

Working with the Taxpayer Advocate Service

Tax Professionals

TAS Leadership

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National Taxpayer Advocate



Your Local Taxpayer Advocate (LTA)

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ABOUT TAS – WHO WE ARE

- Independent organization within the IRS
- Provide free service to all eligible taxpayers, including:
 - Individual taxpayers
 - Businesses
 - Non-profits
 - More
- No income limits for eligibility

***Your Voice
at the IRS***

ABOUT TAS

TAS Functions by Law

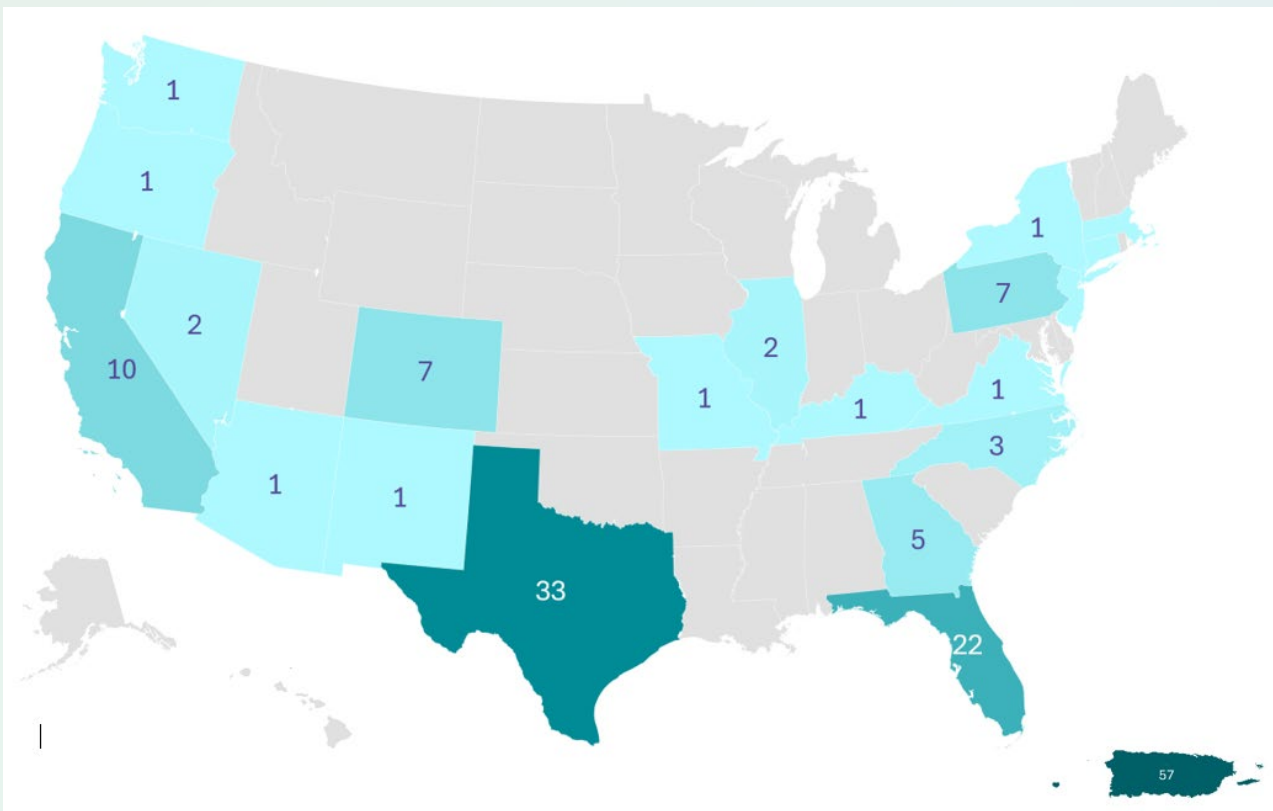
- Assist taxpayers to resolve tax problems with the IRS.
- Identify areas where taxpayers have problems dealing with the IRS.
- To the extent possible, propose changes in the administrative practices of the IRS to mitigate problems.
- Identify potential legislative changes to mitigate such problems.

ABOUT TAS – Offices

- Office of the Taxpayer Advocate
 - Washington, D.C.
- Local TAS offices nationwide
 - One (or more) in every state
 - One in Washington, D.C.
 - One in Puerto Rico

*Your Voice
at the IRS*

Spanish-speaking/Bilingual case advocacy employees



There are **160** bilingual Case Advocacy employees located in **21** states and Puerto Rico:

- **44** Intake Advocates
- **104** Case Advocates, Lead Case Advocates, and Case Advocate Supervisors
- **12** Secretaries, Technical Advisors, and Analysts

Poll Question

Which of the following are correct?

