

Taxpayer Advocate Service

Your Voice at the IRS

www.TaxpayerAdvocate.irs.gov

TAXPAYER
ADVOCATE
SERVICE

YOUR VOICE AT THE IRS





Who We Are

- An independent organization within the IRS
- Provides free service to eligible taxpayers
- Offices in every state, the District of Columbia, and Puerto Rico



Our Mission

We help taxpayers resolve problems with the IRS and recommend changes to prevent the problems.





TAS Leadership

- **Nina E. Olson**
National Taxpayer Advocate
- **Bridget Roberts**
Deputy National Taxpayer Advocate





TAS Offices

- Office of the Taxpayer Advocate
 - Headquarters in Washington, D.C.
- Local TAS offices nationwide
 - One or more in every state
 - One in the District of Columbia
 - One in Puerto Rico
- TAS continues to look at geographic needs





What We Do

TAS:

- Protects taxpayers' rights by ensuring all taxpayers are treated fairly, and that they know and understand their rights under the Taxpayer Bill of Rights (TBOR)
- Helps individuals, businesses, and exempt organizations

If you qualify for help, your advocate will be with you at every turn and do everything possible to assist you.

TAS is your voice at the IRS!



Taxpayer Bill of Rights (TBOR)

- Congress codified the TBOR as proposed by the National Taxpayer Advocate in her 2014 Annual Report to Congress.
- Internal Revenue Code (IRC) §7803(a)(3) was enacted in 2015 and applies to all IRS employees in their dealings with taxpayers.

<https://www.youtube.com/watch?v=PZmFdjDq7C4>





Taxpayer Bill of Rights (TBOR)

The Right to:

1. Be Informed
2. Quality Service
3. Pay No More Than the Correct Amount of Tax
4. Challenge the IRS's Position and Be Heard
5. Appeal an IRS Decision in an Independent Forum





Taxpayer Bill of Rights (TBOR)

The Right to:

6. Finality
7. Privacy
8. Confidentiality
9. Retain Representation
10. A Fair and Just Tax System





Taxpayer Bill of Rights (TBOR)

For more information on these rights and how they can be applied, visit TBOR pages on the Tax Toolkit at:

www.taxpayeradvocate.irs.gov/about-tas/taxpayer-rights





When We Get Involved

Most cases can and should be resolved
through normal IRS channels

TAS resolves cases that meet our acceptance criteria





TAS Criteria: Economic Burden

- Experiencing or about to suffer economic harm
- Facing immediate threat of adverse IRS action
- Will incur significant cost if relief is not granted
- Will suffer irreparable injury or long-term adverse impact





TAS Criteria: Systemic Burden

- Delay of more than 30 days past normal processing time
- No response by promised date
- Systemic or procedural failure





TAS Criteria

- **Best interest of the Taxpayer**

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**

The NTA determines compelling public policy warrants special assistance to an individual or group of taxpayers.





TAS Authority

- Taxpayer Assistance Order (TAO)
- Taxpayer Advocate Directive (TAD)





Systemic Advocacy

- Part of TAS's mission is to recommend changes to prevent problems.
- TAS's Office of Systemic Advocacy addresses large-scale problems that affect many taxpayers.





Bringing Systemic Issues to TAS

Systemic Advocacy Management System (SAMS)

- Web-based system to receive advocacy issues, ideas, and suggestions.
- For taxpayers and practitioners, as well as academic, research, and professional organizations.
- irs.gov/sams





Reports to Congress

- Annual Report to Congress and Objectives Report to Congress
- Submitted to Congress without Treasury or IRS review
- Available at www.TaxpayerAdvocate.irs.gov/reports



FY 2019 Objectives Report



www.taxpayeradvocate.irs.gov/2019ObjectivesReport





FY 2019 Objectives Report

“In this environment, it is critical for the IRS to direct its resources where they have the greatest positive effect on achieving tax compliance, particularly voluntary tax compliance. Importantly, voluntary tax compliance is heavily linked to customer service and the customer experience.”

