

IRS Data Book Table 11

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2023

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, top fifteen receipts by type of primary issue [1]:		
Total	219,251	100.0
Processing Amended Return	36,171	16.5
Pre-Refund Wage Verification Hold	26,052	11.9
Decedent Account Refunds	12,695	5.8
Identity Theft	11,915	5.4
Earned Income Tax Credits	10,507	4.8
Error Resolution System/Reject	9,527	4.3
Taxpayer Protection Program Issues [2]	9,516	4.3
Lost/Stolen Refunds	7,792	3.6
Returned/Stopped Refunds	7,639	3.5
Processing Original Return	5,985	2.7
Math Error	5,187	2.4
Other Refund Inquiries/Issues	4,942	2.3
Unpostables	4,726	2.2
Other Exam	4,423	2.0
Closed Underreporter Program	4,123	1.9
All Others	58,051	26.5
Taxpayer Advocate Service cases closed, by type of relief [1]:		
Total	222,996	100.0
Relief provided to taxpayer, total	174,338	78.2
Taxpayer Assistance Order issued [3]	347	0.2
No Taxpayer Assistance Order issued [3]	173,991	78.0
Full relief	152,591	68.4
Individual taxpayer issue [4]	141,765	63.6
Systemic issue [5]	10,826	4.9
Partial relief	21,400	9.6
Individual taxpayer issue [4]	20,303	9.1
Systemic issue [5]	1,097	0.5
No relief provided to taxpayer, total	48,658	21.8
Taxpayer Assistance Order rescinded [3]	26	[6]
No Taxpayer Assistance Order issued [3]	48,632	21.8
No response from taxpayer	26,406	11.8
No relief provided by Taxpayer Advocate Service [7]	12,007	5.4
Taxpayer withdrew application for assistance	2,554	1.1
Hardship not related to revenue laws	734	0.3
Hardship not validated	474	0.2
Tax law precluded relief	403	0.2
All others	6,054	2.7

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year (FY) 2023, as well as the top 15 types of primary issues. TAS cases can have more than one issue but they are categorized by their primary issue. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and congressional office referrals. In FY 2023, of the 219,251 TAS case receipts, 41,222 receipts, or 19 percent of all receipts, were from congressional offices. From FY 2000 through FY 2019, TAS congressional receipts averaged 7 percent of all cases received. However, because the COVID-19 pandemic and related shutdowns of 2020 led to a backlog of inventory at the IRS, more taxpayers reached out to their congressional representatives, who in turn contacted TAS to address the taxpayers' issues with the IRS. Cases may be received in one fiscal year and closed in another.

[2] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program process as potential stolen identity returns.

[3] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. In the majority of cases, TAS can resolve taxpayers' issues without issuing TAOs. A TAO may be issued in one fiscal year and closed in another.

[4] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[5] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[6] Less than 0.05 percent.

[7] Another IRS division provided relief before TAS intervention.

NOTES:

Detail may not add to totals because of rounding.

The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

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Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, top fifteen receipts by type of primary issue [1]:		
Total	223,227	100.0
Pre-Refund Wage Verification Hold	35,498	15.9
Processing Amended Return	25,706	11.5
Earned Income Tax Credits	14,782	6.6
Processing Original Return	13,035	5.8
Error Resolution System/Reject [2]	11,461	5.1
Other Refund Inquiries/Issues [3]	9,780	4.4
Taxpayer Protection Program Issues [4]	9,673	4.3
Identity Theft	8,682	3.9
Decedent Account Refunds [3]	7,001	3.1
Math Error	6,130	2.7
Lost/Stolen Refunds	5,798	2.6
Returned/Stopped Refunds	5,064	2.3
Closed Underreporter Program	4,654	2.1
Missing/Incorrect Payments	4,362	2.0
Open Examinations	3,986	1.8
All Others	57,615	25.8
Taxpayer Advocate Service cases closed, by type of relief [1]:		
Total	234,293	100.0
Relief provided to taxpayer, total	186,717	79.7
Taxpayer Assistance Order issued [5]	4,222	1.8
No Taxpayer Assistance Order issued [5]	182,495	77.9
Full relief	164,583	70.2
Individual taxpayer issue [6]	152,268	65.0
Systemic issue [7]	12,315	5.3
Partial relief	17,912	7.6
Individual taxpayer issue [6]	16,774	7.2
Systemic issue [7]	1,138	0.5
No relief provided to taxpayer, total	47,576	20.3
Taxpayer Assistance Order rescinded [5]	96	[8]
No Taxpayer Assistance Order issued [5]	47,480	20.3
No response from taxpayer	20,402	8.7
No relief provided by Taxpayer Advocate Service [9]	17,225	7.4
Taxpayer withdrew application for assistance	2,156	0.9
Tax law precluded relief	292	0.1
Hardship not related to revenue laws	616	0.3
Hardship not validated	375	0.2
All others	6,414	2.7

