provisions-to-be-highlighted-on-irsgov-in-publication-1>.
- 24 See Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, Division Q, § 401, 129 Stat. 2242, 3117 (Dec. 18, 2015).
- 25 IRC § 7803(c)(5)(A).
- 26 IRC § 7803(c)(2)(B)(viii).

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 is currently assisting taxpayers with unprocessed tax year 2020 or earlier income tax returns filed by paper before June 1, 2021, that the IRS has not yet entered into its systems. However, TAS will assist taxpayers who filed their return electronically where the return has been delayed in processing and TAS case acceptance criteria is met.²

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.³

- 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.⁴

- 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.⁵

- 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.⁶

- CRITERIA 9** The National Taxpayer Advocate determines compelling public policy warrants assistance to an individual or group of taxpayers.

¹ IRC § 7803(c)(2)(A)(i).

² TAS changed its case acceptance criteria to generally stop accepting certain issues. See Internal Revenue Manual (IRM) 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria (Sept. 21, 2021), temporarily amended by Interim Guidance Memorandum (IGM) TAS-13-0522-0007, Interim Guidance on Changes to TAS Case Acceptance Criteria (May 13, 2022; expires Oct. 15, 2022), and IGM TAS-13-0521-0006, Interim Guidance on Exceptions to TAS Case Acceptance Criteria for Taxpayer Issues Related to Unemployment Compensation Received in Taxable Year 2020 (May 4, 2021; expires May 3, 2023).

³ See IRM 13.1.7.3.1, TAS Case Criteria 1-4, Economic Burden (Sept. 21, 2021).

⁴ TAS changed its case acceptance criteria to generally stop accepting certain systemic burden issues. See IRM 13.1.7.3.2, TAS Case Criteria 5-7, Systemic Burden (Sept. 21, 2021) and IRM 13.1.7.4 (Sept. 21, 2021).

⁵ See IRM 13.1.7.3.3, TAS Case Criteria 8, Best Interest of the Taxpayer (Sept. 21, 2021).

⁶ See IGM TAS-13-0522-0008, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy (May 16, 2022).

List of Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. LITCs can represent taxpayers in Tax Court as well as with the IRS. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. LITCs provide services for free or a small fee. LITCs receive IRS grants but work independently to assist and advocate for taxpayers.

Low-income taxpayers who need help in resolving tax disputes with the IRS and cannot afford representation may qualify for free or low-cost assistance from an LITC. Using poverty guidelines published annually by the Department of Health and Human Services, each LITC decides if an individual meets the income eligibility guidelines and other criteria before it agrees to representation. Eligible taxpayers must generally have income that does not exceed 250 percent of the poverty guidelines. Figure 1 shows the income ceilings for 2022.

FIGURE 1, LITC Income Guidelines (250 percent of the Federal Poverty Guidelines)

Size of Family Unit	48 Contiguous States, Puerto Rico, and D.C.	Alaska	Hawaii
1	\$33,975	\$42,475	\$39,075
2	\$45,775	\$57,225	\$52,650
3	\$57,575	\$71,975	\$66,225
4	\$69,375	\$86,725	\$79,800
5	\$81,175	\$101,475	\$93,375
6	\$92,975	\$116,225	\$106,950
7	\$104,775	\$130,975	\$120,525
8	\$116,575	\$143,725	\$134,100
For each additional person, add	\$11,800	\$14,750	\$13,575

Figure 2 shows LITCs receiving federal funding for the 2022 calendar year that are operated by nonprofit organizations or academic institutions. Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers are completely independent of the IRS.

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 <https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>.