— Nina E. Olson, National Taxpayer Advocate





FY 2019 Objectives Report

Review of the 2018 Filing Season

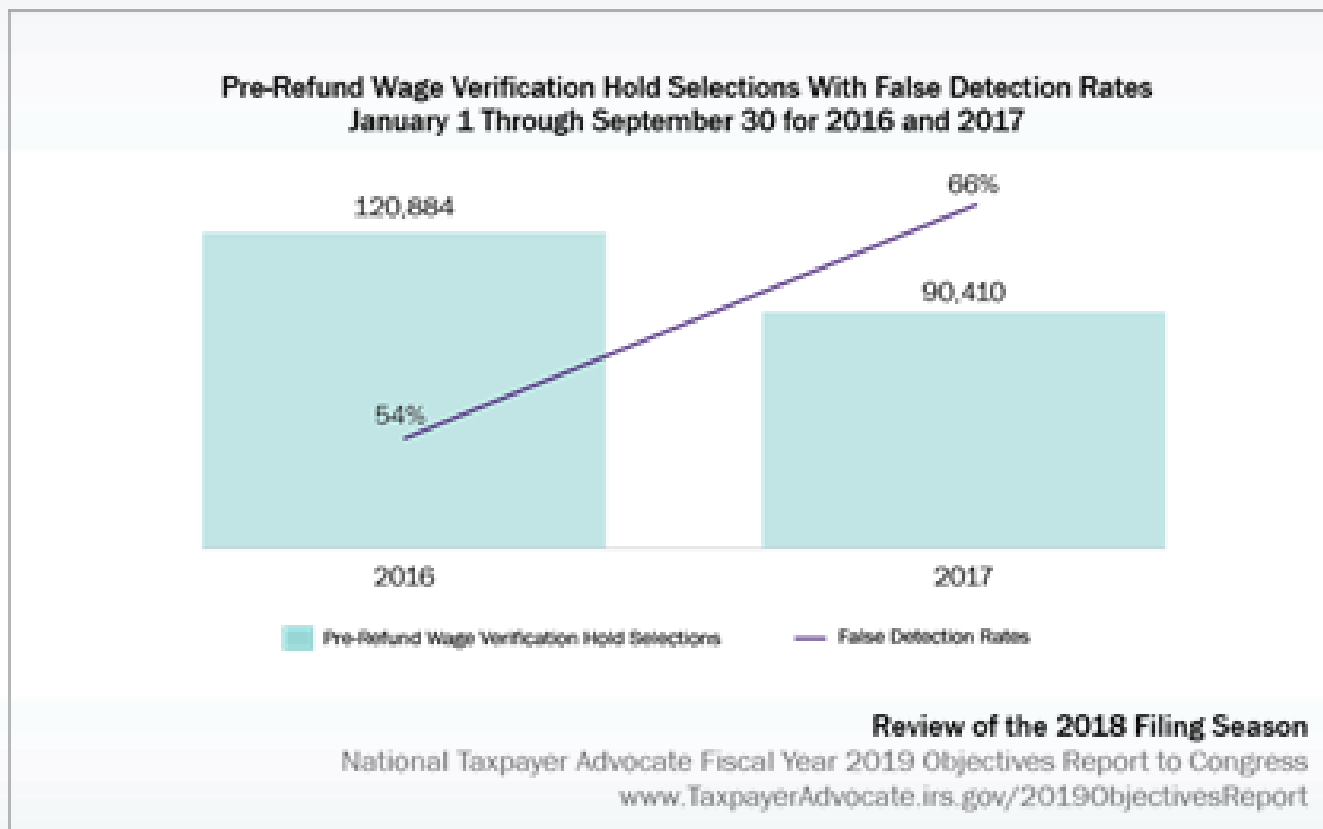
Taxpayer experiences during Filing Season 2018:

- Impact of several changes in the Protecting Americans from Tax Hikes Act of 2015 (PATH Act);
- Interactions with the IRS through phones, correspondence, face-to-face meetings, and online access; and
- Special topics, including identity theft and refund fraud, the Affordable Care Act (ACA), and services for U.S. taxpayers living abroad.



FY 2019 Objectives Report

Review of the 2018 Filing Season



False positive rates increased in 2017.



FY 2019 Objectives Report

Tax Cuts and Jobs Act (TCJA)

- Implementing tax reform major effort in FYs 2018 and 2019;
- Requires the IRS to reprogram approximately 140 systems and create or revise about 450 forms, instructions, and publications — twice the number in a normal year.
- As of May 29, 2018, the IRS's Tax Reform Implementation Office and Tax Reform Implementation Council (TRIC) had developed a Tax Reform Enterprise Integrated Project Plan containing over 9,000 tasks.



FY 2019 Objectives Report

Tax Reform



TAX REFORM CHANGES

Learn more about the changes
⇌ and how they will affect you

www.TaxpayerAdvocate.irs.gov/taxchanges

TAXPAYER
ADVOCATE
SERVICE

YOUR VOICE AT THE IRS





FY 2019 Objectives Report Omnichannel Service Needs

An omnichannel approach to taxpayer communication would allow the taxpayer to choose the way to communicate with the IRS that best meets his or her needs and preferences.





