

Working with the IRS

Handbook for Community Leaders and Elected Representatives

Provided as a Service

by

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FOREWORD

NYCLA has compiled a list of common issues that taxpayers face every day. Many constituents call their community leaders and elected representatives for help with tax issues.

In response to a list of frequently asked questions received from taxpayers, NYCLA has compiled suggested answers to these questions.

We have also listed the most common IRS forms, publications, statutes (known as the Internal Revenue Code, the Code, or IRC), regulations, and sections from the Internal Revenue Manual (“IRM”) that help resolve a constituent's tax issue with the Service.

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DEFINITIONS

Congressional Affairs Program (CAP) - This program is a coordinated effort by the IRS Office of Legislative Affairs and the Taxpayer Advocate Service to establish and maintain relationships with congressional offices and help provide service and information to taxpayers.

Governmental Liaison - The liaison facilitates the exchange of data and fosters partnerships with federal, state, and local governmental agencies to improve tax administration.

Local Taxpayer Advocate (LTA) - The LTA is the head Taxpayer Advocate in a specific area, state, or region. The LTA is independent of the local IRS office and reports directly to the National Taxpayer Advocate.

Low-Income Taxpayer Clinics (LITC) - LITCs are qualified organizations independent of the IRS. They represent individuals with income below a certain level who need help with IRS issues, such as audits, appeals, and tax collection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for those who speak English as a second language. Services are offered for free or a small fee. See IRS Publication 4134, Low Income Taxpayer Clinic List, for more information.

National Taxpayer Advocate (NTA) - The NTA is the head of the Office of Taxpayer Advocate (or Taxpayer Advocate Service) within the Internal Revenue Service. The NTA is appointed by and reports directly to the Commissioner of Internal Revenue. The NTA acts as an ombudsman for all U.S. taxpayers, and, aside from the duties as the head of the office, the NTA submits annual reports on his or her objectives and recommendations to the Committee on Ways and Means of the United States House of Representatives and the Committee on Finance of the United States Senate. The NTA submits these annual reports independently from the Commissioner, the Secretary of Treasury, or any other officer or employee of the Department of the Treasury or the Office of Management and Budget. Erin M. Collins is the NTA. She was appointed as the Advocate in February 2020.

Taxpayer Advocate Management Information System (TAMIS) - Records and tracks Taxpayer Advocate Service activity and performance in carrying out its statutory role. TAMIS is a critical data source for the National Taxpayer Advocate's Annual Report to Congress, for internal feedback reporting to the operating division and other functional areas, and for proposing remedies to correct and cure inequitable tax legislation and internal IRS systemic processes that negatively affect the taxpaying public.

Taxpayer Advocacy Panel (TAP) - Independent panel of 75 citizen volunteers who listen to taxpayers, identify taxpayers' issues, and offer suggestions for improving IRS service and customer satisfaction.

Taxpayer Advocate Service (TAS) - IRS program that provides an independent system to ensure that tax problems not resolved through normal channels are fairly handled. Each state has at least one local Taxpayer Advocate. The Taxpayer Advocate also identifies issues that cause problems for taxpayers and, where necessary, brings those issues to the attention of IRS management.

Taxpayer Bill of Rights - The IRS has adopted a Taxpayer Bill of Rights as proposed by the former National Taxpayer Advocate Nina Olson. The Taxpayer Bill of Rights was codified in 2015 in 26 USC §7803(a)(3). It applies to all taxpayers in their dealings with the IRS. The Taxpayer Bill of Rights groups the existing rights in the tax code into ten fundamental rights, and makes them clear, understandable, and accessible. The Taxpayer Bill of Rights includes:

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.

THE MOST COMMON IRS FORMS

Form 2848, Power of Attorney and Declaration of Representative

General. An IRS tax form that allows a taxpayer to identify another individual as a representative for them before the IRS. It gives a third party the authority to sign documents, request additional time to assess the tax obligation, and agree to a tax adjustment.

Where to file. For Forms 2848, there are three IRS faxes and addresses corresponding to the state where state the taxpayer lived in when the return was filed. For certain requests (“Line 4. Specific Use Not Recorded on CAF”), a specific IRS office address must be used instead.

Form 4506, Request for Copy of Tax Return

General. Use Form 4506 to request a copy of a tax return or to designate (on line 5) a third party to receive the tax return.

Where to file. Attach payment and mail Form 4506 to the proper IRS address. For Forms 1040, three IRS addresses correspond to the state where state the taxpayer lived in when the return was filed. There is a separate IRS address for all other returns.

How long will it take? It may take up to 75 calendar days for the IRS to process the taxpayer’s request.

Form 4506-T, Request for Transcript of Tax Return

General. Use Form 4506-T to request tax return information. A taxpayer can also designate (on Form 2848 line 5) a third party to receive the information.

Where to file. Mail or fax Form 4506-T to the proper IRS address. These are similar to Form 4506 addresses, but fax requests are available, and a fourth address is used by six states for all types of Forms.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Note: If a taxpayer is unsure of which type of transcript they need, request the Record of Account because it provides the most detailed information.

Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

General. Use Form 4868 to apply for six more months (4 if “out of the country” and a U.S. citizen or resident) to file Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS.

Where to file. Mail the form to the proper IRS address corresponding to the state where the taxpayer resides. Extensions may also be e-filed using tax preparation software.

Qualifying for an Extension: To get the extra time, a taxpayer must:

Properly estimate his 2019 tax liability using the information available to him

Enter his total tax liability on line 4 of Form 4868, and

File Form 4868 by the regular due date of their return.

Note. The taxpayer need not explain why he or she is asking for the extension. The IRS will contact the taxpayer only if their request is denied. Taxpayers should not file Form 4868 if they want the IRS to figure their tax or they’re under a court order to file their return by the regular due date.

Caution. Although taxpayers aren’t required to pay the tax they estimate as due, Form 4868 doesn’t extend the time to pay taxes. If a taxpayer does not pay the amount due by the regular due date, he or she will owe interest. Taxpayers may also be charged penalties. Any remittance they make with their application for extension will be treated as a payment of tax.

Form 1040X, Amended U.S. Individual Income Tax Return

General. Use Form 1040X to do the following. Correct Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ. Make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3 for details). Change amounts previously adjusted by the IRS. However, include no interest or penalties on Form 1040X; those will be adjusted. Make a claim for a carryback due to a loss or unused credit.

To complete Form 1040X, the taxpayer will need:

Form 1040X and instructions;

A copy of the return the taxpayer is amending (for example, 2016 Form 1040), including supporting forms, schedules, and any worksheets completed;

Notices from the IRS on any adjustments to that return; and

Instructions for the return the taxpayer is amending. If the taxpayer does not have the instructions, they can be found online at IRS.gov.

When to File. The taxpayer should Form 1040X only after filing the original return. Generally, for a credit or refund, a taxpayer must file Form 1040X within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later.

Tip. Taxpayers should file a separate Form 1040X for each year he or she is amending. If a taxpayer is changing the federal return, he or she also may need to change the state return.

Form 1040-ES, Estimated Tax for Individuals

General. Taxpayers use this form to figure and pay estimated tax. Estimated tax is the method used to pay tax on income not subject to withholding (for example, earnings from self-employment, interest, dividends, rents, alimony, etc.). In addition, if a taxpayer does not elect voluntary withholding, he or she should make estimated tax payments on other taxable income, such as unemployment compensation and the taxable part of social security benefits.

Multiple payment methods are available, including online, in person through retail partners, by phone, by mobile device, and by mail.

Form 8822, Change of Address

General. Use this Form to notify the Internal Revenue Service of a change to a taxpayer's home mailing address. Taxpayers should mail the Form to the proper address.

Time. Generally, it takes 4 to 6 weeks to process a change of address.

Form W-4, Employee's Withholding Certificate

General. Taxpayers complete this form so their employer can withhold the correct federal income tax from their pay.

Tip. A taxpayer should consider completing a new Form W-4 each year and when his or her personal or financial situation changes.

Note. The IRS has a calculator to help taxpayers determine the correct withholding amount. Click this link for more information (<https://www.irs.gov/individuals/irs-withholding-calculator>).

Form W-7, Application for IRS Individual Taxpayer Identification Number

General. Taxpayers use this form to apply for an IRS Individual Taxpayer Identification Number (ITIN). Taxpayers can also use this form to renew an existing ITIN that is expiring, or that has expired. An ITIN is a

nine-digit number issued by the IRS to individuals who do not have, and are not eligible to get, a social security number (SSN), to file a federal income tax return.

