

Taxpayer Advocate Service Directory

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TAS Performance Measures and Indicators

The Taxpayer Advocate Service (TAS) has established measures, targets, and indicators in support of its strategic goals and the three balanced measures: customer satisfaction, employee satisfaction, and business results. Our measures and indicators are used to understand our strategic, operational, and organizational performance and support business decisions. TAS leadership remains dedicated to exploring new ways to improve our internal procedures and processes to make them more efficient for both our employees and taxpayers.

Resolve Taxpayer Problems Accurately and Timely

Due to the COVID-19 pandemic, the IRS had to suspend operations, which resulted in a backlog of inventory. As a result, TAS receipts increased and TAS had to take the unprecedented action to suspend its Quality Review Program (QRP). Effective September 2021, TAS reassigned its QRP staff to provide assistance to Case Advocates, therefore there is no data available for TAS Case Advocacy or Systemic Advocacy quality metrics.

Measure	Description	FY 2022 Target	FY 2022 Cumulative ¹
Overall Quality of Case Advocacy (CA) Closed Cases	Percentage of sampled closed cases meeting the prescribed attributes of advocacy, customer, and procedural focus.	87%	
Advocacy Focus of CA Closed Cases	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.	90.5%	
Procedural Focus of CA Closed Cases	Percentage of sampled closed cases where TAS took actions in accordance with the tax code, Internal Revenue Manual (IRM), and technical and procedural requirements.	87.5%	
Customer Focus of CA Closed Cases	Percentage of sampled closed cases where TAS took timely actions and adhered to disclosure requirements.	83%	
Taxpayer Advocate Management Information System (TAMIS) Accuracy Review of CA Closed Cases ²	Percentage of sampled closed cases with the correct TAMIS codes.	82%	
Customers Satisfied in CA Closed Cases ³	Percentage of taxpayers who indicate they are very satisfied or somewhat satisfied with the service provided by TAS.	84%	
Customers Dissatisfied in CA Closed Cases	Percentage of taxpayers who indicate they are somewhat dissatisfied or very dissatisfied with the service provided by TAS.	Indicator	

Appendix 2: TAS Performance Measures and Indicators

Measure	Description	FY 2022 Target	FY 2022 Cumulative ¹
Solved Taxpayer Problem in CA Closed Cases ⁴	Percentage of taxpayers from the customer satisfaction survey who indicate the TAS employee did their best to solve the taxpayer's problems.	85%	
Operations Assistance Request (OAR) Reject Rate ⁵	Percentage of TAS's rejected OAR requests for IRS operating division or function's actions.	Indicator	4.9%
Expired OAR Rate ⁶	Percentage of OARs that were open at the end of a period where the Requested Completion Date or (if present) Negotiated Completion Date is more than five workdays overdue.	Indicator	8.5%
Relief Granted ⁷	Percentage of closed cases where TAS provided full or partial relief.	Indicator	79.7%
TAOs Issued ⁸	Count of TAOs issued by TAS.	Indicator	4,062
Median – Closed Case Cycle Time	Median number of days taken to close TAS cases. This indicator <i>does not</i> include reopened cases.	Indicator	89
Mean – Closed Case Cycle Time	Mean number of days taken to close TAS cases. This indicator includes reopened cases.	Indicator	121.5
Closed Cases per CA full-time equivalents (FTEs)	Number of closed cases divided by total Case Advocacy FTEs realized. (This includes all labor hours reported to the Executive Director of Case Advocacy).	Indicator	193.4
Closed Cases per Direct FTE	Number of closed cases divided by direct CA FTEs realized.	Indicator	552
Systemic Burden Receipts	Percentage of systemic burden receipts, Criteria 5 through 7, compared to all receipts excluding reopened case receipts.	Indicator	46.2%
Percentage of NTA Toll-Free Calls Answered by Centralized Case Intake (CCI)	Percentage of NTA Toll-Free calls answered compared to the total number of NTA Toll-Free calls transferred to CCI.	Indicator	25.9%
CCI Created Cases	Number of cases created from intake advocate calls that meet the TAS case acceptance criteria.	Indicator	6,920
Quick Closures	Number of quick closures by all Intake Advocates.	Indicator	619
CCI Assistance Provided and No Case Created ⁹	Number of calls CCI provided assistance on without creating a case or completing a quick closure.	Indicator	14,541

Protect Taxpayer Rights and Reduce Burden

Measure	Description	FY 2022 Target	FY 2022 Cumulative
Overall Quality for Systemic Advocacy (SA) Projects ¹⁰	Percentage of SA projects and immediate interventions (II) meeting the advocacy, customer, and procedural quality attributes' measures.	90.0%	
Advocacy Focus for SA Projects	Percentage of SA projects and IIs where SA took the appropriate actions to resolve taxpayer problems.	90.0%	
Customer Focus for SA Projects	Percentage of SA projects and IIs 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%	
Procedural Focus for SA Projects	Percentage of SA projects and IIs where SA resolved submitter's inquiries efficiently within the guidelines and timeframes prescribed and through proper workload management.	90.0%	
Satisfaction of Taxpayer Advocacy Panel (TAP) members ¹¹	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."	85%	
Satisfaction of Users of Systemic Advocacy Management System (SAMS)	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%	76%
SAMS Review Process Median Days ¹²	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	0
Projects Validated as Involving a Systemic Issue	Percentage of overall advocacy projects closed that an SA Technical Advocacy Director validates as a systemic issue.	Indicator	100%
Internal Management Document (IMD) Recommendations Accepted by the IRS	Count and percentage of TAS's IMD recommendations accepted by the IRS.	Indicator	263 (65%)
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	16
Advocacy Effort Recommendations Accepted by the IRS	Count of advocacy effort recommendations accepted by the IRS.	Indicator	15