FY 2019 Objectives Report

Omnichannel Service Needs

- The IRS should examine why taxpayers prefer and choose particular channels instead of attempting to modify their behavior.
- Factors likely to the experience of taxpayers seeking assistance are: ease of access, effectiveness of resource, and emotional impact of the interaction.
- A favorable customer experience creates a sense of customer loyalty, crucial to relational approach to taxpayer service and increasing voluntary compliance.





FY 2019 Objectives Report

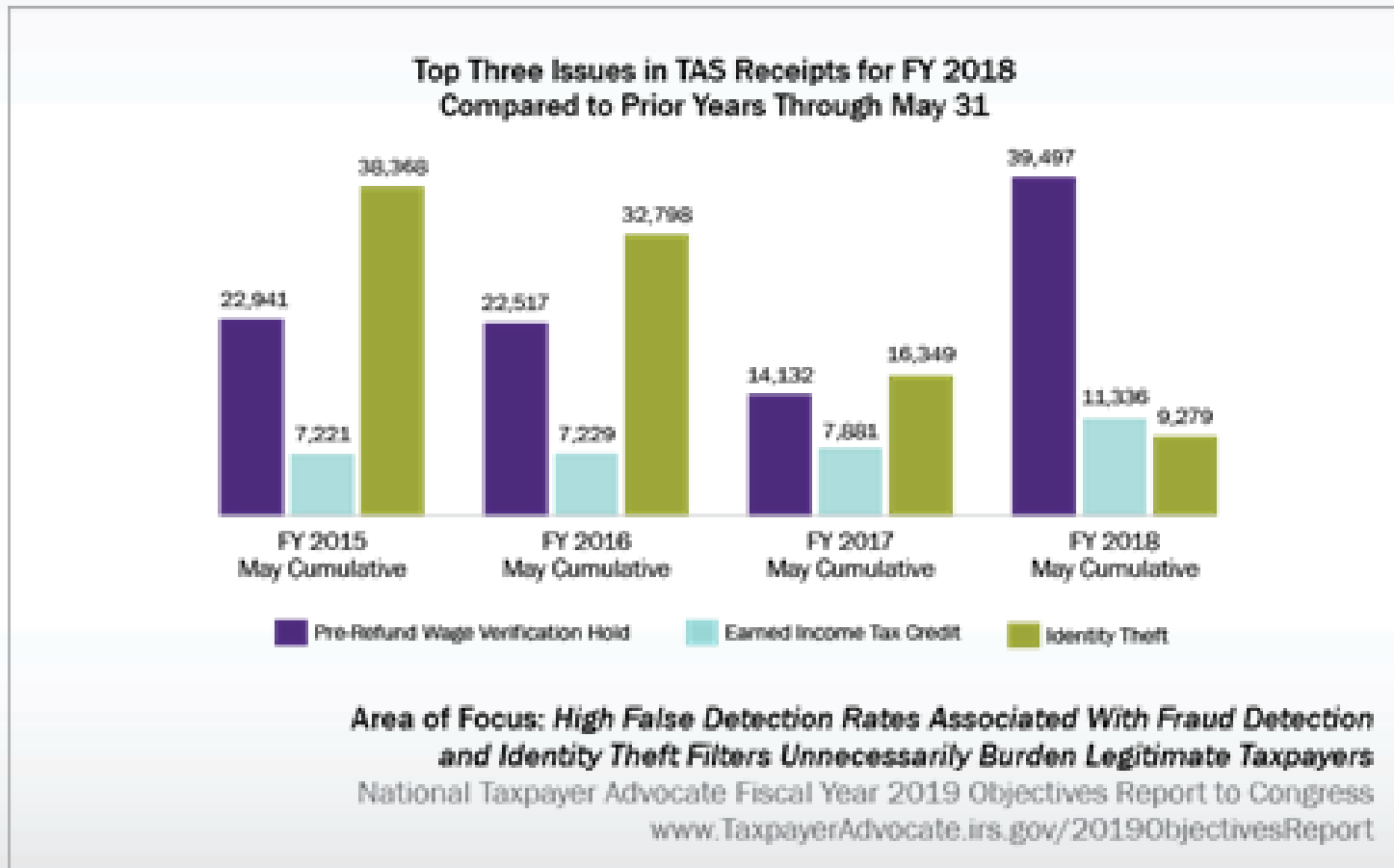
Enterprise case management (ECM)

- ECM is critical for the IRS to be a 21st century tax agency and allow IRS employees to properly do their jobs and provide 21st century service.
- The IRS needs:
 - To learn from past failed efforts;
 - To leverage TAS's experience in developing an integrated systems; and
 - To receive multi year IT funding to support a multi year plan.