The Form can be filed by mail. Or in person through specified IRS Taxpayer Assistance Centers, Acceptance Agents, and Certifying Acceptance Agents.

Form W-9, Request for Taxpayer Identification Number and Certification

General. Request for Taxpayer Identification Number and Certification is one of the most commonly used IRS forms. Individuals and entities use the form to provide their taxpayer identification number to entities that will pay them income during the tax year. Employers use taxpayer W-9s for payroll but do not send the form to the Internal Revenue Service. The information is used to prepare employee paychecks during the year and Forms W-2 at the end of the year. If taxpayers have their own business or work as an independent contractor, a client may request that the taxpayer provide a W-9 so he or she can accurately report the payment he or she makes.

Form SS-4, Application for Employer Identification Number

General Taxpayers complete this form to apply for an EIN (a 9-digit number) and a business tax account for an entity.

Where to file. The application may be submitted online, by mail, fax, or (international applicants only) by phone.

Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding

General Either a worker or an employer may file Form SS-8 to determine the worker's status as an employee. No matter who files the Form, the IRS will usually communicate with both the worker and the employer before making its determination. The Form is filed by mail.

Form 14039, Identity Theft Affidavit

General. The taxpayer submits a completed and signed Form 14039 to the IRS by Mail or FAX to the specialized IRS processing areas dedicated to assisting the taxpayer. In Section C of this form, be sure that the taxpayer includes the Social Security Number in the 'Taxpayer Identification Number' field.

To Avoid IRS delays:

The taxpayer should choose one method of submitting this form: either by Mail or by FAX (not both).

Provide clear and readable photocopies of any other information that the taxpayer may choose to provide.

Note that 'tax returns' may not be submitted to either the mailing address or FAX number.

Form 911, Request for Taxpayer Advocate Service Assistance

General Form 911 is used to request help from Taxpayer Advocate Service. It can be sent by FAX or mail.

COMMON ISSUES FROM CONSTITUENTS

Refund Status

General

The Service launched a specific webpage regarding the status of taxpayer refunds. See www.irs.gov/refunds for more information.

A taxpayer can check the status of his or her refund via the Check My Refund Status link ([available here](#)) or download the IRS2Go mobile application.

To check the status of his or her refund, a taxpayer will need the following information: 1) his or her social security number or IRS individual taxpayer identification number (ITIN); 2) the taxpayer's filing status (i.e., single, married filing jointly, married filing separately, or head of household); and 3) the taxpayer's exact refund amount.

The status of a taxpayer's refund will be available 24 hours after the taxpayer e-filed their individual tax return or 4 weeks after the taxpayer mailed their individual tax return. Where's My Refund? has a tracker that displays progress through 3 stages: (1) Return Received, (2) Refund Approved, and (3) Refund Sent.

The IRS will update the status of a taxpayer's refund daily.

What Information Is Not Available?

Amended Tax Return (Form 1040X)

Information regarding refunds for Form 1040X, Amended U.S. Individual Income Tax Return is not available. Amended/corrected returns are processed quickly, however, it may take 12 weeks or longer to process the return. The *Where's My Amended Return?* tool provides the status of Form 1040X Amended Tax Return for the current year and up to three prior years.

Business Tax Return Information

If a taxpayer needs refund information on federal tax returns other than U.S. Individual Income Tax (Forms 1040, 1040A, and 1040EZ), they can call 800-829-4933. From outside the U.S., call 267-941-1000. TTY/TDD: 800-829-4059.

Prior Year Refund Information

Information on *Where's My Refund?* will be for the most recent tax year the IRS has on file for the taxpayer. Taxpayers should use the *Get Transcript* tool instead.

How Long Will a Taxpayer's Refund Information Be Available?

For U.S. Individual Income Tax Returns filed before July 1: Taxpayer refund information will remain available on *Where's My Refund?* until the second or third week in December.

For U.S. Individual Income Tax Returns filed on or after July 1: Taxpayer refund information will remain available throughout the following year until the taxpayer files a tax return for a more current tax year.

If the U.S. Post Office returned a refund check as undeliverable back to the IRS, a taxpayer's refund information will remain available on *Where's My Refund?* throughout the following year until the taxpayer files a tax return for a more current tax year.

When Should I Expect my Refund?

The IRS issues most refunds in less than 21 days. However, it's possible a taxpayer's tax return may require additional review and take longer. *Where's My Refund?* has the most up to date information available about a taxpayer's refund.

What if My Refund Was Lost, Stolen, or Destroyed?

Generally, taxpayers can file an online claim for a replacement check if it's been over 28 days from the date the IRS mailed a refund. *Where's My Refund?* gives detailed information about filing a claim if this situation applies to a taxpayer.

Direct deposit also avoids the possibility that a taxpayer's check could be lost or stolen or returned to IRS as undeliverable.

What if a Refund was Supposed to go Directly to the Taxpayer's Bank Account?

A few things could have happened:

The bank account information the taxpayer put on his tax return was incorrect.

The IRS isn't responsible if the taxpayer made an error on his tax return. The taxpayer will need to contact his bank or credit union to discover what to do.

If the taxpayer already contacted his bank or credit union and got no results, file IRS Form 3911, Taxpayer Statement Regarding Refund with the IRS. The IRS will contact the institution and try to help, but the IRS can't require the bank or credit union to return the funds.

The direct deposit information was changed after the taxpayer reviewed and signed his tax return.

This could mean the taxpayer was the victim of tax return preparer fraud.

How to Request Direct Deposit?

Direct Deposit is the safest, simplest, and fastest way to receive a refund and is also easy to use. This service is free for all taxpayers. This is the same electronic transfer system used to deposit nearly 98 percent of all Social Security and Veterans Affairs benefits into millions of accounts.

Taxpayers can select it as refund method through their tax software and type in the account number and routing number. Or, taxpayers can tell their tax preparer they want direct deposit. Taxpayers can even use direct deposit if they are one of the few people still filing by paper.

A taxpayer's refund should only be deposited directly into accounts in the taxpayer's own name, the taxpayer's spouse's name, or both if it's a joint account. No more than three electronic refunds can be deposited into a single financial account or prepaid debit card. Taxpayers who exceed the limit will receive an IRS notice and a paper refund.

Whether a taxpayer's file electronically or on paper, direct deposit gives them access to their refund faster than a paper check.

Alternatively, A taxpayer can request to directly deposit their refund to either two or three banks or financial institutions or other types of accounts such as retirement accounts, health savings accounts, education savings accounts, or a treasury direct account; or to purchase a U.S. savings bond. If a taxpayer wants to use this method, there is a specific Form available, see Form 8888 for allocating a taxpayer's refund (<https://www.irs.gov/pub/irs-pdf/f8888.pdf>).

Is the IRS Holding on to a Taxpayer's Refund?

The PATH Act made the following changes, which became effective for the 2017 filing season, to help prevent revenue loss due to identity theft and refund fraud related to fabricated wages and withholdings:

The IRS may not issue a credit or refund until several days after February 15th to a taxpayer claiming the Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) on the tax return.

The IRS will hold the entire refund, including any part of the refund not associated with the EITC or ACTC.

Neither TAS, nor the IRS, can release any part of a taxpayer's refund before that date, even if the taxpayer is experiencing a financial hardship.

The IRS's examination team may be reviewing items on the taxpayer's return because it selected to audit the tax return.

A taxpayer's refund may have offset— where the IRS uses a taxpayer's refund to pay a tax debt, or other debt such as a student loan or child support — and the taxpayer has not been notified of that action yet.

If a taxpayer's spouse is solely responsible for the offsetting debt, the taxpayer may be entitled to a refund as an Injured Spouse.

Was the Taxpayer told that they Already Filed a Tax Return and Received a Refund?

A taxpayer may be a victim of Identity Theft — a common scam where someone else uses a taxpayer's personal information to file a tax return and steal the refund.

For more information about Identity Theft, see the question and guide below.

Has the Taxpayer Tried to Get His Refund and Is Now Having a Financial Hardship?

If the taxpayer contacted the IRS and tried to get their refund, and not having the money is causing a financial hardship, the Taxpayer Advocate Service may be able to help.

For more information on the Taxpayer Advocate Service, the question and guide below.

If None of the Above Situations Apply to the Taxpayer?

If the taxpayer still isn't sure what happened with the refund, the taxpayer can contact an IRS representative at the IRS Tax Help Line for Individuals - 1-800-829-1040 (TTY/TDD 1-800-829-4059).