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year (FY) 2022, as well as the top fifteen types of primary issues. TAS cases can have more than one issue but they are categorized by their primary issue. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and congressional office referrals. In FY 2022, of the 223,227 TAS case receipts, 61,792 receipts, or 27.7 percent of all receipts, were from congressional offices. From FY 2000 through FY 2019, TAS congressional receipts averaged 7 percent of all cases received. However, because the COVID-19 pandemic and related shutdowns of 2020 led to a backlog of inventory at the IRS, more taxpayers reached out to their congressional representatives, who in turn contacted TAS to address the taxpayers' issues with the IRS. Cases may be received in one fiscal year and closed in another.

[2] In March 2022, TAS established a new primary issue code to track Error Resolution System/Reject cases separately from Unpostable cases.

[3] In March 2022, TAS reclassified the Other Refund Inquiries/Issues group to include only receipts involving Erroneous Refunds and refund inquiries/issues not included in any other issue code. Previously, this classification included receipts for decedent account refunds, which is now a separate issue type.

[4] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program process as potential stolen identity returns.

[5] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. In the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. However, the COVID-19 pandemic and related shutdowns resulted in processing delays throughout the Service, which contributed to TAS issuing 134 percent more TAOs than in FY 2021 to address a backlog of unprocessed original and amended returns. A TAO may be issued in one fiscal year and closed in another.

[6] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[7] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[8] Less than 0.05 percent.

[9] Another IRS division provided relief before Taxpayer Advocate Service intervention.

NOTES:

Detail may not add to totals because of rounding.

The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

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Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2021

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, top fifteen receipts by type of primary issue [1]:		
Total	264,343	100.0
Unpostable and Reject Return	45,665	17.3
Pre-Refund Wage Verification Hold	36,937	14.0
Processing Amended Return	20,961	7.9
Affordable Care Act [2]	14,820	5.6
Processing Original Return	14,766	5.6
Earned Income Tax Credits	14,588	5.5
Other Refund Inquiries/Issues [3]	11,642	4.4
Taxpayer Protection Program Issues [4]	11,412	4.3
Identity Theft	9,234	3.5
Math Error	4,983	1.9
Lost and Stolen Refunds	4,848	1.8
Returned and Stopped Refunds	4,591	1.7
Open Examination	4,433	1.7
Missing and Incorrect Payments	4,289	1.6
Closed Underreporter Program	3,923	1.5
All Others	57,251	21.7
Taxpayer Advocate Service cases closed, by type of relief [1]:		
Total	246,702	100.0
Relief provided to taxpayer, total	197,230	79.9
Taxpayer Assistance Order issued [5]	1,806	0.7
No Taxpayer Assistance Order issued [5]	195,424	79.2
Full relief	174,068	70.6
Individual taxpayer issue [6]	159,836	64.8
Systemic issue [7]	14,232	5.8
Partial relief	21,356	8.7
Individual taxpayer issue [6]	19,716	8.0
Systemic issue [7]	1,640	0.7
No relief provided to taxpayer, total	49,472	20.1
Taxpayer Assistance Order rescinded [5]	50	[8]
No Taxpayer Assistance Order issued [5]	49,422	20.0
No response from taxpayer	17,923	7.3
No relief provided by Taxpayer Advocate Service [9]	21,355	8.7
Taxpayer withdrew application for assistance	1,997	0.8
Tax law precluded relief	686	0.3
Hardship not related to revenue laws	504	0.2
Hardship not validated	344	0.1
All others	6,613	2.7

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year (FY) 2021, as well as the top fifteen types of primary issues. TAS cases can have more than one issue but they are categorized by their primary issue. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and congressional office referrals. Of the 264,343 TAS case receipts, 66,453 receipts (25.1 percent), were from congressional offices on behalf of their constituents. Cases may be received in one fiscal year and closed in another. Cases closed does not include subsequent reopened cases.

The COVID-19 pandemic and related shutdowns resulted in processing delays throughout the Service, which contributed to the fluctuation of TAS receipts and closures. Additionally, this disruption in service caused taxpayers to reach out to Congressional representatives, contributing to an 88.5-percent increase in TAS congressional cases compared to FY 2020.