FIGURE 2, 2022 LITCs and Contact Information

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	All languages through interpreter services
AL	Montgomery	Legal Services Alabama LITC	334-832-4570 334-223-0232	Spanish and other languages through interpreter services
AR	Little Rock	UA Little Rock Bowen School of Law LITC	501-916-5492	Spanish
	Springdale	Legal Aid of Arkansas LITC	800-967-9224 870-972-9224	Spanish and Marshallese
AZ	Phoenix	Community Legal Services LITC	800-852-9075 602-258-3434	Spanish and other languages through interpreter services
	Tucson	Southern Arizona Tax Clinic	520-622-2801	Spanish and other languages through interpreter services
CA	Los Angeles	Bet Tzedek Legal Services Tax Clinic	323-939-0506	Spanish, Russian, and other languages through interpreter services
	Los Angeles	KYCC Low Income Taxpayer Clinic	213-365-7400	Spanish and Korean
	Los Angeles	Pepperdine LITC	213-673-4831	Spanish
	Los Angeles	Bookstein Low Income Taxpayer Clinic	818-677-3688	Spanish, Armenian, and Korean
	Mountain View	Elevate Community Center LITC	408-357-9538	Spanish, Chinese, Vietnamese, and Mandarin
	Orange	Chapman University Tax Law Clinic	877-242-7529 714-628-2535	Spanish and Vietnamese
	Riverside	Inland Counties Legal Services LITC	888-245-4257 951-368-2555	Spanish and other languages through interpreter services
	San Diego	Legal Aid Society of San Diego LITC	877-534-2524	Spanish, Vietnamese, Tagalog, Arabic, Farsi, and Somali
	San Diego	University of San Diego LITC	619-260-7470	Spanish and other languages through interpreter services
	San Francisco	Chinese Newcomers Service Center	415-421-2111	Chinese, Cantonese, Mandarin, Vietnamese, and Toisanese
	San Francisco	Justice and Diversity Center of the Bar Association of San Francisco	415-982-1600	Spanish
	San Francisco	UC Hastings Low-Income Taxpayer Clinic	415-703-8287	Spanish
	San Luis Obispo	Cal Poly Low Income Taxpayer Clinic	877-318-6772 805-756-2951	Spanish and other languages through interpreter services
Santa Ana	Public Law Center	714-541-1010	Spanish, Vietnamese, Tagalog, Chinese, Arabic, Farsi, and Mandarin	

Appendix 3: List of Low Income Taxpayer Clinics

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
CO	Denver	Colorado Legal Services LITC	844-440-4848 303-837-1313	Spanish and other languages through interpreter services
	Denver	Denver Asset Building Coalition LITC	303-388-7030	Spanish and other languages through interpreter services
	Denver	University of Denver LITC	303-871-6331	Spanish
CT	Hamden	Quinnipiac University School of Law LITC	203-582-3238	Spanish and other languages through interpreter services
	Hartford	UConn Law School Tax Clinic	860-570-5165	Spanish, Mandarin, Chinese, French and other languages through interpreter services
DC	Washington	The Catholic University of America LITC	202-319-6788	Spanish and other languages through interpreter services
	Washington	American University Washington College of Law, Janet R. Spragens Tax Clinic	202-274-4144	All languages through interpreter services
DE	Georgetown	DCRAC LITC	877-825-0750 302-690-5000	Spanish and Hindi
FL	Ft. Myers	Florida Rural Legal Services Low Income Taxpayer Clinic	888-582-3410 863-688-7376	All languages though interpreter services
	Gainesville	University of Florida Levin College of Law Legal Clinics	352-273-0800	Spanish
	Miami	Legal Services of Greater Miami Community Tax Clinic	866-686-2760 305-576-0080	Spanish, Haitian, and Creole
	Plant City	Bay Area Legal Services Inc. LITC	813-752-1335	Spanish and Creole
	Plantation	Legal Aid Services of Broward and Collier Counties	954-736-2477	Spanish and Creole
	St. Petersburg	Gulfcoast Legal Services LITC	727-821-0726	Spanish, French, and other languages through interpreter services
	Tallahassee	Legal Services of North Florida	850-385-9007	Spanish, Chinese, French, and other languages through interpreter services
	West Palm Beach	Legal Aid Society of Palm Beach County LITC	800-403-9353 561-655-8944	Spanish, Haitian, and Creole
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
	Lawrenceville	North Georgia Low Income Taxpayer Clinic	888-267-6891 678-646-5661	Spanish
HI	Honolulu	Hawaii Low Income Taxpayer Clinic	800-677-1159	All languages through interpreter services