Where and How Can a Taxpayer Get a Tax Transcript?

A taxpayer can obtain various Form 1040 transcript types online or through the mail. If a taxpayer wants to e-file and needs his or her prior years' Adjusted Gross Income (AGI), he or she must choose the proper tax return transcript type when making the request. If the taxpayer must discover how much he or she owes in a tax year or verify tax payments made within the last 18 months, then the taxpayer can view his or her tax account.

The method the taxpayer used to file the tax return, e-file, or paper, and whether there was a balance due, affects current year transcript availability.

Note: A taxpayer who needs a photocopy of the return must use *Form 4506*.

Taxpayers may register to use Get Transcript Online to view, print, or download all transcript types listed below. To register and use the online service, the taxpayer needs his or her social security number, date of birth, filing status, mailing address from their latest tax return, access to an email account, a personal account number from a credit card, mortgage, home equity loan, home equity line of credit or car loan, and a mobile phone with the taxpayer's name on the account.

A taxpayer who is unable to register or prefers not to use Get Transcript Online may order a tax return transcript and/or a tax account transcript using Get Transcript by Mail or call 800-908-9946. Allow 5 to 10 calendar days for delivery.

Transcript Types

The IRS offers the following transcript types at no charge to taxpayers:

Tax Return Transcript

General. This transcript shows most line items, including a taxpayer's adjusted gross income (AGI) from the original tax return (Form 1040, 1040A or 1040EZ) as filed, along with any forms and schedules. It doesn't show changes made after the taxpayer filed his or her original return. This transcript is only available for the current tax year and returns processed during the prior three years. A tax return transcript usually meets the needs of lending institutions offering mortgages and student loans.

Note: The secondary spouse on a joint return must use Get Transcript Online or Form 4506-T to request this transcript type. When using Get Transcript by Mail or phone, the primary taxpayer on the return must make the request.

Tax Account Transcript

General. This transcript shows basic data such as return type, marital status, adjusted gross income, taxable income, and all payment types. It also shows changes made after the taxpayer filed the original return. This transcript is available for the current tax year and up to 10 prior years using Get Transcript Online or Form 4506-T. When using Get Transcript by Mail or phone, taxpayers are limited to the current tax year and returns processed during the prior three years.

Note: If the taxpayer made estimated tax payments and/or applied an overpayment from a prior year return, he or she can request this transcript type a few weeks after the calendar year has begun to confirm the payments before filing the tax return.

Record of Account Transcript

General. This transcript combines the tax return and tax account transcripts into one complete transcript. This transcript is available for the current tax year and the prior three years using Get Transcript Online or Form 4506-T.

Wage and Income Transcript

General. This transcript shows data from information returns the IRS received such as Forms W-2, 1099, 1098, and Form 5498, IRA Contribution Information. Current tax year information may not be complete until July. This transcript is available for up to 10 prior years using Get Transcript Online or Form 4506-T.

Verification of Non-filing Letter

General. This transcript provides proof that the IRS has no record of a filed Form 1040, 1040A or 1040EZ for the year the taxpayer requested. It doesn't indicate whether the taxpayer is required to file a return for that year. This letter is available after June 15 for the current tax year or anytime for the prior three tax years using Get Transcript Online or Form 4506-T. A taxpayer must use Form 4506-T if they need a letter for tax years older than the prior three years.

Where and How Can Taxpayers Make Direct Tax Payments to the IRS?

General

A taxpayer can pay his or her taxes in several ways.

Direct Pay

A taxpayer can use the IRS's secure service to pay a taxpayer's taxes for Form 1040s, quarterly estimated tax payments, or other associated forms directly from the taxpayer's checking or savings account at no cost.

A taxpayer can keep track of payments by signing up for email notifications, each time that the taxpayer uses the IRS Direct Pay.

Email notification will contain the confirmation number the taxpayer receives at the end of a payment transaction.

The IRS continues to remind taxpayers to watch out for email schemes. The taxpayer will only receive an email from IRS Direct Pay if they've requested the service.

If a taxpayer has made a payment through Direct Pay, he or she can use their confirmation number to access the Look Up a Payment feature. The taxpayer can also modify or cancel a scheduled payment until two business days before the payment date.

The taxpayer can also view his or her payment history by accessing their online account with the IRS.

Other

A taxpayer could pay his or her taxes with his or her debit card, credit card, or through a same-day wire federal tax payment. However, paying taxes through these sources incur service and processing fees.

In regards to debit card or credit card payments, these payments may not provide the best option because not all tax forms are eligible for this payment, taxpayers cannot cancel these payments, taxpayers cannot make Federal Tax Deposits, and taxpayers cannot get an immediate release of a Federal Tax Lien

As an option of last resort, taxpayers may also mail their tax payment either as check, money order, or cashier's check payable to the U.S. Treasury. For more information, please check out this link (<https://www.irs.gov/payments/pay-by-check-or-money-order>).

What if the Taxpayer Cannot Pay His or Her Taxes?

If a taxpayer can't pay the taxes they owe, the IRS has payment options available. Which option might work for a taxpayer generally depends on how much they owe and their current financial situation. Each option has different requirements, and some have fees.

Most options for paying off a tax debt work best if the taxpayer is proactive. By taking an action as soon as possible, the taxpayer can help ease the burden and keep the IRS from acting to collect the debt.

If a taxpayer needs to file a tax return, they should, even if they'll owe taxes.

A taxpayer should file his or her return on time, with or without a payment — the IRS can charge penalties for filing late. The IRS also charges daily interest on unpaid tax bills, so the longer a taxpayer waits, the more interest they'll owe.

If a taxpayer needs to pay to pay off debt they can ask for an Installment Agreement, which is a fixed monthly payment. An Installment Agreement is a formal agreement with the IRS and involves an application process and fees.

If a taxpayer won't be able to pay off the full debt, an Offer in Compromise allows them to pay less than the amount owed. For the IRS to consider an Offer in Compromise, the taxpayers must apply, and must generally pay certain fees and a portion of the debt. The taxpayer must then file tax returns and make payments on time for five years after the IRS accepts their offer.

If the taxpayer can make no sort of payment now and the IRS agrees that the taxpayer can't pay his or her taxes and reasonable living expenses, it may place the account in a status called Currently Not Collectible.

The IRS won't try to collect payment from the taxpayer while the account is in Currently Not Collectible status, but the debt doesn't go away, and penalties and interest continue to grow.

What Should a Taxpayer Do if He or She Was a Victim of Identity Theft?

What is identity theft?

Identity (ID) theft is “a fraud that is committed or attempted, using a person’s identifying information without authority.” ID theft may involve stealing someone’s Social Security number (SSN), name, bank account, or credit card numbers, and using that information without permission.

Tax-related ID theft can affect taxpayers in two main ways:

Someone uses (stolen) identification information to file a fraudulent tax return and get a refund.

Someone uses (stolen) information to obtain employment, which can make it seem like a taxpayer had more income than they actually earned.

How will a taxpayer know if they are a victim of tax-related ID theft?

A taxpayer may discover they are a victim of tax-related ID theft when they try to file their tax return or begin receiving IRS notices about their tax account.

The most common indicators are:

The taxpayer tries to file their tax return electronically, but the IRS rejects the return because it has received another return using the SSN;

The taxpayer received an IRS notice showing they received wages from somewhere they never worked;

The taxpayer received an IRS letter indicating one or more tax returns have been filed using their SSN; or

The taxpayer received a balance due notice, refund offset notice, or have collection actions taken against them for a tax year when they didn't file a return or receive a refund.

What should the taxpayer do?

A constituent may face one of the following situations:

The taxpayer tried to file electronically, but the IRS said someone already filed using their Social Security number (SSN)

If they can't file a tax return electronically because someone has used their SSN to file a tax return, the taxpayer must file a paper tax return, along with an affidavit (see below) explaining that they are a victim of identity theft.

The taxpayer will need to:

Fill out an IRS Form 14039, Identity Theft Affidavit;

Print and sign a paper copy of their tax return; and

Submit their tax return and signed IRS Form 14039 to the IRS at the appropriate address for their state.

The IRS sent a letter saying it received a tax return with the taxpayer's name and SSN

If the taxpayer gets an IRS letter that requests they verify their identity, it's possible someone used the taxpayer's SSN to file a tax return. The IRS Taxpayer Protection Program identifies potential identity theft returns as a precautionary measure to protect the taxpayer.