[2] Affordable Care Act (ACA) issues include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.

[3] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.

[4] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program process as potential stolen identity returns.

[5] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. In the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. However, the COVID-19 pandemic and related shutdowns resulted in processing delays throughout the Service, which contributed to TAS issuing 699.1 percent more TAOs to address a backlog of unprocessed original and amended returns. A TAO may be issued in one fiscal year and closed in another.

[6] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[7] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[8] Less than 0.05 percent.

[9] Another IRS division provided relief before Taxpayer Advocate Service intervention.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

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Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2020

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, top fifteen receipts by type of primary issue [1]:		
Total	206,772	100.0
Pre-Refund Wage Verification Hold	68,499	33.1
Unpostable and Rejected Return	15,784	7.6
Earned Income Tax Credits	12,176	5.9
Affordable Care Act [2]	8,717	4.2
Processing Original Return	8,509	4.1
Other Refund Inquiries/Issues [3]	8,187	4.0
Processing Amended Return	7,676	3.7
Taxpayer Protection Program Issues [4]	7,098	3.4
Identity Theft	5,900	2.9
Injured Spouse Claim	3,668	1.8
Open Examination	3,450	1.7
Returned and Stopped Refunds	3,450	1.7
Levies	3,007	1.5
Refund Hold	2,766	1.3
Installment Agreements	2,618	1.3
All Others	45,267	21.9
Taxpayer Advocate Service cases closed, by type of relief [1]:		
Total	203,665	100.0
Relief provided to taxpayer, total	161,410	79.3
Taxpayer Assistance Order issued [5]	226	0.1
No Taxpayer Assistance Order issued [5]	161,184	79.1
Full relief	141,221	69.3
Individual taxpayer issue [6]	131,606	64.6
Systemic issue [7]	9,615	4.7
Partial relief	19,963	9.8
Individual taxpayer issue [6]	18,624	9.1
Systemic issue [7]	1,339	0.7
No relief provided to taxpayer, total	42,255	20.7
Taxpayer Assistance Order rescinded [5]	28	[8]
No Taxpayer Assistance Order issued [5]	42,227	20.7
No response from taxpayer	20,614	10.1
No relief provided by Taxpayer Advocate Service [9]	12,477	6.1
Taxpayer withdrew application for assistance	1,798	0.9
Tax law precluded relief	416	0.2
Hardship not related to revenue laws	411	0.2
Hardship not validated	339	0.2
All others	6,172	3.0

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year (FY) 2020, as well as the top fifteen types of primary issues. TAS cases can have more than one issue but they are categorized by their primary issue. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and congressional office referrals. Of the 206,772 TAS case receipts, 35,257 receipts, or 17.1 percent of all receipts, were from congressional offices on behalf of their constituents. Cases may be received in one fiscal year and closed in another. The COVID-19 pandemic and related shutdowns resulted in processing delays throughout the Service, which contributed to the fluctuation of TAS receipts and closures. Additionally, this disruption in service caused taxpayers to reach out to Congressional representatives, contributing to a 232 percent increase in TAS congressional cases, compared to FY 2019.

[2] Affordable Care Act (ACA) issues include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.

[3] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.

[4] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program process as potential stolen identity returns.

[5] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. Taxpayer Assistance Orders may be issued in one fiscal year and closed in another.

[6] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[7] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[8] Less than 0.05 percent.

[9] Another IRS division provided relief before Taxpayer Advocate Service intervention.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2019

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, top fifteen receipts by type of primary issue [1]:		
Total	240,777	100.0
Pre-Refund Wage Verification Hold	91,747	38.1
Earned Income Tax Credits	18,691	7.8
Unpostable and Rejected Return	10,292	4.3
Processing Amended Return	9,427	3.9
Other Refund Inquiries/Issues [2]	9,425	3.9
Identity Theft	8,490	3.5
Injured Spouse Claim	7,892	3.3
Taxpayer Protection Program Issues [3]	6,037	2.5
Open Examination	5,858	2.4
Processing Original Return	5,150	2.1
Affordable Care Act [4]	4,441	1.8
Levies	4,402	1.8
Returned and Stopped Refunds	3,807	1.6
Examination Reconsideration	3,429	1.4
Installment Agreements	2,970	1.2
All Others	48,719	20.2
Taxpayer Advocate Service cases closed, by type of relief [1]:		
Total	234,613	100.0
Relief provided to taxpayer, total	182,466	77.8
Taxpayer Assistance Order issued [5]	371	0.2
No Taxpayer Assistance Order issued [5]	182,095	77.6
Full relief	167,402	71.4
Individual taxpayer issue [6]	157,273	67.0
Systemic issue [7]	10,129	4.3
Partial relief	14,693	6.3
Individual taxpayer issue [6]	13,655	5.8
Systemic issue [7]	1,038	0.4
No relief provided to taxpayer, total	52,147	22.2
Taxpayer Assistance Order rescinded [5]	33	[8]
No Taxpayer Assistance Order issued [5]	52,114	22.2
No response from taxpayer	29,514	12.6
No relief provided by Taxpayer Advocate Service [9]	16,114	6.9
Taxpayer withdrew application for assistance	1,867	0.8
Tax law precluded relief	492	0.2
Hardship not related to revenue laws	430	0.2
Hardship not validated	284	0.1
All others	3,413	1.5