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IA	Des Moines	Iowa Legal Aid LITC	800-532-1275 515-243-2151	Spanish and other languages through interpreter services
ID	Twin Falls	La Posada Tax Clinic	208-735-1189	Spanish
IL	Chicago	Ladder Up Tax Clinic	312-630-0242	Spanish and Polish
	Chicago	Legal Aid Chicago LITC	312-341-1070	All languages through interpreter services
	Chicago	Loyola Federal Income Tax Clinic	312-915-7176	All languages through interpreter services
	Wheaton	Prairie State Legal Services LITC	855-829-7757	All languages through interpreter services
IN	Bloomington	Indiana Legal Services, Inc. LITC	800-822-4774 812-339-7668	All languages through interpreter services
	Indianapolis	Neighborhood Christian Legal Clinic	317-429-4131	Spanish, French, Arabic, Burmese, Hakha Chin, Kinyarwanda, Maya, Swahili, Chinese, Zophei, Falam, and other languages through interpreter services
KS	Kansas City	Kansas Legal Services, Inc. LITC	800-723-6953 913-621-0200	Spanish, French, German, Russian, Vietnamese, Polish, Croatian and other languages through interpreter services
KY	Covington	The Center for Great Neighborhoods LITC	859-547-5542	Spanish
	Louisville	Legal Aid Society Low Income Taxpayer Clinic	800-292-1862 502-584-1254	All languages through interpreter services
	Richmond	AppalRed Low Income Taxpayer Clinic	800-477-1394 859-624-1394	Spanish and other languages through interpreter services
LA	New Orleans	Southeast Louisiana Legal Services LITC	877-521-6242 504-529-1000	Spanish, Vietnamese, and other languages through interpreter services
MA	Boston	AACA LITC	617-426-9492	Chinese and Vietnamese
	Boston	Greater Boston Legal Services LITC	800-323-3205 617-603-1569	All languages through interpreter services
	Jamaica Plain	Legal Services Center of Harvard Law School LITC	866-738-8081 617-522-3003	Spanish and other languages though interpreter services
	Lawrence	Northeast Legal Aid LITC	800-336-2262 978-458-1465	Spanish, Khmer, Portuguese, Bulgarian, Thai, Polish, French, Arabic, Hebrew, Italian, Luganda, Swahili, Hindi, Urdu, and other languages through interpreter services
	Springfield	Springfield Partners for Community Action LITC	844-877-7422 413-263-6500	Spanish, Vietnamese, Cantonese, Russian, and Chinese
MD	Baltimore	Maryland Volunteer Lawyers Service LITC	800-510-0050 410-547-6537	All languages through interpreter services
	Baltimore	University of Baltimore LITC	410-837-5706	All languages through interpreter services
	Baltimore	University of Maryland Carey School of Law LITC	410-706-3295	All languages through interpreter services

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ME	Bangor	Pine Tree Legal Assistance Inc. 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	866-673-0873 313-556-1920	Spanish and Arabic
	East Lansing	Alvin L. Storrs Low Income Taxpayer Clinic	517-432-6880	All languages through interpreter services
	Grand Rapids	West Michigan Low Income Taxpayer Clinic (Legal Aid of Western Michigan)	800-442-2777 616-774-0672	Spanish and other languages through interpreter services
MN	Minneapolis	Mid-Minnesota Legal Aid Tax Law Project	800-292-4150 612-332-1441	Spanish, Somali, Hmong, Arabic, Oromo, Amharic, and other languages through interpreter services
	Minneapolis	University of Minnesota LITC	612-625-5515	Somali, Spanish, Hmong, Karen, and other languages through interpreter services
MO	Kansas City	Legal Aid of Western Missouri LITC	800-990-2907 816-474-6750	Spanish and other languages through interpreter services
	Kansas City	UMKC School of Law LITC	816-235-6201	All languages through interpreter services
	St. Louis	Washington University School of Law LITC	314-935-7238	All languages through interpreter services
MS	Oxford	Mississippi Taxpayer Assistance Project	888-808-8049	All languages through interpreter services
NC	Charlotte	North Carolina Low Income Taxpayer Clinic	800-438-1254 800-247-1931 (SP) 704-376-1600	Spanish and other languages through interpreter services
NE	Lincoln	Legal Aid of Nebraska LITC	877-250-2016 402-348-1060	All languages through interpreter services
NH	Concord	603 Legal Aid Low Income Taxpayer Project	603-228-6028	All languages through interpreter services
NJ	Atlantic City	South Jersey Legal Services, Inc. LITC	800-496-4570 856-964-2010	All languages through interpreter services
	Edison	Legal Services of New Jersey Tax Legal Assistance Project	888-576-5529 732-572-9100	Spanish, Haitian-Creole, Portuguese, Hindi, and Arabic
	Jersey City	Northeast New Jersey Legal Services LITC	201-792-6363	Spanish, Korean, Hindi, Urdu, Hebrew, Arabic, Portuguese, Tagalog, and other languages through interpreter services
	Newark	Rutgers Federal Tax Law Clinic	973-353-1685	Spanish
NM	Albuquerque	New Mexico Legal Aid Low Income Taxpayer Clinic	866-416-1922 833-545-4357	All languages through interpreter services

