



Taxpayer Advocate Service Clarifies Case Acceptance Criteria

The Taxpayer Advocate Service (TAS) is designed to be a "safety net" for taxpayers who are experiencing problems with the IRS. However, we can't possibly help all six million to 12 million taxpayers who may be having problems at any given time. So, in June 2012, we provided information to better clarify the types of cases where we can add the most value. These tend to fall into four categories.

1. Where a taxpayer is experiencing some financial difficulty, emergency, or hardship, and the IRS needs to move much faster than it usually does (or even can) under its normal procedures. In those cases, time is of the essence. If the IRS doesn't act quickly (for example, to remove a levy or release a lien), the taxpayer will experience even more financial harm.
2. Where many different IRS units and steps are involved, and the case needs a "coordinator" or "traffic cop" to make sure everyone does their part. TAS plays that role.
3. Where the taxpayer has tried to resolve a problem through normal IRS channels but those channels have broken down.
4. Where the taxpayer is presenting unique facts or issues (including legal issues), and the IRS is applying a "one size fits all" approach, isn't listening to the taxpayer, or doesn't recognize that it needs new guidance for those circumstances.

Last year, we assessed where our efforts have the greatest impact, and identified four types of issues in which the IRS seemed to get the right answer (though slowly). Those cases involve the processing of original tax returns, amended returns, rejected and unpostable returns, and injured (but not innocent) spouse claims. We determined that TAS *generally* won't accept cases involving these pure processing issues so we could focus on higher-impact problems.

However, there are many exceptions to this policy. If the taxpayer is suffering an economic burden, TAS will take the case. If the case involves other issues, as in the example below, TAS will take the case. If the taxpayer is referred by a congressional office, TAS will take the case. And if the taxpayer specifically requests and insists, TAS will take the case.

We'll continue striving to help tax professionals and their clients. But before you contact TAS, please remember that we're a finite resource that Congress created not to substitute for regular IRS procedures but to help taxpayers who need special attention.

We ask that you follow regular procedures first and come to TAS only if we can really add value to the case. Below are examples of the kinds of cases we will and won't accept.

Example 1: A taxpayer has more than one issue. The normal processing time for an amended return is approximately eight to 12 weeks. The taxpayer filed a 2010 Form 1040X more than four months ago expecting a refund, but also has an outstanding balance for tax year 2009 and is receiving IRS collection notices. The 2010 refund would pay the balance in full and leave a small amount for the taxpayer. TAS will accept the inquiry and establish a case because expediting the processing will resolve a collection issue.

Example 2: Single issue. The taxpayer filed a 2010 Form 1040X more than four months ago expecting a refund but this time has no audit or collection issues and is not facing an economic burden. TAS won't open a case, but instead will refer the matter to the appropriate IRS unit.