TAS

- (a) Assists only individual taxpayers.
- (b) Assists individual taxpayers, businesses, non-profits and other types of entities only if they meet our income eligibility requirements.
- (c) Assists individual taxpayers, businesses, non-profits and other types of entities and there are no income limits for eligibility.

About TAS – What We Do

- Protect your clients' rights by striving to ensure they are treated fairly and understand their rights as outlined in the Taxpayer Bill of Rights.
- Help taxpayers where a system failed to operate as intended or efforts failed to resolve the problem within the IRS.
- If your client qualifies for help, TAS is with you at every turn and does everything possible to assist.

***Your Voice
at the IRS***

TAXPAYER
ADVOCATE
SERVICE

YOUR VOICE AT THE IRS

TAXPAYER BILL OF RIGHTS

= *YOUR* RIGHTS

Taxpayer Bill of Rights

You Have the Right to...

- **Be Informed**
El Derecho de Estar Informado
- **Quality Service**
El Derecho de Recibir Servicio de Calidad
- **Pay No More Than the Correct Amount of Tax**
El Derecho de Pagar No Más de la Cantidad Correcta de Impuestos
- **Challenge the IRS's Position and Be Heard**
El Derecho de Cuestionar la Posición del IRS y de ser Escuchado
- **Appeal an IRS Decision in an Independent Forum**
El Derecho de Apelar una Decisión del IRS en un Foro Autónomo
- **Finality**
El Derecho de Llegar a una Resolución
- **Privacy**
El Derecho de Privacidad
- **Confidentiality**
El Derecho de Confidencialidad
- **Retain Representation**
El Derecho de Contratar a un Representante
- **A Fair and Just Tax System**
El Derecho de Tener un Sistema de Impuestos que sea Justo y Adecuado



Learn more about your rights at
[TaxpayerAdvocate.irs.gov/taxpayer-rights](https://taxpayeradvocate.irs.gov/taxpayer-rights).

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TAS REPORTS TO CONGRESS



<https://www.TaxpayerAdvocate.irs.gov/reports>

Top 5 tax issues - Fiscal Year 2026

- (1) Pre-Refund Wage Verification Holds
- (2) Processing Amended Returns
- (3) Returned/Stopped Refunds
- (4) Identity Theft
- (5) Taxpayer Protection Program Issues

WHEN TO COME TO TAS FOR TAX ACCOUNT HELP

In general, come to us when:

- Your client is experiencing a financial/economic hardship or facing an immediate threat of adverse action.
- You are unable to resolve your client's issue through normal IRS channels.
- You have tried to contact the IRS, but no one has responded, or the IRS hasn't responded by the date promised.

Learn more about eligibility at:

<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>

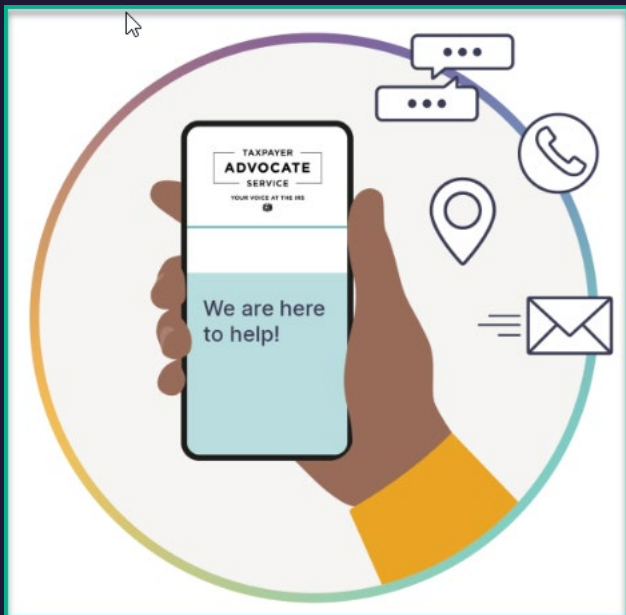
Poll Question

Which of the following are correct?

TAS

- (a) is responsible for drafting 1 annual report to congress every year and report on the top 20 most serious problems taxpayers face in dealing with the IRS.
- (b) is responsible for drafting 2 annual reports to congress every year and report on the top 10 most serious problems taxpayers face in dealing with the IRS.
- (c) is not responsible for any reports to congress.