If the taxpayer receives an IRS Letter 4883C, IRS Letter 5071C, or IRS Letter 5747C, they will need to:

Contact the toll-free Identity Verification line at 800-830-5084 immediately if they didn't file the tax return or don't have a filing requirement.

The taxpayer should have the following information accessible when they contact the IRS:

The IRS letter, and

A copy of current and prior year returns, including all schedules (if applicable).

Respond to the letter as soon as possible, following the instructions in the letter.

Contact the IRS Taxpayer Assistance Center (TAC) appointment line at 844-545-5640 within 30 days of the date of the letter to schedule an appointment. Bring the information and identity documents listed in the letter to the appointment. The taxpayer need not visit the TAC if they didn't file the tax return; however, they must contact the Identity Verification line listed above.

Don't complete an IRS Form 14039 unless directed to do so.

The IRS sent a letter saying the taxpayer didn't report all their income on their tax return

If the taxpayer gets a letter that says they didn't report all of their income and the taxpayer does not recognize the names of the companies where the income was earned, it's possible someone used the taxpayer's SSN for employment.

The taxpayer should:

Respond to the letter as soon as possible, following the instructions in the letter;

Fill out the IRS Form 14039, Identity Theft Affidavit; and

Submit a response and documents to the address indicated on the IRS letter.

The taxpayer's information has been stolen, and they want to protect their tax account

If they know their information has been compromised due to a lost or stolen wallet or for some other reason, the taxpayer should alert the IRS. This allows the IRS to take steps to secure the account.

Fill out and submit IRS Form 14039, *Identity Theft Affidavit*.

The IRS has a specialized unit dealing with identity theft - taxpayers can also contact them at the following telephone number:

Identity Protection Specialized Unit - Toll-free phone number: 1 (800) 908-4490

Hours: Monday through Friday 7:00 a.m. to 7:00 p.m. local time

(Alaska and Hawaii use Pacific Time)

How Do Taxpayers Extend the Time to File Their Tax Return?

General

Tax day might be circled in red on a taxpayer's calendar, but circumstances may keep a taxpayer from filing on time. Fortunately, taxpayers can request extra time to file by asking for an extension.

Extensions are available for individual returns, returns from citizens living abroad, military personnel on duty outside the United States, businesses, and tax-exempt organizations.

Remember, extending the time to file a tax return generally does not extend the time to pay any taxes due. Interest and penalties will generally begin accruing immediately after the due date. A taxpayer should estimate what they think they might owe and send that amount with their extension. This may save a taxpayer from being penalized for not paying timely. If the taxpayer can't pay, they should still file an extension and then review their payment options.

If a taxpayer believes they are due to receive a refund, they are not required to make a payment.

What should the taxpayer do?

Extensions for individual returns

There are several ways to request an automatic extension of time to file a return.

Electronically file or mail an IRS Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. The taxpayer will receive an acknowledgment or confirmation number for their records.

If the taxpayer pays all or part of their estimated tax by using the Electronic Federal Tax Payment System (EFTPS), or a credit or debit card, their extension will be automatically filed. The taxpayer will receive a confirmation number for their records once the transaction is complete.

Extensions for business and other types of returns

Businesses can also request an automatic extension using IRS Form 7004, *Application for Automatic Extension to File*. The form lists the returns that can apply for automatic extensions. The IRS grants an automatic five-month extension to some businesses (such as partnerships and trusts) and a six-month extension for many more, including corporations and S corporations.

Taxpayers can file an IRS Form 7004 electronically for most returns. See the IRS Form 7004 instructions for a list of the exceptions.

If a taxpayer is self-employed and reports their business on an IRS Form 1040 return, they would follow the extension instructions for individuals.

If a taxpayer is involved with a tax-exempt organization and needs an extension, see IRS Form 8868, *Application for Extension of Time to File an Exempt Organization Return* for more information about applying for an automatic three-month extension.

Response from the Service

The IRS will send the taxpayer a letter as soon as possible if it doesn't approve the taxpayer's extension request.

Penalties

The IRS can assess a failure to file penalty for filing late. Filing for an extension may help a taxpayer avoid this penalty. Generally, though, if the taxpayer does not also send a payment of their estimated tax, they'll be assessed a failure to pay penalty. If a taxpayer wants to appeal the penalty, they should follow the directions on the notice, or use the IRS's Request Penalty Appeal Online Tool.

A taxpayer filed an extension but the IRS sent a notice saying the taxpayer didn't

If the IRS sends a notice assessing the failure to file penalty, the taxpayer will need to respond with the information they have and ask the IRS to remove the penalty. Depending on how the taxpayer requested the extension, they should have documentation, such as the confirmation receipt for an electronically filed extension, or proof of mailing (a certified receipt).

What Should a Taxpayer Do if the IRS Told Them That Their Return Is Incorrect or Incomplete?

Errors from tax returns can happen for various reasons. A Taxpayer has several ways to fix an incomplete or incorrect tax return, depending on when the taxpayer realizes the error and what the error is.

If the taxpayer is electronic filing a return and the IRS rejects it

If a taxpayer is using the IRS's fillable forms, and the Electronic Filing (E-file) system rejects their return, it'll provide an error code telling the taxpayer the problem. Some rejected returns are caused by incorrectly entering a Social Security number or other taxpayer identification number.

Usually, a taxpayer can correct the error and try to e-file again. IRS.gov has a tool to walk taxpayers through common rejections. If a taxpayer makes the correction and the IRS still rejects the return, they can send it to the IRS by mail.

If a taxpayer made a mistake and realized after the due date for filing, but before the IRS discovers the mistake

In this case, the taxpayer can generally file an amended tax return, but they must mail it to the IRS.

If there's a mistake and the IRS sent the taxpayer a notice or returned the form

If the information is missing, the IRS will either return the form or send the taxpayer a notice asking for specific information it needs to finish processing the tax return. The taxpayer should simply send the information to the address on the notice or call the number on the notice, if they have questions.

If the IRS changed an amount on a taxpayer's tax return

The IRS sometimes makes changes because of a miscalculation. The IRS might also believe, based on other information on the return that a taxpayer is eligible for a credit they didn't claim. No matter the reason for the change, if a taxpayer disagrees, they should reply to the IRS immediately.

Gather any documentation to support the position and be ready to fax it.

Contact the IRS by mail or by calling the number on the notice received.

Follow the IRS's instructions to submit any supporting documentation and always keep copies.

The IRS is considering changing an amount on a taxpayer's tax return, due to an examination after it processed the tax return

This is called an audit. If it audits a return, the IRS will notify the taxpayer by mail, and the notice will tell the taxpayer if the audit will be handled by mail or in person. For more information, see Audits by Mail or Audits in Person.

If the taxpayer received a different refund amount than they expected or none

Changes to tax returns during processing and other situations can change the amount refunded.

Different amount: If the refund isn't the amount they expected, they should receive a notice explaining why. If the taxpayer doesn't receive a notice or they believe the IRS changed the taxpayer's refund incorrectly, the taxpayer can contact the IRS or order a transcript to discover any IRS changes.

No refund: If the taxpayer does not get a notice explaining why they didn't receive a refund as expected, they should contact the IRS right away. The refund may have been offset against other debts, inadvertently routed to the wrong bank account or mailing address, or possibly stolen by someone.

The 'Where's My Refund?' tool can help taxpayers find their refund status.

How Can Taxpayers Receive the Healthcare Premium Tax Credit to Help Pay for their Health Insurance Coverage through the Health Insurance Marketplace?

The Premium Tax Credit ("PTC") makes health insurance more affordable by helping eligible individuals and their families pay premiums for coverage purchased through the Health Insurance Marketplace (also called an Exchange).

There are two ways to get the credit. If a taxpayer qualifies for the Advance Payments Of The Premium Tax Credit ("APTC"), they can choose to have amounts paid directly to the insurance provider to help cover monthly premiums. They can also choose to get the benefit when they claim the PTC on their tax return.

A taxpayer's Premium Tax Credit may change if their income or family size changes during the year. To see how much these changes can affect a taxpayer's credit, taxpayers can use the Premium Tax Credit Change Estimator.

Decide if a taxpayer wants to receive advance payments of the premium tax credit OR get the credit when they file their return

If a taxpayer enrolls in coverage through a Marketplace and requests financial assistance, the Marketplace will calculate the estimated premium tax credit, using an estimate of the taxpayers household income and other information such as the taxpayers address, family size, and who in the taxpayer's family can enroll in non-Marketplace insurance.