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NY	Albany	Legal Aid Society of Northeastern New York LITC	800-462-2922 518-462-6765	All languages through interpreter services
	Bronx	Bronx Legal Services	917-661-4500	Spanish and other languages through interpreter services
	Brooklyn	Brooklyn Legal Services Corporation A LITC	718-487-2300	Spanish and other languages through interpreter services
	Brooklyn	Brooklyn Low-Income Taxpayer Clinic	917-661-4500	Spanish, Russian, American Sign Language, and 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
	Hempstead	Hofstra Law School Federal Tax Clinic	516-463-5934	Spanish and other languages through interpreter services
	Jamaica	Queens Legal Services LITC	917-661-4500	Spanish, Mandarin, Cantonese, Fuzhounese, Korean, Hindi, Bengali, Urdu, French, Creole, Croatian, Malayalam, and other languages through interpreter services
	New York	Fordham Law School	212-636-7353	Spanish and other languages through interpreter services
	New York	Mobilization for Justice	212-417-3839	Spanish, Chinese, French, Haitian, Creole, Urdu, Tagalog, Tamil, Persian, and other languages through interpreter services
	New York	The Legal Aid Society LITC	212-426-3013	Spanish and 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 Services LITC	800-998-9454	Spanish and other languages through interpreter services
	Cincinnati	Legal Aid of Greater Cincinnati LITC	800-582-2682 513-241-9400	All languages through interpreter services
	Cleveland	The Legal Aid Society of Cleveland LITC	888-817-3777 216-861-5500	All languages through interpreter services
	Columbus	The Legal Aid Society of Columbus LITC	877-224-8374 614-224-8374	Spanish, Somali, Arabic, Nepali, and other languages through interpreter services
	Columbus	Southeastern Ohio Legal Services LITC	844-302-1800 740-354-7563	All languages through interpreter services
	Toledo	Toledo Tax Controversy Clinic	419-684-8822	Arabic and other languages through interpreter services
OK	Tulsa	Legal Aid Services of Oklahoma LITC	833-284-6227 918-236-9572	All languages through language line services

Appendix 3: List of Low Income Taxpayer Clinics

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
OR	Portland	Legal Aid Services of Oregon LITC	503-224-4086	Spanish, Mandarin, Japanese, and other languages through interpreter services
	Portland	Lewis & Clark Low Income Taxpayer Clinic	503-768-6500	Spanish and other languages through interpreter services
	Portland	Oregon Law Center LITC	503-473-8325	All languages through interpreter services
PA	Philadelphia	Philadelphia Legal Assistance Taxpayer Support Clinic	215-981-3800	Spanish
	Philadelphia	Temple Law School LITC	215-204-8948	Spanish
	Pittsburgh	University of Pittsburgh School of Law LITC	412-648-1300	Spanish and French
	Villanova	Villanova Federal Tax Clinic	888-829-2546 610-519-4123	Spanish and other languages through interpreter services
	Washington	Southwestern Pennsylvania Legal Services LITC	724-225-6170	All languages through interpreter services
	York	MidPenn Legal Services Low Income Taxpayer Clinic	844-675-7829	Spanish and other languages through interpreter services
RI	Providence	Rhode Island Legal Services LITC	401-274-2652	Spanish and other languages through interpreter services
SC	Greenville	South Carolina Legal Services LITC	888-346-5592	Spanish and other languages through interpreter services
SD	Vermillion	University of South Dakota School of Law Federal Tax Clinic	844-366-8866 605-658-3531	All languages through interpreter services
TN	Memphis	Memphis Area Legal Services	901-523-8822	All languages through interpreter services
	Nashville	Tennessee Taxpayer Project	866-481-3669 865-483-8454	Spanish and other languages through interpreter services
TX	Fort Worth	Legal Aid of Northwest Texas LITC	800-955-3959 817-336-3943	Spanish and other languages through interpreter services
	Fort Worth	Texas A&M University School of Law, Tax Dispute Resolution Clinic	817-212-4123	Spanish and other languages through interpreter services
	Houston	Houston Volunteer Lawyers LITC	713-228-0735	Spanish, Vietnamese, and other languages through interpreter services
	Houston	Lone Star Legal Aid LITC	800-733-8394 713-652-0077	Spanish, Vietnamese, and other languages through interpreter services
	Houston	South Texas College of Law LITC	800-646-1253 713-646-2922	All languages through interpreter services
	Lubbock	Texas Tech School of Law LITC	800-420-8037 806-742-4312	Spanish
	San Antonio	Texas Taxpayer Assistance Project	888-988-9996 210-212-3747	Spanish and other languages through interpreter services

