

# Publication 1546-EZ

## The Taxpayer Advocate Service Is **Your Voice at the IRS**



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TAXPAYER  
**ADVOCATE**  
SERVICE

YOUR VOICE AT THE IRS



Department of the Treasury  
**Internal Revenue Service**

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Visit the Accessibility  
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The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). We help taxpayers resolve problems with the IRS, protect taxpayer rights, and make administrative or legislative recommendations to prevent or correct the problems.



[www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov)

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## How can TAS help me?

If you are having tax problems and have not been able to resolve them with the IRS, TAS may be able to help you. Generally, we help taxpayers when:

- Your problem is causing a financial difficulty for you, your family, or your business;
- You or your business are facing an immediate threat of adverse action;
- You've repeatedly tried to contact the IRS, but no one has responded, or the IRS hasn't responded by the date promised; or



- An IRS process, system, or procedure isn't operating as intended, causing the IRS to fail to timely respond or resolve your issue.

## How do I reach TAS?

- Visit TAS's website, [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov), to get help any time with general tax topics.
- Fill out Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order). You can download the form from [www.IRS.gov](http://www.IRS.gov) or request it via phone at 1-800-829-3676.
- Call TAS's toll-free phone line at 877-777-4778 for assistance.

# What are my rights as a taxpayer?

The Taxpayer Bill of Rights consists of ten fundamental rights that taxpayers should be aware of when dealing with the IRS. Visit

[www.TaxpayerAdvocate.irs.gov/taxpayer-rights](http://www.TaxpayerAdvocate.irs.gov/taxpayer-rights) for more information.



- ✓ *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*



## **What other ways does TAS help taxpayers?**

### **Systemic Advocacy**

TAS's Systemic Advocacy function works to resolve systemic problems – single issues that affect multiple taxpayers. You can report systemic issues at [www.IRS.gov/sams](http://www.IRS.gov/sams).

### **Low Income Taxpayer Clinics**

Low Income Taxpayer Clinics (LITCs) assist individuals whose income is below a certain level who need to resolve tax problems with the IRS. They also provide education, outreach, and information on taxpayer rights to individuals who speak English as a second language. For more information or to find an LTC near you, visit [www.TaxpayerAdvocate.irs.gov/litc](http://www.TaxpayerAdvocate.irs.gov/litc) or IRS Publication 4134, Low Income Taxpayer Clinic List.

# **Taxpayer Advocacy Panel**

Taxpayers have an opportunity to provide direct feedback to the IRS through the Taxpayer Advocacy Panel (TAP). TAP is a Federal Advisory Committee comprised of an independent panel of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service, responsiveness, and customer satisfaction. Contact TAP at [www.improveirs.org](http://www.improveirs.org).