A taxpayer can choose advance payments of the premium tax credit – where all or part of the estimated premium tax credit is paid to the taxpayer's insurance company, which reduces their monthly premiums — or they can choose to pay all of the premiums, and get all of the benefit of the PTC when the taxpayer files their tax return.

Advance Payments of the Premium Tax Credit

If a taxpayer chooses Advance Payments of the Premium Tax Credit ("APTC"), the Marketplace pays the estimated credit directly to the insurer for the taxpayer, reducing their monthly premium.

When the taxpayer files their tax return at the end of the year, they will compare their estimated PTC the Marketplace paid out for the year to the PTC they are allowed. The PTC the taxpayer is allowed is based on actual household income, family size, address, and who in the taxpayer's family is eligible to enroll in non-Marketplace coverage. The taxpayer will enter these amounts on IRS Form 8962, *Premium Tax Credit (PTC)*, which they will file with their tax return. If there is a difference, the taxpayer's tax bill or refund may change.

This end-of-year reconciliation of the advanced premium tax credit and the actual credit is why it is important for taxpayers to promptly report any changes in circumstance to their Marketplace.

Premium Tax Credit on a Taxpayer's Tax Return

If a taxpayer foregoes advanced payments, they will get the full benefit of the PTC when they file their tax return. In that case, the taxpayer's entire credit will either reduce the tax they owe or result in or add to a refund.

A taxpayer may want to forego the advanced payments, if they can pay their full monthly premium and their income varies widely during the year or they expect to receive a large lump sum payment later in the tax year. This would keep the taxpayer from having to contact the Marketplace to recalculate their advance credit during the year or possibly repay advanced amounts.

File a tax return

If the taxpayer receives the premium tax credit either in advance or not, they must file an income tax return, even if they need not file one otherwise.

The taxpayer should wait to file their tax return until after they receive a Health Insurance Marketplace Statement (IRS Form 1095-A) in the mail – probably in early February. It will come from their marketplace, not from the IRS.

If the taxpayer does not receive the IRS Form 1095-A or the information on it is incorrect, they must contact their marketplace.

The form will have all the information the taxpayers needs to file IRS Form 8962, *Premium Tax Credit (PTC)*, including the amount of any advance payments of the premium tax credit paid to their health plan. The taxpayer will need to complete IRS Form 8962 and file it with their regular tax return.

Note: IRS Form 1040EZ can't be used to claim or reconcile the premium tax credit.

THE TAXPAYER ADVOCATE SERVICE

Where Can Taxpayers Contact Taxpayer Advocate Services in NYC / Long Island / NJ?

Local Taxpayer Advocate for NYC / Long Island

Location	Address	Phone, fax
Brooklyn	2 Metro Tech Center 100 Myrtle Ave, 7th floor Brooklyn, NY 11201	718-834-2200 Fax: 855-818-4818
Manhattan	290 Broadway, 5th Floor New York, NY 10007	212-436-1011 Fax: 855-818-4824
Brookhaven	1040 Waverly Avenue Stop 02 Holtsville, NY 11742	631-654-6686 Fax: 855-818-5701

Local Taxpayer Advocate for NJ

Location	Address	Phone, fax
Springfield	955 S. Springfield Ave., 3rd Floor Springfield, NJ 07081	973-921-4043 Fax: 855-818-5695

Types of Cases the Taxpayer Advocate Service Accepts - What Kind of Help Can the Taxpayer Receive?

Before contacting TAS, taxpayers should know that TAS accepts cases that fall into one of four categories. Each category has "Criteria" for which TAS will accept cases. Below we set forth the four overarching categories, and then we present each of the four categories in greater detail as explained in the Internal Revenue Manual ("IRM"), with the 9 "Criteria" listed for acceptance of cases by TAS.

The Four General Categories of Cases Accepted by TAS are:

Economic Burden (There are 4 distinct types of Economic Burden cases that TAS accepts, which will be set forth below)

Systemic Burden (There are 3 distinct types of Systemic Burden cases that TAS accepts, which will be set forth below)

Best Interest of the Taxpayer (There is 1 type of case that TAS accepts under this category, which will be set forth below)

Public Policy (This is a catch-all category)

The detailed descriptions of each category of cases that TAS accepts, which follows below, are all taken from the IRM Section 13.1.7.2. Before a taxpayer contacts TAS, it may be helpful in serving the taxpayer to suggest one or more of the above criteria as being present, so TAS may expedite the request for assistance.

TAS Case Criteria 1–4, Economic Burden - IRM 13.1.7.2.1 (02-04-2015)

Criteria 1 - The taxpayer is experiencing economic harm or is about to suffer economic harm. The economic harm may result from actions by the IRS or created as a result of circumstances in the taxpayer's personal life.

IRC § 7811(a)(2) outlines three Economic Harm examples of significant hardship categorized below as Case Criteria 2, 3 and 4. Economic Harm situations that require TAS's assistance but do not fall under these criteria will be captured under Case Criteria 1.

Note: Be careful not to confuse "economic harm" with "economic hardship." The term "economic hardship" has significance in IRC § 6343, Authority to release levy and return property.

Example: A taxpayer's return has been selected for examination based on the claim for Earned Income Tax Credit (EITC). The taxpayer is expecting a \$3,000 refund but cannot wait for the completion of the examination, as the taxpayer has a serious medical condition and no health insurance. She needs the money to pay for prescription drugs and nonselective surgery. This case should be accepted into the TAS program as a Criteria 1 case.

Criteria 2 - The taxpayer is facing an immediate threat of adverse action. Most situations will involve an action by the IRS, such as filing a Notice of Federal Tax Lien, serving a Notice of Levy or seizing property.

The threat of adverse actions can also involve the taxpayer's personal situations, such as utility cutoffs or evictions. Such actions may cause negative financial consequences or economic burden to the taxpayer. A warning of impending action that will negatively impact the taxpayer

is considered a "threat." An immediate threat is defined as an action that will take place in the very near future.

Example: On June 15, the taxpayer came to TAS with an eviction notice stating that he will be evicted on July 1 if his rent is not paid. The taxpayer is awaiting a refund of \$2,000 on his 2006 Form 1040 income tax return. This refund will pay in full his arrearage, thus preventing the eviction. This case would be accepted into the TAS program as a Criteria 2 case because the threat of adverse action exists (the eviction notice), and the threat is immediate (15 days).

Criteria 3 - The taxpayer will incur significant costs if relief is not granted (including fees for professional representation). Situations where the IRS cannot immediately make adjustments, process returns, release a lien, etc., could cause the taxpayer having to incur significant costs. Significant costs could include professional fees for representation.

Note: The Local Taxpayer Advocate (LTA) will determine what constitutes significant costs based on the facts and circumstances of each case.

Example: The IRS sends a corporation a notice requesting payment of an outstanding balance of employment taxes and penalties owed by the business. The notice indicates that the business has employment tax balances regarding 12 employment tax quarters totaling \$10,000. The business provides documentation to the IRS, which it contends that if all payments were correctly applied to each quarter, there would be no balance due. The IRS requests additional records and documentation. Because there are 12 quarters involved, to comply with this request the business asserts that it will need to hire an accountant, who estimates he will charge at least \$5,000 to organize all the records and provide a detailed analysis of how to apply the deposits and payments. The business is facing significant costs.

Criteria 4 - The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted. This includes situations where a taxpayer may lose assets, income, or potential income if relief is not provided. Some situations include loss of the ability to be licensed or bonded as part of the taxpayer's occupation, or loss of borrowing power or clients due to filing a Notice of Federal Tax Lien. Other situations may involve damage to credit ratings resulting in a denial of a loan.

Example: The taxpayer has a lien on his property due to an outstanding tax liability. 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. This case should be accepted into the TAS program under Criteria 4.

TAS Case Criteria 5 – 7, Systemic Burden - IRM 13.1.7.2.2 (02-04-2015)

Criteria 5 - The taxpayer has experienced a delay of over 30 days to resolve a tax account problem. Like Criteria 1-4, Criteria 5 is also listed in IRC § 7811(a)(2).

A. Where there is an established time frame for a specific action based on an IRM, IRS form, or other official documents, Criteria 5 is met when the problem or inquiry is delayed over 30 days beyond the normal response time for the particular action. Refer to Exhibit 13.1.7-1, General Response Time Guidelines, for established normal response times on various (not inclusive) issues.