Appendix 2: TAS Performance Measures and Indicators

Measure	Description	FY 2022 Target	FY 2022 Cumulative
TAP Recommendations Fully or Partially Accepted ¹³	Percentage of fully or partially accepted TAP recommendations accepted by the IRS.	Indicator	
Number of Proposed Taxpayer Advocate Directives (TADs)	Count of Proposed TADs. As defined in IRM 13.9.1, Procedures for Taxpayer Advocate Directives, a proposed TAD is a written communication from the National Taxpayer Advocate that recommends action (or forbearance of action) to address a systemic problem that affects multiple taxpayers, which TAS has brought to the attention of the responsible IRS head of office. A Proposed TAD is marked "Proposed TAD."	Indicator	0
Number of TADs Issued	Count of formal TADs. Per IRM 13.9.1, Procedures for Taxpayer Advocate Directives, a TAD is a statutory tool the National Taxpayer Advocate may use to elevate systemic issues that affect multiple taxpayers to ensure that IRS senior leadership is fully informed of urgent and significant issues and the National Taxpayer Advocate's recommendations to address those issues.	Indicator	2

Sustain and Support a Fully-Engaged and Diverse Workforce

Measure	Description	FY 2022 Target	FY 2022 Cumulative
Employee Satisfaction	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?"	71%	70%
Employee Participation	Percentage of employees who take the employee satisfaction survey.	68%	53%

Annual Report to Congress (ARC) Recommendations

Measure	Description	FY 2022 Target	CY 2020 Cumulative	CY 2021 Cumulative
ARC Most Serious Problem (MSP) Recommendations Made to IRS	Count of ARC MSP recommendations made by TAS to the IRS each year through the ARC.	Indicator	73	88
Number of ARC MSP Recommendations Accepted by IRS ¹⁴	Count of MSP recommendations in ARC accepted by IRS.	Indicator	48	61

Appendix 2: TAS Performance Measures and Indicators

Measure	Description	FY 2022 Target	CY 2020 Cumulative	CY 2021 Cumulative
Percentage of ARC MSP Recommendations Accepted by IRS	Percentage of total ARC MSP recommendations accepted by IRS each year in the ARC compared to the total number of recommendations made.	Indicator	66%	69%
ARC MSP Recommendations Implemented by IRS ¹⁵	Count of the recommendations accepted by IRS and implemented.	Indicator	21	29
ARC Legislative Recommendations Enacted by Congress ¹⁶	Count of Legislative Recommendations provided in the ARC and enacted by Congress.	Indicator	0	4

Endnotes

- 1 Effective September 13, 2021, TAS suspended the entire quality review process performed by QRP to provide assistance to CAs.
- 2 *Id.*
- 3 TAS administers an internally developed customer satisfaction survey annually. FY 2022 results are not available at the time of this report.
- 4 *Id.*
- 5 OAR Reject Rate excludes reject reason Business Operating Division/function disagrees.
- 6 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. FY 2022 report run date was October 1, 2022.
- 7 TAS tracks resolution of taxpayer issues through codes entered on TAMIS at the time of closing. IRM 13.1.21.2, Closing Criteria (Apr. 1, 2021) 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. This indicator *includes* reopened cases.
- 8 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.
- 9 Data only reflects activity of intake advocates in CCI sites using the Aspect phone system and does not include activity of intake advocates in local offices that do not have the Aspect system.
- 10 Effective September 13, 2021, TAS suspended the entire quality review process performed by QRP to provide assistance to CAs by completing the closure process for their cases and monitoring for returns to be processed.
- 11 The TAP survey is administered to all Panel members. Results are not available at the time of this report.
- 12 For FY 2022, TAS closed more than 9,400 SAMS issues. New procedures allowed TAS to close immediately 7,411 SAMS submissions classified as Individual Issues in less than one day. Therefore, a majority of the days open were calculated as zero, resulting in zero for the SAMS Review Process Median Days. Removal of the Individual Issues skewing the data would result in a SAMS Review Process Median Days of 32 days.
- 13 Results are not available at the time of this report.
- 14 The IRS's responses to recommendations for CY 2021 are available online in the ARC Recommendations Tracker, <https://www.taxpayeradvocate.irs.gov/arc-recommendations-tracker/>.
- 15 The counts are not final as the IRS is continually working open recommendations.
- 16 The annual count is derived from the year legislation is enacted/passed and not the year recommendation was made. The CY count is updated after the release of Appendix 2 of the National Taxpayer Advocate's Purple Book in December.

Fiscal Year 2022 Objectives Report to Congress: Objectives Status Update

In its Fiscal Year 2022 Objectives Report to Congress, TAS outlined 34 key organizational objectives for the coming fiscal year (FY). This table presents status updates to each of the 34 objectives, which are grouped within three categories – Systemic Advocacy Objectives (SAOs), TAS Case Advocacy and Other Business Objectives, and TAS Research Objectives. For more detailed information on each objective and its activities, please visit the [TAS Operational Plan website](#).