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year 2019, as well as the top fifteen types of primary issues. TAS cases can have more than one issue but they are categorized by their primary issue. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and congressional office referrals. Of the 240,777 TAS case receipts, 10,620 receipts, or 4.4 percent of all receipts, were from congressional offices on behalf of their constituents. Cases may be received in one fiscal year and closed in another.

[2] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.

[3] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program process as potential stolen identity returns.

[4] Affordable Care Act (ACA) issues include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.

[5] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. Taxpayer Assistance Orders may be issued in one fiscal year and closed in another.

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Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2018

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, top fifteen receipts by type of primary issue [1]:		
Total	216,792	100.0
Pre-Refund Wage Verification Hold	66,048	30.5
Earned Income Tax Credits	21,203	9.8
Identity Theft	13,787	6.4
Processing Amended Return	8,767	4.0
Unpostable and Rejected Return	8,673	4.0
Taxpayer Protection Program Issues [2]	7,947	3.7
Other Refund Inquiries/Issues [3]	7,628	3.5
Open Examination	5,823	2.7
Affordable Care Act [4]	5,457	2.5
Processing Original Return	5,312	2.5
Levies	3,801	1.8
Examination Reconsideration	3,612	1.7
Returned and Stopped Refunds	3,398	1.6
Injured Spouse Claim	3,231	1.5
Closed Automated Underreporter Program [5]	3,041	1.4
All Others	49,064	22.6
Taxpayer Advocate Service cases closed, by type of relief [1]:		
Total	198,820	100.0
Relief provided to taxpayer, total	156,570	78.7
Taxpayer Assistance Order issued [6]	965	0.5
No Taxpayer Assistance Order issued [6]	155,605	78.3
Full relief	141,515	71.2
Individual taxpayer issue [7]	132,005	66.4
Systemic issue [8]	9,510	4.8
Partial relief	14,090	7.1
Individual taxpayer issue [7]	13,150	6.6
Systemic issue [8]	940	0.5
No relief provided to taxpayer, total	42,250	21.3
Taxpayer Assistance Order rescinded [6]	36	[9]
No Taxpayer Assistance Order issued [6]	42,214	21.2
No response from taxpayer	24,203	12.2
No relief provided by Taxpayer Advocate Service [10]	11,286	5.7
Taxpayer withdrew application for assistance	1,981	1.0
Tax law precluded relief	531	0.3
Hardship not related to revenue laws	377	0.2
Hardship not validated	378	0.2
All others	3,458	1.7

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year 2018, as well as the top fifteen types of primary issues. TAS cases can have more than one issue but they are categorized by their primary issue. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and congressional office referrals. Of the 216,792 TAS case receipts, 10,097 receipts, or 4.7 percent of all receipts, were from congressional offices on behalf of their constituents. Cases may be received in one fiscal year and closed in another.

[2] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program process as potential stolen identity returns.

[3] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.

[4] Affordable Care Act (ACA) issues include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.

[5] Under the Automated Underreporter (AUR) Program, the IRS uses information returns from third parties to identify unreported income on returns filed by taxpayers. TAS receipts identified as Closed AUR are closed AUR cases under reconsideration.

[6] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. Taxpayer Assistance Orders may be issued in one fiscal year and closed in another.

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[8] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[9] Less than 0.05 percent.

[10] Another IRS division provided relief before Taxpayer Advocate Service intervention.