Example: A taxpayer files a 2012 individual income tax return with a Schedule C claiming business expenses. The taxpayer received a notice ten months ago that the return was selected for examination and provided the requested documentation. The taxpayer has received no further contact from the IRS which is a delay of over 30 days beyond normal response time.

B. Where there is no established time frame for a specific action based on an IRM, IRS form, or other official documents, Criteria 5 is met when the problem or inquiry is delayed over 30 days after the initial date the taxpayer made a request for IRS assistance.

Example: A taxpayer received an examination determination from a revenue agent. On January 10, the taxpayer wrote to the IRS, requesting an interest calculation so she could pay her account in full. On March 1, the taxpayer contacts TAS for the interest calculation because she has not received a response to her letter. Since over 30 days have passed from January 10, Criteria 5 is met.

C. Criteria 5 is met when the IRS sends multiple interim responses and no other actions by the IRS have been taken. Interim letters can extend prescribed time frames unless the delay is extensive or unreasonable. Judgment should be used to determine if the operating division or function's delay is justified or whether it is an unwarranted delay.

Example: A taxpayer writes to the IRS for an abatement of his federal tax deposit penalty on June 12. The taxpayer receives a response from the IRS on July 1, acknowledging receipt of his letter and informing him it will be another 30 days before his inquiry can be answered. On July

27, the taxpayer receives another IRS letter stating that it will take an additional eight weeks for a reply. The TAS employee checks IDRS information and no action has been taken by the IRS on the taxpayer's account other than sending the second interim correspondence. The taxpayer's circumstances meet Criteria 5.

D. Delays due to taxpayer unresponsiveness will not meet Criteria 5.

Example: A taxpayer writes to the IRS for an abatement of his federal tax deposit penalty on June 12. The taxpayer receives a response from the IRS on July 1, acknowledging receipt of his letter and requesting additional information by July 12 to abate the penalty. On July 27, the taxpayer receives another IRS letter with a second request for information. The taxpayer has submitted no information for consideration. The taxpayer contacts TAS for assistance on August 1, stating the penalty has not been abated. The TAS employee checks IDRS and determines from the history items that multiple requests for information were sent to the taxpayer. The TAS employee asks if the taxpayer has received any contact from the IRS. The taxpayer states he did receive a request for more information but has not mailed it in. This circumstance does not meet Criteria 5. However, TAS should still explain to the taxpayer what information the IRS needs to make a penalty abatement.

Criteria 6 - The taxpayer has not received a response or resolution to the problem or inquiry by the date promised.

Example: The taxpayer has been in contact with the Correspondence Examination unit at an IRS campus because of alleged unreported income. The tax examiner requested substantiation of the taxpayer's basis of some stock transactions. The taxpayer sent the information five weeks ago. The taxpayer received IRS correspondence acknowledging receipt of the information. The IRS correspondence also indicated that a determination would be made and the taxpayer would be contacted by March 5. On March 7, the taxpayer contacts the NTA toll-free number for assistance. The inquiry is accepted into TAS as a Criteria 6 case because the taxpayer was not contacted by the promised date of March 5.

Criteria 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: The IRS examined a taxpayer's return in a prior year for EITC and subsequently allowed the credit. The taxpayer filed her subsequent year return and the IRS failed to issue her refund. The taxpayer contacts TAS for assistance. TAS determines the refund was held because the IDRS transaction code 810 indicator was never reversed, as it should have been. The

taxpayer's circumstances meet Criteria 7 because the IRS's procedures for releasing a refund freeze failed to operate as intended.

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. The taxpayer's circumstances meet Criteria 7 because the IRS's procedures for crediting overpayments failed to operate as intended.

TAS Case Criteria 8, Best Interest of the Taxpayer - IRM 13.1.7.2.3 (02-04-2015)

Criteria 8 - The manner in which the tax laws are being administered raise considerations of equity or has impaired or will impair the taxpayer's rights. Although many TAS cases may generally involve equity considerations or impair taxpayer rights, Case Criteria 8 should be used only if the case does not fit into any other TAS case criteria.

Example: A taxpayer seeks TAS assistance because a levy was issued before the taxpayer getting collection due process (CDP) rights and the taxpayer wants TAS assistance in getting the levy released because the taxpayer cannot pay for her basic living expenses with the levy in place. Although the taxpayer's rights have been impaired because of the IRS's failure to provide CDP rights, it would not be appropriate to classify the case as Criteria 8 because the taxpayer is also experiencing economic harm, and the case would meet Case Criteria 1.

Note: RRA '98 § 1203(b)(3) addresses violations of taxpayers' constitutional or civil rights by an IRS employee. The Treasury Inspector General for Tax Administration (TIGTA) has responsibility for investigating such alleged violations. If a taxpayer believes his or her constitutional or civil rights were violated by an IRS employee, please refer to IRM 13.1.15, *Customer Complaints / RRA98 Section 1203 Procedures*.

Looking at the significant hardship requirement in the Internal Revenue Code (IRC) § 7811 may be useful in making a Criteria 8 determination. Section 7811(a)(1)(A) provides "the National Taxpayer Advocate may issue a Taxpayer Assistance Order if" "the National Taxpayer Advocate determines the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the Secretary." Treasury Regulation § 301.7811-1(a)(4)(ii), further explains that significant hardship means "a serious privation is caused or about to be caused to the taxpayer as the result of the particular manner in which the revenue laws are being administered by the IRS." Thus, if a taxpayer is experiencing or about to experience a serious privation of taxpayer rights, then the case meets Criteria 8.

In considering whether a taxpayer is experiencing or about to experience a serious privation of taxpayer rights, consider whether the taxpayer's rights have been impaired. These rights include:

The Right to Be Informed. Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the law and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The Right to Quality Service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The Right to Pay No More than the Correct Amount of Tax. Taxpayers have the right to pay only the tax amount legally due, including interest and penalties, and to have the IRS to apply all tax payments properly.

The Right to Challenge the IRS's Position and Be Heard. Taxpayers have the right to raise objections and provide additional documentation in response to IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a written response if the IRS does not agree with their position.

The Right to Appeal an IRS Decision in an Independent Forum. Taxpayers are entitled to a prompt and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The Right to Finality. Taxpayers have the right to know the maximum time they have to challenge the IRS's position and the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The Right to Privacy. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

The Right to Confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The Right to Retain Representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to assistance from a Low-Income Taxpayer Clinic if they cannot afford representation.

The Right to a Fair and Just Tax System, Including Access to the Taxpayer Advocate Service. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

If any of these rights have been impaired and no other case criteria fit, it would be appropriate to accept the case under Criteria 8. If no rights have been impaired, next consider the equities. If the action the IRS is taking is not equitable, a case can also be classified as Criteria 8.

TAS Case Criteria 9, TAS Public Policy - IRM 13.1.7.2.4 (02-04-2015)

Criteria 9 - The NTA determines 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 at least annually.

Example: The NTA determined 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 met this criterion.

Note: Criteria 9 should be used only when the taxpayer's case does not fit within any other criteria.

Contacting Low-Income Taxpayer Clinics in NYC / Long Island / North NJ

North NJ

Location	Name, Address	Phone, fax, email
Jersey City	Northeast New Jersey Legal Services LITC 574 Summit Avenue, 2nd Floor Jersey City, NJ 07306	201-792-6363 NNJLS@lsnj.org
Newark	Rutgers Federal Tax Law Clinic 469 S.I. Newhouse Center for Law and Justice 123 Washington Street Newark, NJ 07102	973-353-1685 sfreund@law.rutegrs.edu

NYC and Long Island

Location	Name, Address	Phone, email
Brooklyn	Brooklyn Legal Services Corporation A Shriver Tyler MacCrate Center for Justice 260 Broadway, Suite 2 Brooklyn, New York 11211 (and 2 more locations)	800-696-7778 718-487-2300 info@bka.org
	Legal Services NYC - Brooklyn LITC 105 Court Street, 3rd Floor Brooklyn, NY 11201	718-237-5528
Bronx	Legal Services NYC - Bronx LITC 349 East 149th Street, 10th Floor Bronx, N.Y. 10451	718-928-3700
Manhattan	The Legal Aid Society LITC 199 Water Street New York, NY 10038 (and multiple other locations in the city)	212-426-3013
	Fordham Law School Tax Litigation Clinic Lincoln Square Legal Services, Inc.	212-636-7353

Tax Handbook for Community Leaders

	33 West 60th Street, 3rd Floor New York, N.Y. 10023	
	Mobilization for Justice LITC 100 William Street, 6th Floor New York, NY 10038	212-417-3839
Queens	Legal Services NYC - Queens LITC 89-00 Sutphin Blvd.. 5th Floor Jamaica, NY 11435	347-592-2178 347-592-2200 qlsinfo@queenslegalservices.org
Staten Island	Migration Resource Center Staten Island 36 Richmond Terrace, Suite 307 Staten Island, NY 10301	646-827-2959 info@migrationusa.org
Hempstead	Hofstra Law School Federal Tax Clinic Joan Axinn Hall Hofstra University, 108 Hempstead, NY 11549	516-463-5934 lawclinic@hofstra.edu

Assisting Taxpayers with Recent Tax Law Changes

The Service has created a special webpage entitled "IRS Withholding Calculator" to help wage earners, retirees, small business and self-employed individuals pay the correct tax amount during the year and avoid penalties. The website is: <https://www.irs.gov/individuals/irs-withholding-calculator>.

