

## The IRS Taxpayer Advocate Service

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You often hear a relative or friend describe dealing with the Internal Revenue Service (IRS) as “distressful”. (In case you didn’t know, the answer may be to complete Form 911, *Request for Taxpayer Advocate Assistance*.) This article provides a summary of this advocacy service to help set you on the path to resolution.

### Background

The Taxpayer Advocate Service (TAS) was a part of the [Taxpayer Bill of Rights 2](#) enacted by Congress in 1996. TAS is an independent organization within the IRS whose job is to ensure that every taxpayer is treated fairly with their rights being protected and with the goal of resolving the taxpayer’s problem. In addition, when TAS identifies widespread, recurring problems, it recommends systemic changes.

### General Guidelines for Requesting a Taxpayer Advocate

The instructions for Form 911 outline the below criteria for taxpayer assistance:

- Experiencing economic harm or is about to suffer economic harm.
- Facing an immediate threat of adverse action.
- Incurring/likely to incur significant costs if relief is not granted (including fees for professional representation).
- Suffering irreparable injury or long-term adverse impact if relief is not granted.
- Experiencing a delay of more than 30 days to resolve a tax account problem.
- Not receiving a response or resolution to their problem or inquiry by the date promised.

In addition, experiencing the following would qualify for TAS assistance:

- A system or procedure has either failed to operate as intended or failed to resolve the problem or dispute within the IRS.
- The manner in which the tax laws are being administered raise considerations of equity or have impaired or will impair your rights.
- The National Tax Association (NTA) determines compelling public policy warrants assistance to an individual or group of taxpayers

The quickest method to file a completed Form 911 is to send it via fax (no e-mail option is provided); however, you can also mail the form to the TAS office in your area. To download Form 911 and to find further details on where to send the completed filing, click [here](#) or call 877.777.4778. It is critical to include all documentation that would assist in resolving your tax matter.

### What to Expect After Filing Form 911

Typically, the TAS responds within 30 days of receiving Form 911; however, continuing in 2022, they are experiencing a high volume of requests and wait times for a reply, or a return call, have been significantly extended. Note that all in-person TAS offices remain closed since the beginning of the pandemic.

### Taxpayer Advocate Assistance May Be Your Best Route

Despite the current delays in processing requests for assistance, the TAS remains the best and most comprehensive resource in protecting your rights as a taxpayer and resolving critical tax issues you or your business might be facing. To determine if the TAS might be able to assist you click [here](#).

## Contact Us

If you would like to know more about this topic or have questions, please contact your PKF O'Connor Davies client engagement partner or

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