NOTE: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2017

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, top fifteen receipts by type of primary issue [1]:		
Total	167,336	100.0
Identity Theft	23,248	13.9
Pre-Refund Wage Verification Hold	20,014	12.0
Earned Income Tax Credits	13,901	8.3
Processing Amended Return	7,713	4.6
Taxpayer Protection Program issue [2]	6,906	4.1
Other Refund Inquiries/Issues [3]	5,822	3.5
Processing Original Return	5,434	3.2
Affordable Care Act issues [4]	5,108	3.1
Unpostable and Rejected Return	4,942	3.0
Examination Reconsideration	4,596	2.7
Levies	4,500	2.7
Open Examination	3,959	2.4
Injured Spouse Claim	3,871	2.3
Installment Agreements	3,369	2.0
Returned and Stopped Refund	3,196	1.9
All others	50,757	30.3
Taxpayer Advocate Service cases closed, by type of relief [1]:		
Total	167,687	100.0
Relief provided to taxpayer, total	132,300	78.9
Taxpayer Assistance Order issued [5]	153	0.1
No Taxpayer Assistance Order issued [5]	132,147	78.8
Full relief	119,700	71.4
Individual taxpayer issue [6]	111,777	66.7
Systemic issue [7]	7,923	4.7
Partial relief	12,447	7.4
Individual taxpayer issue [6]	11,753	7.0
Systemic issue [7]	694	0.4
No relief provided to taxpayer, total	35,387	21.1
Taxpayer Assistance Order rescinded [5]	30	[8]
No Taxpayer Assistance Order issued [5]	35,357	21.1
No response from taxpayer	19,643	11.7
No relief provided by Taxpayer Advocate Service [9]	9,500	5.7
Taxpayer withdrew application for assistance	1,844	1.1
Tax law precluded relief	494	0.3
Hardship not related to revenue laws	379	0.2
Hardship not validated	347	0.2
All others	3,150	1.9

[1] The table displays the number of cases received for the top fifteen primary issues reported to the Taxpayer Advocate Service (TAS) in Fiscal Year 2017. TAS cases can have more than one issue but they are categorized by their primary issue. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and congressional office referrals. Of the 167,336 TAS case receipts, 10,605 receipts, or 6.3 percent of all receipts, were from congressional offices on behalf of their constituents. Cases may be received in one fiscal year and closed in another.

[2] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program (TPP) process as potential stolen identity returns.

[3] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.

[4] Affordable Care Act (ACA) issues include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.

[5] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. Taxpayer Assistance Orders may be issued in one fiscal year and closed in another.

[6] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[7] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[8] Less than 0.05 percent.

[9] Another IRS division provided relief before Taxpayer Advocate Service intervention.

NOTE: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2016

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, top fifteen receipts by type of issue [1]:		
Total	209,509	100.0
Identity Theft	41,819	20.0
Pre-Refund Wage Verification Hold	29,174	13.9
Affordable Care Act issue [2]	11,436	5.5
Earned Income Tax Credit	11,378	5.4
Processing Amended Return	9,671	4.6
Taxpayer Protection Program issue [3]	7,160	3.4
Unpostable and Rejected Return	6,938	3.3
Processing Original Return	6,325	3.0
Examination Reconsideration	6,264	3.0
Levy	5,626	2.7
Returned and Stopped Refund	4,946	2.4
Injured Spouse Claim	4,752	2.3
Installment Agreement	3,943	1.9
Other Refund Inquiries/Issue [4]	3,855	1.8
Open Examination	3,852	1.8
All others	52,370	25.0
Taxpayer Advocate Service cases closed, by type of resolution [1]:		
Total	221,312	100.0
Relief provided to taxpayer, total	172,363	77.9
Taxpayer Assistance Order issued [5]	154	0.1
No Taxpayer Assistance Order issued [5]	172,209	77.8
Full relief	158,174	71.5
Individual taxpayer issue [6]	147,579	66.7
Systemic issue [7]	10,595	4.8
Partial relief	14,035	6.3
Individual taxpayer issue [6]	13,114	5.9
Systemic issue [7]	921	0.4
No relief provided to taxpayer, total	48,949	22.1
Taxpayer Assistance Order rescinded [5]	34	[8]
No Taxpayer Assistance Order issued [5]	48,915	22.1
No response from taxpayer	25,435	11.5
No relief provided by Taxpayer Advocate Service [9]	15,370	6.9
Taxpayer withdrew application for assistance	2,401	1.1
Tax law precluded relief	648	0.3
Hardship not related to revenue laws	482	0.2
Hardship not validated	410	0.2
All others	4,169	1.9

[1] The table displays the number of cases received for the top fifteen issues reported to the Taxpayer Advocate Service (TAS) in Fiscal Year 2016. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and congressional office referrals. Of the 209,509 TAS case receipts, 16,553 receipts, or 7.9 percent of all receipts, were from congressional offices on behalf of their constituents. Cases may be received in one fiscal year and closed in another.