The Calculator will ask the taxpayer to estimate values of his 2020 income, the number of children he will claim for the Child Tax Credit and Earned Income Tax Credit, and other items that will affect the taxpayer's 2020 taxes. The website offers the following guidelines for taxpayers using the site:

Gather your most recent pay stubs.

Have your most recent income tax return handy; a copy of your completed Form 1040 will help you estimate your 2020 income and other characteristics and speed the process.

Remember that the Calculator's results will only be as accurate as the information you provide. If your circumstances change during the year, come back to this Calculator to make sure that your withholding is still correct.

The Withholding Calculator does not ask you to provide sensitive personally identifiable information like your name, Social Security number, address or bank account numbers. The IRS does not save or record the information you enter on the Calculator.

TAS has also launched a website to assist taxpayers with recent changes in the tax law. That website is: <https://taxchanges.us/?source=ttk>

What Is the Congressional Affairs Program?

IRC § 6103(c) provides that Members of Congress can access tax information as a designee of a constituent taxpayer. As a § 6103(c) designee, a Senator or Congressperson may be able to assist with many IRS issues by submitting a Congressional Inquiry to the IRS on a constituent's behalf pursuant to the Service's Congressional Affairs Program.

Note: a constituent's letter may itself serve as authorization to communicate on the constituent's behalf if the letter sufficiently identifies the constituent (name, SSN/EIN, and/or address) and the congressperson (name) and lists sufficient facts for the IRS to understand the taxpayers inquiry. An authorization to a congressperson also authorizes that congressperson's staff members designated by the congressperson or known to deal with taxpayer's inquiries. IRM 11.3.4.2.1 (06-10-2008).

The Congressional Affairs Program was first implemented by the IRS in 1989. However, before 2001, District and Service Center Executives managed local Congressional relationships.

Legislative Affairs currently manages the Congressional Affairs Program in coordination with Governmental Liaisons and Local Taxpayer Advocates in each state. The Congressional Affairs Program helps the IRS develop and maintain positive working relationships with Members and their staffs by:

Maintaining relationships with local offices in every state;

Organizing regular outreach and liaison efforts to deliver corporate information and messages; and

Coordinating with Local Taxpayer Advocates on Congressional correspondence and other issues as needed.

The majority of Congressional correspondence received by the IRS is controlled by the Taxpayer Advocate Service, Congressional Affairs Program. This includes Tax Account-related issues.

The Taxpayer Advocate Service is headed by the National Taxpayer Advocate (NTA), who reports to the Commissioner. Each state and campus has at least one Local Taxpayer Advocate (LTA) who is independent of the local IRS office and reports directly to the NTA.

TAXPAYERS FIRST ACT

In General

Taxpayers First Act, Pub. L. No. 116-25, (2019)¹ was enacted in 2019 with bipartisan support. It makes the IRS more taxpayer-friendly and modern. Some provisions of the Act are discussed below. Additionally, the IRS and NTA Blog provide useful insights regarding the Act.

Title I of the Act, Putting Taxpayers First, improves the appeals process and customer service, raises the requirements for summons issuance and certain seizures, limits IRS's reliance on private debt collection, restricts non-IRS employee access to taxpayer returns, and misdirected refunds. It also elevates the Office of the National Taxpayer Advocate, establishes matching grants for return preparation programs, and mandates IRS organizational reform.

Title II of the Act focuses on information technology, including security, online filing, payments, signatures, information system management, and training. It mandates public-private partnership and performance metrics in combating identity fraud and authorizes return information sharing (identifying information, but not substantive return information) to further such goals. It establishes position of the Internal Revenue Service Chief Information Officer, re

Title III of the Act deals with IRS employee misconduct, transparency regarding unauthorized inspection and disclosure, and tax-exempt organization e-filing and status revocation.

Selected Sections of the Act

Section 1001, codified as IRC § 7803(e), establishes the Internal Revenue Service Independent Office of Appeals, headed by the Chief of Appeals directly appointed by, and reporting to, the Commissioner. The Chief must have specific experience and expertise: "(i) administration of, and compliance with, Federal tax laws, (ii) a broad range of compliance cases, and (iii) management of large service organizations." The purpose of the

¹ Taxpayers First Act. Except where otherwise specified, "Secretary" means the Secretary of Treasury. See also, IRS, Taxpayers First Act,;

Office is to give an opportunity to all taxpayers to resolve cases without litigation in a fair, consistent manner. Individuals with adjusted gross income of up to \$400,000 for the year in dispute (other taxpayers, up to \$5 million) must be given access to nonprivileged portions of their file at least 10 days before the conference. The Office must explain, in detail, to any taxpayer (excluding frivolous requests) denied the opportunity to resolve the case with the Office, the facts and reasoning justifying such denial. The taxpayer may protest such denial.

Section 1101 requires the IRS to submit a plan adopting best customer service practices from the private industry, update training, and adopt quantitative benchmarks for measuring progress on these issues.

Section 1102, codified as IRC § 7122(c)(3), waives user fee in connection with offers in compromise for taxpayers whose income does not exceed 2.5 times the poverty level.

Section 1301 is codified as IRC § 7803(c)(5) and amendments to existing parts of IRC 7803. It elevates the directives of the National Taxpayer Advocate. Unless the Commissioner modifies or rescinds such directive within 90 days of issuance, the Commissioner must ensure compliance with it within the same period. The National Taxpayer Advocate may appeal modifications and rescissions within 90 days thereof. After the appeal, the Commissioner must either ensure compliance with the directive or, within 90 days, provide reasons for the modification or rescission. The National Taxpayer Advocate must report to Congress every directive as to which the Commissioner did not timely comply with these provisions.

Section 1401, codified as IRC § 7526A, establishes a Community Volunteer Income Tax Assistance Matching Grant Program, under which the Secretary may make matching grants to return preparation programs. Such programs must match the grant and be administered by a qualified entity—generally, a non-profit, an institution of higher education, or a local government agency compliant with its tax obligations and not barred or suspended from Federal contracts or grants. At least 90% of their clients must be individuals whose current year income does not exceed “the completed phaseout amount under section 32(b) for a married couple filing a joint return with three or more qualifying children.” The programs must use for return preparation only volunteers who meet the Secretary’s training requirements and use a quality review process for all the prepared returns. Priority is given to programs serving individuals living in rural areas, with disabilities, limited English proficiency, the elderly, Native Americans, and members of the Armed Forces and their spouses.

Section 1405, mostly codified as IRC §§ 6103(k)(13), 7623(d), bolsters whistleblowers. It allows the Secretary, where necessary, to disclose third party returns to whistleblowers. It requires the Secretary to notify whistleblowers, within 60 days, of the individual with respect to whom the whistleblower provided information, being selected for an examination or audit, or making tax payments. It also requires the

Secretary to provide to the whistleblower's, upon request, provided that such disclosure does not seriously impair Federal tax administration, information about the stage of the investigation, and reasons for making whistleblower award decisions. Protections against reprisals are provided to whistleblowers against their employers. An aggrieved whistleblower may, within 180 days of a reprisal, bring a complaint with the Secretary of Labor. If the latter does not act within 180 days, the whistleblower may file a suit in the appropriate U.S. district court, either at law or equity, and is entitled to trial by jury. The statute does not preclude other remedies. Damages are awarded as necessary to make the whistleblower whole and must include at least: reinstatement with the same seniority, benefits lost and double backpay with interest, and special damages including litigation costs, reasonable attorney fees, and expert witness fees. These rights cannot be waived under an agreement, including an agreement to arbitrate.