Objective #	Systemic Advocacy Objective	FY 2022 TAS Actions and Accomplishments
1	TAS will continue to dialogue with the IRS about hiring, recruitment, and retention and will review IRS Human Capital Office (HCO) strategies for measurable improvement, and if appropriate, make recommendations for improvement.	<p>TAS continued discussions related to hiring, recruitment, and retention with IRS HCO. TAS reviewed HCO strategies for measurable improvement and made recommendations for improvement as necessary. TAS leadership continued to advocate for adequately sustained, multiyear funding to allow for increased IRS hiring capacity and to overcome employee attrition through the Congressional Affairs Program (CAP) Conference and the National Taxpayer Advocate's Annual Report to Congress, Most Serious Problems, and Legislative Recommendations. For example, in the 2021 Annual Report to Congress, the National Taxpayer Advocate published the Most Serious Problem, <i>The Lack of Sufficient and Highly Trained Employees Impedes Effective Tax Administration</i>, and the 2022 Purple Book Legislative Recommendation, <i>Revamp the IRS Budget Structure and Provide Sufficient Funding to Improve the Taxpayer Experience and Modernize the IRS's Information Technology Systems</i>, to urge Congress to ensure the IRS has sufficient funding, staffing, and technology to provide a high level of service to taxpayers while protecting their rights. Also, we reviewed changes made and implemented by IRS HCO to determine if it achieved measurable results to the improvement of the hiring process.</p> <p>Additionally, TAS continued to work with HCO to assist and comment on plans for recruitment and hiring and make recommendations that will meet the upcoming IRS hiring challenges while also increasing the level of customer service for taxpayers and stakeholders.</p>
2	TAS will collaborate in developing the IRS's training strategy.	TAS's cross-functional team continued working on the next iteration of taxpayer rights training, which was released in October 2022. TAS completed the taxpayer rights scenarios, modernizing the training using the latest training development software. Further, TAS is highlighting this topic in the 2022 Most Serious Problem, <i>IRS Hiring and Training: Weaknesses in the Human Capital Office's Hiring, Recruitment, and Training Programs Are Undermining the IRS's Efforts to Achieve Appropriate Staffing to Meet Taxpayer Needs, supra</i> .

Appendix 3: FY 2022 Objectives Report to Congress: Objectives Status Update

Objective #	Systemic Advocacy Objective	FY 2022 TAS Actions and Accomplishments
3	TAS will develop a strategy to gain insights into taxpayer needs that will inform a more robust prioritization plan for digital notice delivery.	TAS partnered with the IRS on prioritization of digital notice delivery based on taxpayer needs by collaborating with IRS on its timeline for when all notices issued by the IRS will be viewable within Online Account and Tax Pro Online Account and identified additional functionalities for Online Account. Also, TAS reviewed and commented on non-IRS online service offerings available to practitioners and worked with the IRS in its development of the Tax Pro Online Account. Through our collaboration with the IRS, TAS found ways to integrate the various online services into a seamless platform.
4	TAS will collaborate with the IRS to ensure continued improvement of the IRS's telephone and in-person service.	TAS worked with the IRS to improve its telephone and in-person service (Taxpayer Assistance Centers) through joint efforts on projects, direct advocacy, and inclusion of this issue in the 2021 Annual Report to Congress Most Serious Problem, <i>Taxpayers Face Significant Challenges Reaching IRS Representatives Due to Longstanding Deficiencies and Pandemic Complications</i> along with blogs from the National Taxpayer Advocate. TAS executives meet at least monthly with the IRS's Wage and Investment (W&I) Division to discuss and collaborate on emerging customer service issues.
5	TAS will work with the IRS to increase its transparency.	Transparency: For information on this objective, please visit the TAS Operational Plan website .
6	TAS will advocate for an expanded range of improved options for accessing IRS services and information using digital communications.	This advocacy effort was addressed in numerous ways including presentation in the 2021 Annual Report to Congress Most Serious Problem, <i>Digital Communication Tools Are Too Limited, Making Communication With the IRS Unnecessarily Difficult</i> , and the 2022 Purple Book Legislative Recommendation, <i>Revamp the IRS Budget Structure and Provide Sufficient Funding to Improve the Taxpayer Experience and Modernize the IRS's Information Technology Systems</i> . Additionally, TAS participated in sessions to identify business needs and requirements for tools to enable the delivery of externally facing IRS services across all channels while protecting taxpayer data from potential fraudsters and identity thieves; participated in the Omni-Channel Integrated Project Team to develop strategies to secure user access to the right IRS services; and completed the update of a memorandum to implement a deviation allowing taxpayers and representatives to use electronic or digital signatures.

