

The Taxpayer Advocate Service and Taxpayer Rights



**TAS is the taxpayer's voice at the IRS. We help taxpayers resolve problems and protect their rights...
...and we need your help.**

All IRS employees are responsible for ensuring taxpayer rights are considered and protected.

The Taxpayer Bill of Rights

The Right to **Be Informed**

The Right to **Quality Service**

The Right to **Pay No More than the Correct
Amount of Tax**

The Right to **Challenge the IRS's Position
and Be Heard**

The Right to **Appeal an IRS Decision in an
Independent Forum**

The Right to **Finality**

The Right to **Privacy**

The Right to **Confidentiality**

The Right to **Retain Representation**

The Right to **a Fair and Just Tax System**

How You Can Help

Protecting Taxpayer Rights means:

- Taking responsibility for assisting taxpayers
- Resolving tax inquiries on first contact
- **When appropriate, sending cases to the Taxpayer Advocate Service**

If you have exhausted all options in helping the taxpayer, and a case meets TAS criteria (see reverse), please refer taxpayers to TAS using Form 911, *Request for Taxpayer Advocate Service Assistance.*

Taxpayer Advocate Service Case Acceptance Criteria

Taxpayers Facing an Economic Burden

1 Taxpayers experiencing economic harm or about to suffer economic harm.

Example: The taxpayer's return is being held pending completion of an audit and she is expecting a \$3,000 refund but cannot wait for the completion of the audit, as she has a serious medical condition and no health insurance. She needs the money to pay for non-elective surgery.

2 Taxpayers facing an immediate threat of adverse action.

Example: A taxpayer came to TAS with an eviction notice stating that he will be evicted if his rent is not paid. The taxpayer is awaiting a refund of \$2,000. This refund will pay in full his arrearage, thus preventing the eviction.

3 Taxpayers who will incur significant costs if relief is not granted.

Example: Situations where the IRS is unable to immediately make adjustments, process returns, release a lien, etc., could result in the taxpayer having to incur significant costs. Significant costs could include fees for professional assistance.

4 Taxpayers who will suffer irreparable injury or long term adverse impact if relief is not granted.

Example: The taxpayer has a lien. He is trying to refinance his mortgage, which would result in a lower monthly payment and would allow him to pay his outstanding tax liability. He has filed an amended return which would eliminate the tax liability. The amended return has been selected for examination, but no action has been taken.

Taxpayers Facing a Systemic Burden

5 Taxpayers who have experienced a delay of more than 30 days beyond normal processing times.

Example: Sixty days is the normal processing time for a Form 4506, *Request for Copy of Tax Return*, when the taxpayer is requesting a copy of an actual return. If no response is received on the 90th day after filing Form 4506, the taxpayer's circumstance meets Criteria 5.

6 Taxpayers who have not received a response or resolution to the problem or inquiry by the date promised.

Example: The taxpayer received IRS correspondence stating that a determination would be made and the taxpayer would be contacted by March 5. On March 7, the taxpayer contacts TAS for assistance because the taxpayer was not contacted by the promised date.

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.

Example: A taxpayer writes to the IRS for an abatement of his federal tax deposit penalty and requests a credit elect to the next quarter. IRS abates the penalty, but the overpayment has not been credited to the next quarter.

Best Interest of the Taxpayer

8 The manner in which the tax laws are being administered raises considerations of equity, or have impaired or will impair the taxpayers' rights.

Example: The taxpayer disagrees with the proposed tax assessment. A notice of deficiency was issued without giving the taxpayer his appeal rights.

TAS Public Policy

9 The National Taxpayer Advocate (NTA) determines when compelling public policy warrants assistance to an individual or group of taxpayers. The NTA has the sole authority for determining which issues are included in this criterion and will so designate by memo.

Example: The NTA decided any inquiries related to organizations where the IRS automatically revoked their tax-exempt status because the organization did not file an annual return or notice for three consecutive years

Unless there is an economic burden, **TAS generally will not accept the following types of inquiries:** Processing of Original Returns; Unpostable/Reject cases; Processing of Amended Returns; and Injured Spouse cases. In addition, generally taxpayers who seek assistance with an identity theft systemic burden issue should be referred to the Accounts Management Identity Protection Specialized Unit (IPSU). See IRM 13.1.7, TAS Case Criteria; and IRM 13.1.16, Receipt and Assignment of TAS Cases; for specific information concerning inquiries involving the issues mentioned above.