[2] Affordable Care Act (ACA) issues include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.

[3] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program (TPP) process as potential stolen identity returns.

[4] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.

[5] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. Taxpayer Assistance Orders may be issued in one fiscal year and closed in another.

[6] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[7] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[8] Less than 0.05 percent.

[9] Another IRS division provided relief before Taxpayer Advocate Service intervention.

NOTE: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2015

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, by type of issue [1]:		
Total	227,189	100.0
Stolen identity	56,174	24.7
Pre-refund wage verification hold	40,633	17.9
Processing amended return	11,847	5.2
Earned Income Tax Credit	10,880	4.8
Levies	7,977	3.5
Processing original return	7,148	3.1
Examination reconsideration	6,723	3.0
Unpostable and rejected returns	6,057	2.7
Returned and stopped refunds	4,612	2.0
Injured spouse claims	4,604	2.0
Installment agreements	4,118	1.8
Affordable Care Act Issues [2]	3,758	1.7
Open examination	3,591	1.6
IRS offset to IRS tax liability	3,442	1.5
Other refund inquiries/issues [3]	3,314	1.5
All Others	52,311	23.0
Taxpayer Advocate Service cases closed, by type of resolution [1]:		
Total	227,512	100.0
Relief provided to taxpayer, total	178,389	78.4
Taxpayer Assistance Order issued [4]	179	0.1
No Taxpayer Assistance Order issued [4]	178,210	78.3
Full relief	163,055	71.7
Individual taxpayer issue [5]	151,675	66.7
Systemic issue [6]	11,380	5.0
Partial relief	15,155	6.7
Individual taxpayer issue [5]	14,164	6.2
Systemic issue [6]	991	0.4
No relief provided to taxpayer, total	49,123	21.6
Taxpayer Assistance Order rescinded [4]	16	[7]
No Taxpayer Assistance Order issued [4]	49,107	21.6
No response from taxpayer	27,591	12.1
No relief provided prior by Taxpayer Advocate Service [8]	12,805	5.6
Taxpayer withdrew application for assistance	2,509	1.1
Tax law precluded relief	828	0.4
Hardship not related to revenue laws	472	0.2
Hardship not validated	416	0.2
All others	4,486	2.0
Congressional inquiries [9]	17,590	N/A

N/A — Not applicable.

[1] The Taxpayer Advocate Service generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and Congressional office referrals. Cases may be received in one fiscal year and closed in another.

[2] Affordable Care Act (ACA) issues include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.

[3] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.

[4] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. Taxpayer Assistance Orders may be issued in one fiscal year and closed in another.

[5] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[6] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[7] Less than 0.05 percent.

[8] Another IRS division provided relief before Taxpayer Advocate Service intervention.

[9] In this table, Congressional inquiries (related to constituents' tax accounts) refer to those applications for taxpayer assistance received from Congressional offices during the fiscal year. This item is shown separately for information purposes, but counts are included in the data above.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent these problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2014

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, by type of issue [1]:		
Total	216,697	100.0
Stolen identity	43,690	20.2
Pre-refund wage verification hold	35,220	16.3
Earned Income Tax Credit	13,450	6.2
Processing amended returns	10,245	4.7
Levies	8,086	3.7
Processing original returns	7,664	3.5
Injured spouse claims	7,284	3.4
Examination reconsideration	6,768	3.1
Open examination	5,302	2.4
IRS offset to IRS tax liability	4,789	2.2
Closed Automated Underreporter Program [2]	3,821	1.8
Unpostable and rejected returns	3,751	1.7
Other refund inquiries/issues [3]	3,740	1.7
Installment agreements	3,737	1.7
Application for tax-exempt status	3,589	1.7
All others	55,561	25.6
Taxpayer Advocate Service cases closed, by type of resolution [1]:		
Total	222,974	100.0
Relief provided to taxpayer, total	173,692	77.9
Taxpayer Assistance Order issued [4]	280	0.1
No Taxpayer Assistance Order issued [4]	173,412	77.8
Full relief	157,400	70.6
Individual taxpayer issue [5]	144,763	64.9
Systemic issue [6]	12,637	5.7
Partial relief	16,012	7.2
Individual taxpayer issue [5]	14,937	6.7
Systemic issue [6]	1,075	0.5
No relief provided to taxpayer, total	49,282	22.1
Taxpayer Assistance Order rescinded [4]	12	[7]
No Taxpayer Assistance Order issued [4]	49,270	22.1
No response from taxpayer	28,023	12.6
No relief provided by Taxpayer Advocate Service [8]	11,068	5.0
Taxpayer withdrew application for assistance	2,686	1.2
Tax law precluded relief	1,202	0.5
Hardship not related to revenue laws	565	0.3
Hardship not validated	473	0.2
All others	5,253	2.4
Congressional inquiries [9]	17,449	N/A

N/A — Not applicable.