Appendix 3: FY 2022 Objectives Report to Congress: Objectives Status Update

Objective #	Systemic Advocacy Objective	FY 2022 TAS Actions and Accomplishments
7	TAS will identify and propose recommendations to mitigate future filing season delays and improve taxpayer service.	TAS Local Taxpayer Advocates (LTAs) played a critical role in Congress approving an increased budget for TAS by meeting with congressional offices weekly, sharing the status and effect of the IRS backlogs on taxpayers, and providing the National Taxpayer Advocate's blogs and talking points. The LTAs conducted virtual office visits during the CAP Conference and continued discussing the Annual Report to Congress, Most Serious Problems, and Legislative Recommendations. The LTAs focused their message on the 2021 Annual Report to Congress Most Serious Problem, <i>The Lack of Sufficient and Highly Trained Employees Impedes Effective Tax Administration</i> , and 2022 Legislative Recommendation, <i>Revamp the IRS Budget Structure and Provide Sufficient Funding to Improve the Taxpayer Experience and Modernize the IRS's Information Technology Systems</i> .
8	TAS will continue to work with the IRS to minimize refund delays for taxpayers whose legitimate tax returns are delayed by IRS fraud filters.	<p>TAS participated with the IRS on initiatives such as Secure Access Digital Identity (SADI) authentication and the Documentation Upload Tool (DUT) expansion efforts. Taxpayers selected by the identity theft (IDT) filters will use SADI to authenticate their identities and validate their tax return filing. Some of the fraud (non-IDT) filter workstreams now accept taxpayer substantiation through the DUT. SADI is easier to use than Secure Access, and uploading documents to DUT is quicker than mailing or faxing.</p> <p>TAS identified issues with SADI that prevented taxpayers from successfully completing authentication through the Video Agent (virtual) method. TAS elevated the issue to the IRS and collaborated with it to clarify the taxpayer's next steps upon successful video authentication. Additionally, the IRS expanded DUT to allow taxpayers who received the IRS Notice "Information Regarding Your Refund – Refund Being Held Pending More Thorough Review" to respond to the IRS.</p>
9	TAS will work with the IRS to identify enhanced e-filing and digital signature options.	Enhanced e-filing and digital signature options: For information on this objective, please visit the TAS Operational Plan website .
10	TAS will continue to advocate for allowing taxpayers requesting an abatement the opportunity for administrative review with the Independent Office of Appeals, issuance of a 30-day letter, and improved online tools.	The IRS removed a selectable paragraph in Letter 916C that states the law does not allow taxpayers to file a claim to reduce the tax they owe or appears to advise taxpayers they cannot seek an abatement of tax without first paying the amount of tax already assessed. The corresponding Internal Revenue Manual 21.5.3.4.6 has been revised to no longer suggest the use of this paragraph. TAS continued to advocate for an appeal process for denied requests for abatement and made recommendations as appropriate by starting preliminary discussions with various stakeholders including Chief Counsel and the Independent Office of Appeals about possible revisions to the letter. TAS anticipates that securing approvals of the various Business Operating Divisions who use the letter, and making actual changes to the letter will be a multiyear effort.

Appendix 3: FY 2022 Objectives Report to Congress: Objectives Status Update

Objective #	Systemic Advocacy Objective	FY 2022 TAS Actions and Accomplishments
11	TAS will work with the IRS with the goal of preventing Recovery Rebate Credit (RRC) math errors in the next filing season.	TAS continued educating taxpayers through outreach opportunities. TAS completed nationwide outreach to educate taxpayers about filing season topics and ways to avoid common filing errors during 65 pre-filing season events. The topics included the RRC, the Advance Child Tax Credit (AdvCTC), and additional filing season reminders to prevent delays in the processing of returns. Taxpayers were encouraged to file tax returns electronically and use IRS online resources to reconcile the RRC and/or AdvCTC payments. TAS partnered with the IRS to provide face-to-face assistance to taxpayers nationally during 20 "Taxpayer Experience Days" held on Saturdays. Also, TAS leadership partnered with the IRS during the "Hearing All Voices" events to cultivate relationships with small business owners by educating them about the filing season preparations and by listening to their tax issues. TAS analysts completed review of the 2021 RRC Form 1040 instructions and worksheets and found no errors in the instructions. TAS will continue to monitor the RRC and AdvCTC and provide input as issues arise.
12	TAS will continue working with the IRS in FY 2021 on the implementation of the unemployment compensation recovery process and ensure the recovery is complete into FY 2022.	Unemployment compensation recovery process: For information on this objective, please visit the TAS Operational Plan website .
13	TAS will ensure the Child Tax Credit Update Portal (CTCUP) and periodic payments are accurate and timely.	TAS participated on servicewide teams until the CTCUP and CTC non-filer sign-up tool closed, and periodic payments ended December 2021. TAS collaborated with the IRS to provide IRM updates, correspondence products, self-help guidance, and other materials to reflect the legislative mandates and procedures. The team completed updates to the IRMs, forms, publications and letters dealing with the American Rescue Plan Act. Additionally, TAS worked with the IRS to develop targeted outreach for taxpayers and tax professionals regarding the options and benefits of the CTCUP and the Non-Filers Sign-Up tool.
14	TAS will strategize with the IRS to connect and better communicate with taxpayers involved in the correspondence audit process.	Correspondence audit process: For information on this objective, please visit the TAS Operational Plan website .
15	TAS will work with the IRS to identify any areas needing improvement in collection practices and communication, specifically for low-income taxpayers.	TAS developed a method to identify taxpayers with defaulted installment agreements (IAs) whose necessary living expenses exceeded their gross income and who may be eligible for an offer in compromise (OIC). The IRS accepted TAS's method and will test the effectiveness of soliciting OICs from a statistically valid sample of these taxpayers.