How to contact TAS



- The number for your Local Taxpayer Advocate office is in your local directory and at:
www.taxpayeradvocate.irs.gov/contact-us
- Download Form 911, *Request for Taxpayer Advocate Service Assistance*, from irs.gov, complete and
 - Email to tas.form.911.request.for.assistance@irs.gov
 - Fax to (855) 828-2723

What to Expect

- TAS will advocate with you on your client's behalf = ***Your Voice at the IRS.***
- Contact within *ten business days* (or less) from the date you contacted us or the date your inquiry was referred to us.
- In most instances, TAS must rely on the IRS to take the action needed to resolve the issue.
- Our role is to ensure actions are completed accurately and expeditiously and the taxpayer's rights have been protected.
- Case Advocates are responsible for keeping you informed of their progress throughout the case.
- You will also be provided with a clear, complete, and correct explanation of what was done to resolve the problem when we are done.

What to Expect

- Your prompt reply to requests for additional information will ensure we can continue to advocate for you and your client.
- If we are continuously unable to reach you by phone or by letter, our office may be required to contact the taxpayer directly or possibly close the case.
- Additional information is generally needed to resolve inquiries. Documentation may include:
 - Power of Attorney or other authorization.
 - Copies of any IRS notices or letters your client has received.
 - Completed and signed forms including returns, schedules, and the information to support the returns/schedules.

Phone Numbers and Voicemail

- It is important that we have a good phone number on the account or on your Power of Attorney (Form 2848).
- TAS cannot leave tax information on a representative's answering machine or voicemail, even if the representative asks them to do so.
- Identity verification is required – for everyone.

Systemic Advocacy

Systemic Advocacy studies and seeks to resolve problems, both reactively and proactively, that affect groups of taxpayers, including problems that affect individuals, businesses, or both.

Systemic issues:

- Affect multiple taxpayers;
- Are not individual problems or cases;
- Require analysis, administrative solutions, or legislative changes; and
- Involve protecting taxpayer rights, reducing or preventing taxpayer burden, striving to ensure equitable treatment of taxpayers, or providing essential services to taxpayers.

<https://www.irs.gov/sams>

The IRS Practitioner Priority Service

- The Practitioner Priority Service (PPS) is your first point of contact with the IRS for account-related issues.
- PPS is staffed by specially trained IRS customer service representatives.
- PPS is available to all tax professionals with valid third-party authorizations, *i.e.*, Forms 2848, 8821, and 8655.
- Contact PPS at 866-860-4259
 - Continental U.S., 7 a.m. to 7 p.m. local time
 - Alaska and Hawaii, 7 a.m. to 7 p.m. Pacific time
 - Puerto Rico, 8 a.m. to 8 p.m. local time
- For more information about PPS, visit the IRS website: [Practitioner Priority Service® | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/advocate)

IRS Resources for Tax Professionals

[Tax Professionals | Internal Revenue Service \(irs.gov\)](#)

The IRS provides tax professionals access to various online tools and services.

Tax Professionals

[English](#) | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

[Enrolled Agents](#)

[Annual Filing Season Program Participants](#)

[Enrolled Retirement Plan Agents](#)

[Certified Professional Employer Organization \(CPEO\)](#)

[Enrolled Actuaries](#)

[E-File Providers](#)

[Modernized e-File](#)



E-Services

 Online tools for tax professionals

[Access E-Services](#)



PTIN System

Status:  Online

Renew or Register for 2023 by Dec. 31

[Renew or Register](#)

Request Power of Attorney or Tax Information Authorization

Review options to [submit power of attorney \(POA\)](#) or [tax information authorization \(TIA\)](#). Choose from Tax Pro Account, Submit Forms 2848 and 8821 Online, or forms by fax or mail.

Other TAS Programs



Low Income Taxpayer Clinics

- Low Income Taxpayer Clinics (LITCs) represent low-income individuals who have a tax dispute with the IRS, and provide education and outreach to individuals who speak English as a second language
- LITCs provide services for free or no more than a nominal fee (except for reimbursement of actual costs incurred)
- Find the nearest LITC at:
<https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/#LITC-finder>

Poll Question

Which of the following is correct?

TAS is

- (a) responsible for resolving taxpayer issues, has a systemic division that analyzes root causes of systemic issues and makes recommended corrective actions, and oversees the grant process for Low Income Taxpayer Clinics.
- (b) responsible for resolving taxpayers' issues and has a systemic division that analyzes root causes of systemic issues and makes recommended corrective actions.
- (c) responsible only for resolving taxpayers' issues.

Want to Know More?

For more information, visit:

- taxpayeradvocate.irs.gov/
- es.taxpayeradvocate.irs.gov/ (Spanish)
- taxpayeradvocate.irs.gov/get-help/roadmap/
- taxpayeradvocate.irs.gov/tax-professionals/

Subscribe to our monthly newsletter:

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The Taxpayer
Advocate Service
is
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AT THE IRS***

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www.TaxpayerAdvocate.irs.gov/blog