[1] The Taxpayer Advocate Service generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and Congressional office referrals. Cases may be received in one fiscal year and closed in another.

[2] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income on returns filed by taxpayers.

[3] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.

[4] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. Taxpayer Assistance Orders may be issued in one fiscal year and closed in another.

[5] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[6] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[7] Less than 0.05 percent.

[8] Another IRS division provided relief before Taxpayer Advocate Service intervention.

[9] In this table, Congressional inquiries (related to constituents' tax accounts) refers to those applications for taxpayer assistance received from Congressional offices during the fiscal year. This item is shown separately for information purposes, but counts are included in the data above.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent these problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2013

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, by type of issue [1]:		
Total	244,956	100.0
Stolen identity	57,929	23.6
Pre-refund wage verification hold	26,136	10.7
Unpostable and rejected returns	17,045	7.0
Earned income tax credit	11,980	4.9
Processing amended returns	10,441	4.3
Levies	8,829	3.6
Processing original returns	8,714	3.6
Injured spouse claims	8,021	3.3
Examination reconsideration	7,527	3.1
Open examination	6,734	2.7
IRS offset to IRS tax liabilities	4,992	2.0
Expediting refund requests	4,584	1.9
Closed Automated Underreporter Program [2]	3,923	1.6
Installment agreements	3,916	1.6
Other refund inquiries/issues	3,900	1.6
All others	60,285	24.6
Taxpayer Advocate Service cases closed, by type of resolution [1]:		
Total	249,372	100.0
Relief provided to taxpayer, total	195,875	78.5
Taxpayer Assistance Order issued [3, 4]	273	0.1
No Taxpayer Assistance Order issued [3]	195,602	78.4
Full relief	182,688	73.3
Individual taxpayer issue [5]	168,241	67.5
Systemic issue [6]	14,447	5.8
Partial relief	12,914	5.2
Individual taxpayer issue [5]	11,894	4.8
Systemic issue [6]	1,020	0.4
No relief provided to taxpayer, total	53,497	21.5
Taxpayer Assistance Order rescinded [3, 4]	16	[7]
No Taxpayer Assistance Order issued [3]	53,481	21.4
No response from taxpayer	26,360	10.6
Relief provided prior to Taxpayer Advocate Service intervention	16,170	6.5
Taxpayer withdrew application for assistance	2,975	1.2
Tax law precluded relief	1,176	0.5
Hardship not related to revenue laws	592	0.2
Hardship not validated	581	0.2
All others	5,627	2.3
Congressional inquiries [8]	18,932	N/A

N/A — Not applicable.

[1] The Taxpayer Advocate Service generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and Congressional office referrals. Cases may be received in one fiscal year and closed in another.

[2] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income on returns filed by taxpayers.

[3] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs.

[4] Taxpayer Assistance Orders (TAOs) may be issued in one fiscal year and closed in another. In Fiscal Year 2013, there were 353 TAOs were issued, and 289 TAOs were closed (273 were closed with relief provided to the taxpayer, and 16 were rescinded).

[5] An Individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[6] A systemic issue requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[7] Less than 0.05 percent.

[8] In this table, Congressional inquiries (related to constituents' tax accounts) refers to those applications for taxpayer assistance received from Congressional offices during the fiscal year. This item is shown separately for information purposes, but counts are included in the data above.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent these problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2012