Section 1407, codified as IRC § 6402(n) requires the Secretary to establish procedures for taxpayers to report misdirected electronic refunds and for the Secretary to identify, recover, and correctly redeposit such refunds.

Section 2005 provides for the issuance of identity protection personal identification numbers to prevent identity fraud. As clarified by the IRS, these are 6-digit numbers changed every year, for which taxpayers are eligible if they received a Notice CP01A or an opt-in invitation from the IRS, or if they reside on the East Coast from Rhode Island to Florida (excluding Virginia and South Carolina), or in Arizona, California, Colorado, Illinois, Michigan, Nevada, Texas, and Washington.

Section 2009, codified as IRC §§ 6713(b) and 7216(a), increases preparer penalty for improper use or disclosure of information, when made in connection with a crime related to misappropriation of identity, from \$250 to \$1,000 per disclosure and from \$10,000 to \$50,000 per year. The corresponding criminal penalty when section 6713(b) applies is increased from \$1,000 to \$100,000.

Section 2102 requires the Secretary to provide an electronic application that provides access to IRS resources and guidance and preparation, filing, distribution, and recording of Forms 1099.

Section 2202 prohibits the disclosure of taxpayer return information, except for purposes, and to persons, authorized.



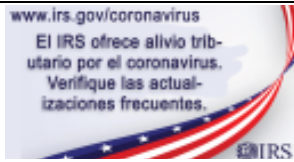

Section 3001, codified as IRC § 7804(d), prohibits the Commissioner to rehire IRS employees removed under Subchapter A of the Internal Revenue Code, Chapters 43 and 75 of Title 5, or section 1203 of the Internal Revenue Service Restructuring and Reform Act of 1998.

Section 3002, codified as the last sentence of IRC § 7431(e), provides for taxpayer notification if the IRS or another Federal or state agency proposes to discipline its employee for unauthorized disclosure of the taxpayer's return or return information.

TRANSLATION OF THE ECONOMIC IMPACT PAYMENT FOR THE LIMITED ENGLISH PROFICIENT TAXPAYERS

If you know of anyone interested in working on this LEP translation or the future COVID19 translation projects, please have them contact Frank Agostino at Fagostino@AgostinoLaw.com or Brenda Stuart-Luke at Brenda.E.Stuart-Luke4@irs.gov.


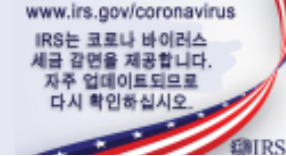
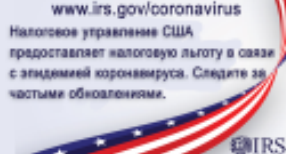
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TAS		https://taxpayeradvocate.irs.gov/news/tas-tax-tip-what-steps-do-i-need-to-take-to-get-an-economic-impact-payment?category=Tax%20Tips&taxissue=6368
English		https://www.irs.gov/coronavirus/economic-impact-payments
		https://youtu.be/cOoxiSTxW8o
Spanish		https://www.irs.gov/es/coronavirus/economic-impact-payments
		https://taxpayeradvocate.irs.gov/get-help/taxupdates_es#Tool
Chinese (Mandarin)		https://drive.google.com/open?id=1RSaRreywDR7muE9ZfnTXpsI568oMHSDM
		https://drive.google.com/open?id=1JLVK6ATepnBh9YG86TQRXQ0bWCAATXqj
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Hmong	MACHINE GENERATED TRANSLATION PENDING VOLUNTEER NEEDED	
Bantu	VOLUNTEER NEEDED	
Khmer	MACHINE GENERATED TRANSLATIONS VOLUNTEER NEEDED	https://drive.google.com/open?id=1nTlUiFGDz1ZdZ1BkkcPLi1i0dPXHtK4E
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STATUTES, IRM PROVISIONS, IRS PUBLICATIONS, AND TAXPAYER ADVOCATE SERVICE REPORTS

STATUTES

IRC § 6511	Limitations on credit and refunds
IRC § 6513	Time return deemed filed and tax considered paid with the Service
IRC § 6103(c)	Disclosure of Returns and Return Information to Designee of Taxpayer
IRC § 6103(d)	Disclosure to State Tax Officials and State and Local Law Enforcement Agencies
IRC § 6103(e)	Disclosure to Persons Having Material Interest
IRC § 6103(f)	Disclosure to Committees of Congress
IRC § 6103(h)(4)	Disclosure in Judicial and Administrative Tax Proceedings
IRC § 6103(p)	Procedure and Recordkeeping
IRC § 6304(a)(2)	Fair Collection Tax Practices: Communication with the Taxpayer
IRC § 6405	Reports of Refunds and Credits
IRC § 7803(a)(3)	Execution of Duties in Accord with Taxpayer Rights

IRC § 7803(c)(2) Office of the Taxpayer Advocate

IRC § 8023 Additional Powers to Obtain Data

Reg. § 301.6103(c)-1 Disclosure of Returns and Return Information to Designee of Taxpayer

Reg. § 601.502(c) Recognized Representative: Declaration of representative

IRM PROVISIONS

IRM 11.3.3, *Disclosure to Designees and Practitioners*

IRM 11.3.3.2.1, *General Requirements for Disclosure to Designee of Taxpayer*

IRM 11.3.3.2.6, *Responses to Congressional Inquiries*

IRM 11.3.3.3, *Disclosure to Third Parties Based Upon Taxpayer Request for Assistance*

IRM 11.3.4, *Congressional Inquiries*

IRM 11.3.4.1, *Program Scope and Objectives*

IRM 11.3.4.1.1, *Background*

IRM 11.3.4.2, *Disclosure to Members of Congress*

IRM 11.3.4.2.1, *Inquiry Accompanied by Taxpayers Correspondence*

IRM 11.3.4.2.2, *Inquiry Without Taxpayers Correspondence*

IRM 11.3.4.2.4, *Inquiries Involving Court Cases*

IRM 11.5.2, *Congressional Affairs Program*

IRM 11.5.2.1.1, *Background*

IRM 11.5.2.1.2, *Program Management and Review*

IRM 11.5.2.1.3, *Roles and Responsibilities*

IRM 11.5.2.2.5, *Congressional Inquiries*

IRM 11.5.2.2.9, *Guide to Congressional Offices*

IRM 11.5.2.2.10, *Dos and Don'ts in Dealing With Congress*

IRM 11.5.2.3, *Coordination with Taxpayer Advocate Service*

IRM 11.5.2.2.7, *Frivolous Filers*

IRM 11.5.2.1.4, *Program Controls*

IRM 13.1.8, *Congressional Affairs Program*

IRM 13.1.8.2, *Control Principles*

IRM 13.1.8.5, *TAMIS*

COMMONLY REQUESTED IRS PROVISIONS

Publication 1, *Your Rights as a Taxpayer*

Publication 3, *Armed Forces' Tax Guide*

Publication 5, *Your Appeal Rights and How to Prepare a Protest if you Don't Agree*

Publication 17, *Your Federal Income Tax*

Publication 54, *Tax Guide for US Citizens and Resident Aliens Abroad*

Publication 5170, *Taxpayer Bill of Rights*

Publication 560, *Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)*

Publication 590-A, *Contributions to Individual Retirement Arrangements (IRAs)*

Publication 225, *Farmer's Tax Guide*

Publication 334, *Tax Guide for Small Business*

Publication 594, *The IRS Collection Process*

Publication 915, *Social Security and Equivalent Railroad Retirement Benefits*

Publication 969, *Health Savings Accounts and Other Tax-Favored Health Plans*

Publication 1075, *Tax Information Security Guidelines for Federal, State, and Local Agencies*

Publication 1546, *Taxpayer Advocate Service - We Are Here to Help You*

Publication 2105, *Why Do I Have to Pay Taxes*

Publication 3498, *The Examination Process*

Publication 4220, *Applying for 501(c)(3) Tax-Exempt Status*

Publication 4323, *An Overview of the Internal Revenue Service for Congressional Staff*

Publication 5027, *Identity Theft Information for Taxpayers*

Publication 5136, *IRS Services Guide*

Publication 501, *Dependents, Standard Deduction, and Filing Information*

Publication 974, *Premium Tax Credit*

Delegation Order 11-2 (Rev. 3), *Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents*

TAXPAYER ADVOCATE SERVICE REPORTS

National Taxpayer Advocate - Objective Report to Congress Fiscal Year 2020

National Taxpayer Advocate - Annual Report to Congress (2019)