FY 2019 Objectives Report

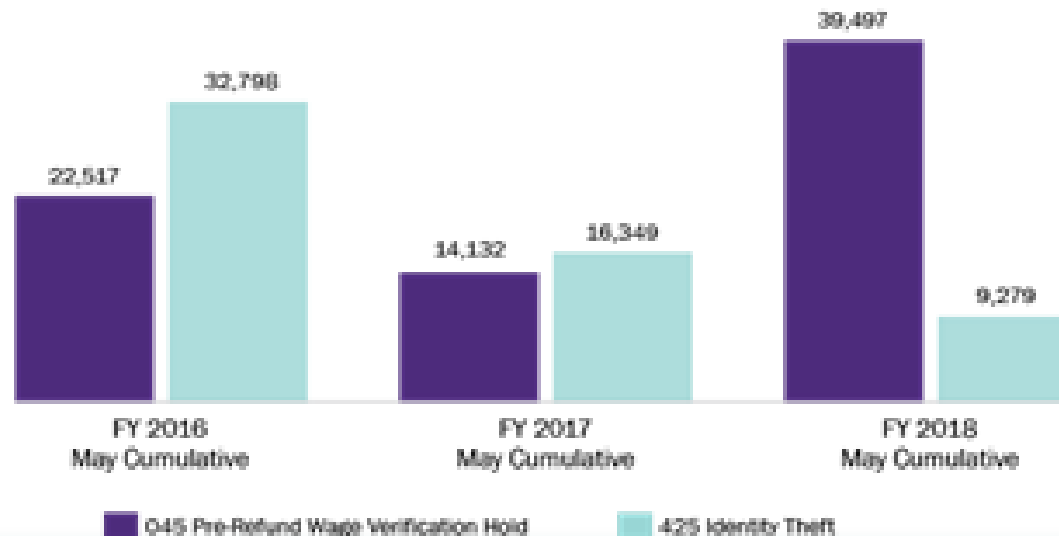
high False Positive rates Burden Taxpayers



FY 2019 Objectives Report

high False Positive rates Burden Taxpayers

TAS Pre-Refund Wage Verification Hold and Identity Theft Receipts



Area of Focus: High False Detection Rates Associated With Fraud Detection and Identity Theft Filters Unnecessarily Burden Legitimate Taxpayers

National Taxpayer Advocate Fiscal Year 2019 Objectives Report to Congress
www.TaxpayerAdvocate.irs.gov/2019ObjectivesReport





FY 2019 Objectives Report

Private Debt Collection (PDC)

- PDC continues to burden taxpayers likely in economic hardship.
- As of 2nd quarter FY2018, taxpayers who made payments while in the program:
 - 46% had incomes below 250% of federal poverty level; and
 - 43% who entered into installment agreement had incomes less than their allowable living expenses.





FY 2019 Objectives Report

Private Debt Collection (PDC)

- PDC program generated net revenue in FY 2018 but yet to break even overall;
- About 2% of the dollars assigned have been collected thus far;
- To date, the IRS has assigned the debts of 304,444 taxpayers;
- The IRS plans to assign between 700,000 to 800,000 debts in calendar year 2018, without projections of PDC program revenues and costs.





FY 2019 Objectives Report More Information

More information available on our website:

www.taxpayeradvocate.irs.gov/2019ObjectivesReport



TAS ACA Estimator Tools



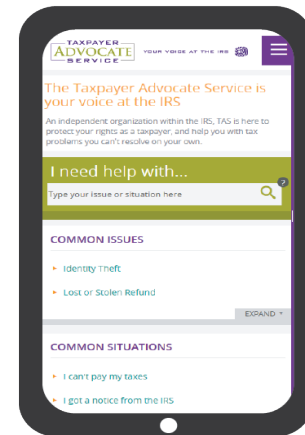
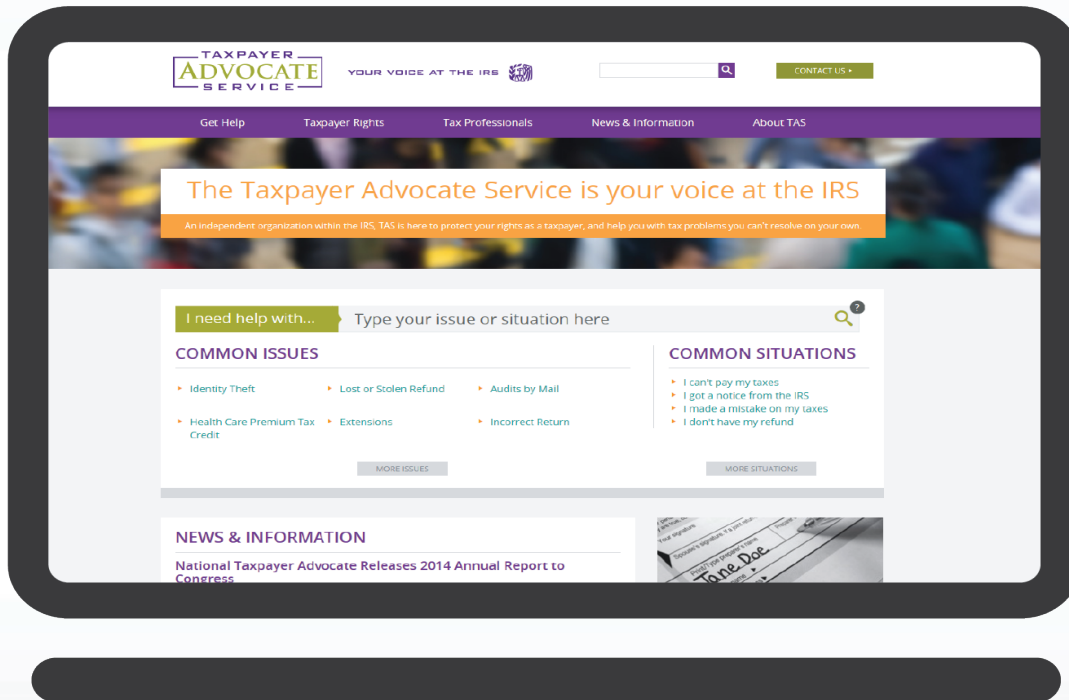
TAS created tools for estimating healthcare tax credits and payments:

- [Premium Tax Credit Change Estimator](#)
- [Small Business Health Care Tax Credit \(SBHCTC\) Estimator](#)
- [Employer Shared Responsibility Provision \(ESRP\) Payment Estimator](#)

<http://taxpayeradvocate.irs.gov/get-help/aca>



Taxpayer Resources: Tax Toolkit



www.taxpayeradvocate.irs.gov



Other TAS Programs

Taxpayer Advocacy Panel (TAP)

- Independent panel of citizen volunteers
- Suggests ways to improve the IRS
- Contact TAP at 1-888-912-1227 or www.improveirs.org





Other TAS Programs

Low Income Taxpayer Clinics (LITCs):

- LITCs represent low income taxpayers who have a controversy with the IRS, including taxpayers who speak English as a second language
- LITCs provide services for free or no more than a nominal fee
- Find the nearest LITC at www.taxpayeradvocate.irs.gov/litcmap



How to Contact TAS

Your local advocate's number is in your local directory and at: www.taxpayeradvocate.irs.gov/contact-us

Or

- Fax or phone the Local Taxpayer Advocates listed in Publication 1546, *Your Voice at the IRS*
- Call the NTA Case Intake Line: 1-877-777-4778
- Download Form 911, *Request for Taxpayer Advocate Service Assistance*, from irs.gov





Want to Know More?

The National Taxpayer Advocate frequently publishes a blog to raise public awareness about challenges in tax administration.

Topics have included:

- The IRS's Private Debt Collection program;
- Passport revocations under the FAST Act;
- The Sharing Economy; and
- Federal Payment Levy Program

Subscribe to the blog by emailing tas.nta.blog@irs.gov

www.TaxpayerAdvocate.irs.gov/about/nta-blog





Want to Know More?

- Facebook: www.facebook.com/YourVoiceatIRS
- Twitter: www.twitter.com/YourVoiceatIRS
- YouTube: www.youtube.com/TASNTA
- Tax Toolkit: www.TaxpayerAdvocate.irs.gov



Questions?



**Thank you for helping us
help taxpayers!**

TAXPAYER
ADVOCATE
SERVICE

YOUR VOICE AT THE IRS