Appendix 3: List of Low Income Taxpayer Clinics

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
UT	Provo	Centro Hispano LITC	801-655-0258 801-691-5259	Spanish, Portuguese, and other languages through interpreter services
VA	Fairfax	Legal Services of Northern Virginia LITC	866-534-5243 703-778-6800	Spanish and other languages through interpreter services
	Lexington	Washington and Lee University School of Law Tax Clinic	540-458-8918	All languages through interpreter services
	Richmond	The Community Tax Law Project	800-295-0110 804-358-5855	Spanish and other languages through interpreter services
VT	Burlington	Vermont Low Income Taxpayer Clinic	800-889-2047 802-863-5620	All languages through interpreter services
WA	Seattle	University of Washington Federal Tax Clinic	866-866-0158 206-685-6805	Spanish, Russian, Mandarin, and 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
	Wausau	Northwoods Tax Project	800-472-1638 715-842-1681	Spanish and Hmong
WV	Morgantown	West Virginia University College of Law Legal Clinic	304-293-0819	All languages through interpreter services
WY	Laramie	University of Wyoming LITC	833-719-2490 307-766-6114	All languages through interpreter services

Glossary of Acronyms

Acronym	Definition
AA	Acceptance Agent
ACS	Automated Collection System
ACTC	Additional Child Tax Credit
AIMS	Automated Information Management System
AdvCTC	Advance Child Tax Credit
AM	Accounts Management
ARC	Annual Report to Congress
ARPA	American Rescue Plan Act
BOD	Business Operating Division
CAA	Certifying Acceptance Agent
CATS	Case Advocate Training Support
CDW	Compliance Data Warehouse
CIS	Collection Information System
COA	Certificate of Accuracy
COVID-19	Coronavirus Disease of 2019
CP	Civil Penalty
CSR	Customer Service Representative
CTC	Child Tax Credit
CY	Calendar Year
DHA	Direct-Hire Authority
DUT	Documentation Upload Tool
ECM	Enterprise Case Management
EIC	Earned Income Credit
EIP	Economic Impact Payment
EITC	Earned Income Tax Credit
ERS	Error Resolution System
FY	Fiscal Year
GAO	Government Accountability Office
HCO	Human Capital Office
ID	Identification Documents
IGM	Interim Guidance Memorandum
IIR	International Information Return
IMF	Individual Master File
INTIME	Indiana Taxpayer Information Management Engine
IR	Internal Revenue
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IT	Information Technology

Acronym	Definition
ITIN	Individual Taxpayer Identification Number
JCS	Joint Chiefs of Staff
JOC	Joint Operations Center
LITC	Low Income Taxpayer Clinic
LOS	Level of Service
LSS	Lean Six Sigma
LTA	Local Taxpayer Advocate
MeF	Modernized e-File
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
OCR	Optical Character Recognition
OLA	Online Account
OPM	U.S. Office of Personnel Management
PMPA	Program Management/Process Assurance Branch
PRO	Problem Resolution Officer
PY	Processing Year
RRA 98	IRS Restructuring and Reform Act of 1998
RRC	Recovery Rebate Credit
SADI	Secure Access Digital Identity
SAMS	Systemic Advocacy Management System
SERP	Servicewide Electronic Research Program
SLA	Service Level Agreement
SP	Submission Processing
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMRA	Technical and Miscellaneous Revenue Act
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TCE	Tax Counseling for the Elderly
TFA	Taxpayer First Act
TIGTA	Treasury Inspector General for Tax Administration
TPI	Total Positive Income
TPP	Taxpayer Protection Program
VITA	Volunteer Income Tax Assistance
WebSD	Web Service Delivery
W&I	Wage and Investment Operating Division