Objective #	Systemic Advocacy Objective	FY 2022 TAS Actions and Accomplishments
16	TAS will continue to work with the IRS to resolve the issues contributing to erroneous Collection Statute Expiration Dates (CSEDs) resulting from unreversed pending IAs.	<p>The Integrated Automation Technology (IAT) Compliance Suite Payment Calculator was used to verify that an IA will fully pay all amounts for which the taxpayer is liable prior to the CSED. The IAT CSED Calculator Tool was used to determine the length of the CSED extension for each tax module or for extending the CSED to one date for all modules, ensuring no CSED extension is longer than five years (plus up to one year to account for changes in the agreement). The IRS paused use of the IAT CSED Calculator Tool; however, if it restarts, TAS will reengage in its efforts.</p> <p>Additionally, the IRS has established a process to ensure payments are returned to taxpayers when they are not barred by the refund statute. TAS will monitor the progress.</p>
17	TAS will work with the IRS to determine if it can develop a more targeted approach to reach taxpayers for whom OICs may be a viable option.	OICs: For information on this objective, please visit the TAS Operational Plan website .
18	TAS will continue to advocate to mitigate the unintended impact of the filing season postponements to taxpayers whose advance payments (including withholding and quarterly payments) no longer correspond to the due date for 2019 and 2020 tax returns.	The Department of the Treasury agreed to include this recommendation in its Priority Guidance Plan. Please see page 18, #21, https://www.irs.gov/pub/irs-utl/2022-2023-pgp-initial.pdf .
19	TAS will work with the IRS to identify delays and propose recommendations to improve the timely payment of tentative allowances.	<p>TAS created and worked a project to evaluate the adequacy of IRS systems reporting on the status of taxpayer applications for refund and anticipated delays. TAS collaborated with the IRS to identify issues causing delays, expedite relief to taxpayers, and propose recommendations. Some of TAS's actions included monitoring inventory levels of Form 1045, Application for Tentative Refund, for individuals and Form 1139, Corporation Application for Tentative Refund, for businesses. TAS advocated for a dedicated fax line, or other means of delivery to expedite processing of paper forms, recommended the IRS assign a specific employee unit to process the forms, and developed a communication strategy to guarantee the IRS is transparent and informs taxpayers regarding the status of their application for refund and any anticipated delays.</p> <p>Additionally, TAS published the 2021 Annual Report to Congress Most Serious Problem, <i>Electronic Filing Barriers Increase Taxpayer Burden, Cause Processing Delays, and Waste IRS Resources</i>, where the National Taxpayer Advocate recommended that the IRS invest in 2-D bar code technology and enhanced optical character recognition software to expedite and optimize the processing of paper-filed tax returns and forms.</p>

Appendix 3: FY 2022 Objectives Report to Congress: Objectives Status Update

Objective #	Systemic Advocacy Objective	FY 2022 TAS Actions and Accomplishments
20	TAS will provide recommendations to improve timely processing of Individual Taxpayer Identification Number (ITIN) applications and associated tax returns and promote communications and education for the resident alien community.	ITINs: For information on this objective, please visit the TAS Operational Plan website .
21	TAS will work with the IRS to end systemic assessment of International Information Return (IIR) penalties and replace that system with an improved, fair program.	<p>The IRS incorporated the relief from systemic assessment of IIR penalties in paragraph 12 of IRM 21.8.2.19.2. Although it was made official in October 2022, the relief was contemplated in late 2021 and for the most part was effective immediately.</p> <p>Moreover, the relief provided a systemic abatement for most tax year (TY) 2019 and 2020 systemically-assessed IIR penalties, and in reality, the IRS did not assert the IRC § 6677 penalty for TY 2020 filings in anticipation of the IRM change. Aged penalty abatement requests for TY 2018 and prior have been and are still being considered by the IRS as it has worked through its backlogs.</p>
22	TAS will research the effectiveness of the new Voluntary Disclosure Program (VDP), announced November 20, 2018, as compared to the earlier VDP it replaced.	TAS researched the effectiveness of the new VDP and developed recommendations to improve the process. TAS finalized a project to monitor issues related to the ending of the Offshore Voluntary Disclosure Program in 2018 and the changes in November 2020 to the Delinquent International Information Return Submission Procedures. Although no issues specific to the program or preclearance process have been identified, and most TAS cases in the VDP appear to be due to general IRS processing delays attributable to the COVID-19 pandemic, TAS continues analyzing data of the VDP accounts opened by IRS's Examination Division since September 2018 and the small percentage of instances for which TAS has a case.

