

Top 25 Case Advocacy Issues for Fiscal Year 2021 by TAMIS¹ Receipts

Rank	Issue Code	Description	FY 2021 Case Receipts
1	315	Tax Return Filings: Unpostables and Rejects	45,665
2	045	Tax Return Filings: Pre-Refund Wage Verification Hold	36,937
3	330	Processing Amended Returns	20,961
4	310	Processing Original Returns	14,766
5	63x - 640	Earned Income Tax Credit (EITC)	14,588
6	920	Health Insurance Premium Tax Credit for Individuals under IRC § 36B	14,550
7	090	Other Refund Inquiries and Issues	11,642
8	318	Taxpayer Protection Program Unpostables	11,412
9	425	Identity Theft	9,234
10	320	Math Errors	4,983
11	010	Lost and Stolen Refunds	4,848
12	040	Returned and Stopped Refunds	4,591
13	610	Open Audits, Not EITC	4,433
14	210	Missing and Incorrect Payments	4,289
15	670	Closed Automated Underreporter	3,923
16	520	Failure-to-File / Failure-to-Pay Penalties	3,030
17	660	Open Automated Underreporter	2,797
18	470	Name and Address Changes	2,769
19	790	Other Collection Issues	2,744
20	060	IRS Offsets	2,674
21	75x	Installment Agreements	2,643
22	620	Reconsideration of Audits and Substitutes for Return under IRC § 6020(b)	2,597
23	390	Other Document Processing Issues	2,425
24	450	Form W-7, Individual Taxpayer Identification Number, Adoption Taxpayer Identification Number	2,099
25	71x	Levies	1,962
Total Top 25 Receipts			232,562
Total TAS Receipts			264,343

¹ Taxpayer Advocate Management Information System (TAMIS).