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Objective #	TAS Case Advocacy and Other Business Objectives	FY22 TAS Actions and Accomplishments
1	TAS will expand its use of digital tools to interact with taxpayers, practitioners, and congressional offices.	<p>TAS expanded the use and availability of several digital tools among TAS employees to enhance interactions with taxpayers, practitioners, and congressional offices. These included the testing and expansion of DUT in our Hartford, CT office. The rollout will continue to other areas. Also, IRS's Enterprise Case Management (ECM) led a team analysis of case advocacy needs and opportunities for case management, with representatives from TAS and W&I staff involved in call handling, case intake, and case management. TAS monitored ECM progress on components for external referrals that have potential for reuse. Additionally, TAS continues to monitor the implementation of Taxpayer Digital Communication (TDC) across all business units and channels, including TAS.</p> <p>Work on this objective will continue in FY 2023 by evaluating if further expansion and enhancements of DUT beyond the initial rollout are possible and beneficial, collaborating within the ECM office to modernize system capabilities using "ride-along" processes, and working with the IRS to expand the TDC channels. Also, the funding request for the TAS case status advisor advanced to the next selection round. TAS submitted the full application for funding prioritization before the Enterprise deadline.</p>
2	TAS will identify case process efficiencies.	<p>TAS leadership approved three improvements identified by the Lean Six Sigma team. Implementation of the improvements will begin in FY 2023. TAS completed negotiations and reached agreement with W&I on an updated Service Level Agreement (SLA). Further, the risk assessment and management strategy were approved by leadership with implementation planned for FY 2023.</p> <p>During FY 2023, we will continue to identify and address the impact of the pandemic on our work processes. Also, we will continue tracking the progress of an Integrated Action Tool programming change to calculate the CSED and correct erroneous accounts, identifying additional delegated authorities for regular use by TAS to improve taxpayer service, and developing our intake strategy.</p>
3	TAS will update existing SLAs.	TAS updated our SLAs and collaborated with four IRS organizations to replicate and finalize the existing SLAs into unique sections within the IRM. TAS will continue to work with the other IRS organizations to replicate their SLAs into the IRM and to finalize a new IRM section outlining the SLA negotiation and update process during FY 2023.
4	TAS will develop a proposal to expand its delegated authorities.	Delegated Authorities: For information on this objective, please visit the TAS Operational Plan website . The National Taxpayer Advocate plans to revisit delegated authorities in FY 2023.

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Objective #	TAS Case Advocacy and Other Business Objectives	FY22 TAS Actions and Accomplishments
5	TAS will expand its outreach efforts with a focus on reaching the underserved and giving taxpayers the tools to help resolve their issues sooner.	<p>To expand the use of virtual outreach, the TAS Case Advocacy function partnered with the Low Income Taxpayer Clinic (LITC) program to garner support to deploy Virtual Service Delivery kiosks on two Native American reservations. Further, Case Advocacy continued to expand Native Americans' ability to reach TAS through outreach and our digital platforms.</p> <p>TAS continued the expansion of the digital Taxpayer Roadmap Online Tool to include additional IRS processes and explore providing the tool in Spanish by reviewing the existing Roadmap content. New content was identified and is under consideration by leadership. Also, TAS identified 127 notice pages for review on the Taxpayer Roadmap located on the TAS website to make certain the content is current and accurate. If content changes are needed, TAS will publish and coordinate all updates.</p>
6	TAS will use new platforms to recruit qualified candidates to address ongoing staffing needs.	<p>Although the IRS-imposed hiring pause was lifted for TAS, the announcement for the TAS recruitment analyst position was moved to the first quarter of FY 2023. As of July 2022, TAS temporarily detailed an employee into the TAS Human Resources office to take initial actions to get the TAS Recruitment and Workforce Planning Strategy up and running.</p> <p>While our goal for FY 2022 was to hire 20 to 25 employees through the Non-Paid Work Experience (NPWE) program, we have encountered issues filling these positions and have submitted hiring requests to bring on eight NPWE. Some of the applicants declined employment due to the length of time it took to get the background check completed or because the temporary job offers were rescinded by IRS HCO.</p> <p>TAS will continue work related to hiring a recruitment analyst during the first quarter of FY 2023.</p>
7	TAS will modernize and expand its training to ensure all employees, especially new hires, receive timely training to be successful in their position.	TAS completed activities for revamping existing case advocate and intake advocate training, deploying a self-study course for all lead case advocates, designing new manager training curriculum, expanding the implementation of virtual training methods, providing external training and continuing professional education credits, and training for managers on leading in a virtual environment. During FY 2023, TAS will continue to support the IRS's Taxpayer First Act training initiatives and develop a consistent and streamlined onboarding process for new hires.
8	TAS will continue to support and expand leadership development.	TAS created a dedicated Coaching SharePoint resource page for TAS coaches and program participants and updated the professional development section of the TAS Welcome Screen. During the first quarter of FY 2023, TAS will continue monitoring HCO's progress in the Leadership Succession Review cycle.

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Objective #	TAS Research Objectives	FY22 TAS Actions and Accomplishments
1	TAS will determine taxpayer needs and preferences for establishing online accounts with the IRS and authenticating secure access to those accounts.	TAS Research issued a report to Online Services regarding the focus group moderators guide and data collection instrument. TAS will continue to work other issues on this objective in FY 2023 with additional deliverables in the first quarter.
2	TAS will analyze why taxpayers often do not respond to various types of IRS notices and letters and how to improve the response rate.	TAS compiled the response rates for several IRS notices and letters with high non-response rates. Further, TAS began reviewing IRS procedures for handling incoming taxpayer correspondence to identify ways to improve efficiency when processing taxpayer responses. Also, TAS held focus groups with tax preparers at the IRS Tax Forums. The focus groups solicited suggestions to clarify IRS written communications, so taxpayers understand what actions they need to take. Lastly, TAS contracted with a private vendor to conduct focus groups and surveys with taxpayers who have not responded to specific types of IRS correspondence to determine and quantify the reasons for non-response.
3	TAS will analyze tax return data, administrative Earned Income Tax Credit (EITC) audit files, and census data to recommend a credit structure that is easier to administer while generating similar benefits to low-income families.	TAS interviewed IRS Research personnel who have worked extensively on EITC compliance studies to obtain their insights and suggestions for changes in the structure of EITC guidelines while preserving the benefit to low-income taxpayers brought by this credit.
4	TAS will determine causes of Form 4029, Application for Exemption of Social Security and Medicare Taxes and Waiver of Benefits, processing errors and work with the IRS to implement changes to its processing procedures. TAS will share the data and our research with the IRS for outreach endeavors to educate taxpayers on potential errors and best practices in filing Form 4029.	TAS Research analyzed Form 4029 processing errors and found no systemic issues. The project was subsequently closed.

Glossary of Acronyms

ACRONYM	DEFINITION
AA	Acceptance Agent
ABA	American Bar Association
ACA	American Citizens Abroad
ACS	Automated Collection System
ACTC	Additional Child Tax Credit
ACM	Appeals Case Memorandum
AdvCTC	Advance Child Tax Credit
AFSP	Annual Filing Season Program
AGI	Adjusted Gross Income
AICPA	American Institute of Certified Public Accountants
AJAC	Appeals Judicial Approach and Culture
ALE	Allowable Living Expense
ALP	Automated Levy Program
AM	Accounts Management
AMS	Accounts Management System
AO	Appeals Officer
AOD	Action on Decision
AOTC	American Opportunity Tax Credit
APF	Appropriated Fund
APS	Account and Processing Support
APTC	Advance Premium Tax Credit
ARC	Annual Report to Congress
ARPA	American Rescue Plan Act
ASEC	Annual Social and Economic Supplement
ATCL	Appeals Team Case Leader
ATE	Appeals Technical Employee
ATIN	Adoption Taxpayer Identification Number
ATO	Australian Tax Office
AUR	Automated Underreporter
BLS	Bureau of Labor Statistics
BMF	Business Master File
BOD	Business Operating Division
BOLA	Business Online Account
BPA	Blanket Purchase Agreement
BPMS	Business Performance Management System
BPR	Business Performance Review
CA	Case Advocacy

ACRONYM	DEFINITION
CAA	Certified Acceptance Agent
CAF	Centralized Authorization File
CAP	Collection Appeals Program or Congressional Affairs Program
CAR	Collection Activity Report
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CAS	Customer Account Services
CAV	Community Assistance Visit
CCDM	Chief Counsel Directives Manual
CCH	Commerce Clearing House
CCI	Centralized Case Intake
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CET	Correspondence Examination Technician
CI	Criminal Investigation (Division)
CIS	Collection Information Statement
CNC	Currently Not Collectible
COGS	Cost of Goods Sold
COVID-19	Coronavirus Disease 2019
CPA	Certified Public Accountant
CPS	Current Population Survey
CSED	Collection Statute Expiration Date
CSP	Credential Service Provider
CSR	Customer Service Representative
CTAS	Comprehensive Taxpayer Attitude Survey
CTC	Child Tax Credit
CTCUP	Child Tax Credit Update Portal
CWA	Contemporaneous Written Acknowledgement
CY	Calendar Year
DAWSON	Docket Access Within a Secure Online Network
DCI	Data Collection Instrument
DCIA	Debt Collection Improvement Act of 1996
DDIA	Direct Debit Installment Agreement
DHA	Direct Hire Authority
DHS	Department of Homeland Security
DIF	Discriminant Index Function

Appendix 4: Glossary of Acronyms

ACRONYM	DEFINITION
DIIRSP	Delinquent International Information Return Submission Procedures
DMDC	Defense Manpower Data Center
DO	Delegation Order
DOJ	Department of Justice
DOR	Department of Revenue
DUT	Documentation Upload Tool
EA	Enrolled Agent
EB	Economic Burden
EC	Error Code
ECM	Enterprise Case Management
EFTPS	Electronic Federal Tax Payment System
EIC	Earned Income Credit
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ERPA	Enrolled Retirement Plan Agents
ERS	Error Resolution System
ESL	English as a Second Language
ET	Eastern Time
ETA	Effective Tax Administration
ETAAC	Electronic Tax Administration Advisory Committee
ETARAS	Electronic Tax Administration Research and Analysis System
EV	Electric Vehicle
FAFSA	Free Application for Federal Student Aid
FAQ	Frequently Asked Question
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts
FFI	Free File Incorporated
FICA	Federal Insurance Contributions Act
FinCEN	Financial Crimes Enforcement Network
FIPS	Federal Information Processing Standard
FIRE	Filing Information Returns Electronically
FIRPTA	Foreign Investment in Real Property Tax Act
FISMA	Federal Information Security Management Act
FPLP	Federal Payment Levy Program
FRCP	Federal Rules of Civil Procedure
FS	Filing Status
FTE	Full-Time Equivalent

ACRONYM	DEFINITION
FTF	Failure-to-File
FTP	Failure-to-Pay
FY	Fiscal Year
GAO	Government Accountability Office
GDP	Gross Domestic Product
GILTI	Global Intangible Low-Taxed Income
GOP	Grand Old Party
GS	General Schedule
HAB	Highest Aggregate Balance
HCO	Human Capital Office
HoH	Head of Household
HR	Human Resources
IA	Installment Agreement
IAT	Integrated Automation Technology
IC	Income Category
ID	Identification
IDEA	Integrated Digital Experience Act
IDT	Identity Theft
IGM	Interim Guidance Memorandum
II	Immediate Intervention
IMD	Internal Management Document
IMF	Individual Master File
IP PIN	Identity Protection Personal Identification Number
IR	Information Return
IRA	Inflation Reduction Act
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IR Mod	Information Returns Modernization
IRS	Internal Revenue Service
IRSU	IRS University
IRTF	Individual Return Transaction File
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
ITS	International Treasury Service
IVES	Income Verification Express Service
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
KDA	Knowledge Development and Application

Appendix 4: Glossary of Acronyms

ACRONYM	DEFINITION
LB&I	Large Business and International Operating Division
LII	Low-Income Indicator
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LOS	Level of Service
LR	Legislative Recommendation
LTA	Local Taxpayer Advocate
MeF	Modernized e-File
MFA	Multifactor Authentication
MLI	Most Litigated Issue
MOU	Memorandum of Understanding
MSP	Most Serious Problem
NASE	National Association for the Self-Employed
NDS	Notice Delivery System
NEC	Nonemployee Compensation
NFTL	Notice of Federal Tax Lien
NIST	National Institute of Standards and Technology
NMP	Net Misreporting Percentage
NPWE	Non-Paid Work Experience
NR	Non-Resident
NRP	National Research Program
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
OCC	Office of the Comptroller of the Currency
OCR	Optical Character Recognition
OD	Operating Division
ODC	Credit for Other Dependents
OECD	Organisation for Economic Co-operation and Development
OIC	Offer in Compromise
OLS	Online Services
OMB	Office of Management and Budget
OPA	Online Payment Agreement
OPM	Office of Personnel Management
OPR	Office of Professional Responsibility
OSP	Office of Servicewide Penalties
OVDP	Offshore Voluntary Disclosure Program
PACER	Public Access to Court Electronic Records
PATH	Protecting Americans from Tax Hikes

ACRONYM	DEFINITION
PAYE	Pay as You Earn
PCA	Private Collection Agency
PDC	Private Debt Collection
PDF	Portable Document Format
PFIC	Passive Foreign Investment Company
PGP	Priority Guidance Plan
PIN	Personal Identification Number
PLR	Private Letter Ruling
PMPA	Program Management/Process Assurance
PMTA	Program Manager Technical Advice
POA	Power of Attorney
PPS	Practitioner Priority Service
PR	Puerto Rico
PRWVH	Pre-Refund Wage Verification Hold
PTA	Parent Teacher Association
PTC	Premium Tax Credit
PTIN	Preparer Tax Identification Number
PY	Processing Year
Q&A	Question and Answer
QBI	Qualified Business Income
QC	Qualifying Children
QRP	Quality Review Program
RAAS	Research, Applied Analytics, and Statistics
RAD	Research Analysis and Data
RCP	Reasonable Collection Potential
RIVO	Return Integrity Verification Operation
RO	Revenue Officer
RPO	Return Preparer Office
RPP	Return Review Program
RRA 98	IRS Restructuring and Reform Act of 1998
RRC	Recovery Rebate Credit
SA	Systemic Advocacy
SADI	Secure Access Digital Identity
SAIN	Standard Audit Index Number
SAMS	Systemic Advocacy Management System
SAO	Systemic Advocacy Objective
SB/SE	Small Business/Self-Employed Operating Division
SBA	Small Business Administration
SECA	Self-Employment Contributions Act
SERP	Servicewide Electronic Research Program

Appendix 4: Glossary of Acronyms

ACRONYM	DEFINITION
SITLP	State Income Tax Levy Program
SLA	Service Level Agreement
SME	Subject Matter Expert
SMS	Short Message Service
SND	Statutory Notice of Deficiency
SPOC	Single Point of Contact
SSA	Social Security Administration
SSDI	Social Security Disability Income
SSI	Supplemental Security Income
SSN	Social Security Number
STARS	Strategic Talent Analytics and Recruitment Solutions
SWPS	Servicewide Preparer Strategy
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights
TCC	Transmitter Control Code
TCE	Tax Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TCMP	Tax Compliance Measurement Program
TDC	Taxpayer Digital Communication
TDS	Transcript Delivery System
TEFRA	Tax Equity and Fiscal Responsibility Act
TFA	Taxpayer First Act
TIA	Tax Information Access
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TPC	Third-Party Contact
TPI	Total Positive income
TPP	Taxpayer Protection Program
TTS	Text-to-Speech
TXO	Taxpayer Experience Office
TY	Tax Year
UC	Unemployment Compensation

ACRONYM	DEFINITION
UCE	Unemployment Compensation Exclusion
UK	United Kingdom
UWR	Unified Work Request
VDP	Voluntary Disclosure Program
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
W&I	Wage and Investment Operating Division
WebSD	Web Service Delivery
WMAR	Where's My Amended Return
WMR	Where's My Refund