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, by type of issue [1]:		
Total	219,666	100.0
Stolen identity	54,748	24.9
Pre-refund wage verification hold	18,012	8.2
Levies	11,419	5.2
Examination reconsideration	9,344	4.3
Open examination	8,885	4.0
Processing amended returns	8,783	4.0
Earned Income Tax Credit	7,441	3.4
Processing original returns	6,250	2.8
Expediting refund requests	5,726	2.6
IRS offset to IRS tax liabilities	5,298	2.4
Unpostable and rejected returns	5,286	2.4
Installment agreements	4,449	2.0
Injured spouse claims	4,115	1.9
Closed Automated Underreporter Program [2]	3,696	1.7
Other refund inquiries/issues	3,572	1.6
All others	62,642	28.5
Taxpayer Advocate Service cases closed, by type of resolution [1]:		
Total	232,508	100.0
Relief provided to taxpayer, total	178,869	76.9
Taxpayer Assistance Order issued [3, 4]	332	0.1
No Taxpayer Assistance Order issued [3]	178,537	76.8
Full relief	166,580	71.6
Individual taxpayer issue [5]	151,488	65.2
Systemic issue [6]	15,092	6.5
Partial relief	11,957	5.1
Individual taxpayer issue [5]	10,899	4.7
Systemic issue [6]	1,058	0.5
No relief provided to taxpayer, total	53,639	23.1
Taxpayer Assistance Order rescinded [3, 4]	21	[7]
No Taxpayer Assistance Order issued [3]	53,618	23.1
No response from taxpayer	28,521	12.3
Relief provided prior to Taxpayer Advocate Service intervention	11,602	5.0
Taxpayer withdrew application for assistance	3,041	1.3
Tax law precluded relief	1,258	0.5
Hardship not related to revenue laws	771	0.3
Hardship not validated	674	0.3
All others	7,751	3.3
Congressional inquiries [8]	17,470	N/A

N/A — Not applicable.

[1] The Taxpayer Advocate Service generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and Congressional office referrals. Cases may be received in one fiscal year and closed in another.

[2] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income on returns filed by taxpayers.

[3] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a 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 if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs.

[4] Taxpayer Assistance Orders (TAOs) may be issued in one fiscal year and closed in another. In Fiscal Year 2012, some 434 TAOs were issued, and 353 TAOs were closed (332 were closed with relief provided to the taxpayer, and 21 were rescinded).

[5] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[6] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[7] Less than 0.05 percent.

[8] In this table, "Congressional inquiries" (related to constituents' tax accounts) refers to those applications for taxpayer assistance received from Congressional offices during the fiscal year. This item is shown separately for information purposes, but counts are included in the data above.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent these problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2011

Type of primary issue and relief	Number	Percentage of total
Applications for taxpayer assistance received, by type of issue [1]:		
Total	295,904	100.0
Stolen identity	34,006	11.5
Processing amended returns	22,743	7.7
Open examination	21,397	7.2
Pre-refund wage verification hold	21,286	7.2
Levies	15,466	5.2
Unpostable and rejected returns	13,288	4.5
Examination reconsideration	11,902	4.0
Processing original returns	11,578	3.9
Expediting refund requests	9,386	3.2
Earned Income Tax Credit	8,729	2.9
Injured spouse claims	8,295	2.8
IRS offset to IRS tax liabilities	6,995	2.4
Returned and stopped refunds	6,489	2.2
Other refund inquiries/issues	6,135	2.1
Installment agreements	5,899	2.0
All others	92,310	31.2
Applications for taxpayer assistance closed, by type of resolution [1]:		
Total	295,410	100.0
Relief provided to taxpayer, total	223,635	75.7
Taxpayer Assistance Order issued [2, 3]	310	0.1
No Taxpayer Assistance Order issued [2]	223,325	75.6
Full relief	209,429	70.9
Individual taxpayer issue [4]	186,041	63.0
Systemic issue [5]	23,388	7.9
Partial relief	13,896	4.7
Individual taxpayer issue [4]	12,605	4.3
Systemic issue [5]	1,291	0.4
No relief provided to taxpayer, total	71,775	24.3
Taxpayer Assistance Order rescinded [2, 3]	5	[6]
No Taxpayer Assistance Order issued [2]	71,770	24.3
No response from taxpayer	35,810	12.1
Relief provided prior to Taxpayer Advocate Service intervention	16,582	5.6
Taxpayer withdrew application for assistance	3,775	1.3
Tax law precluded relief	1,800	0.6
Hardship not related to revenue laws	1,079	0.4
Hardship not validated	757	0.3
All others	11,967	4.1
Congressional inquiries [7]	14,761	N/A

N/A — Not applicable.

[1] Taxpayers may submit an application for assistance to the Taxpayer Advocate Service (TAS). These applications for taxpayer assistance may be received in one fiscal year and closed in another. In Fiscal Year 2011, 295,904 applications for assistance were received, and 295,410 were closed. Of the applications for taxpayer assistance received in Fiscal Year 2011, 29,728 (10.0 percent) were related to the First-Time Homebuyer Credit. These applications are included in the issues and resolutions presented below.

[2] The Taxpayer Advocate Service issues Taxpayer Assistance Orders (TAOs) on behalf of taxpayers. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer

[3] Taxpayer Assistance Orders (TAOs) may be issued in one fiscal year and closed in another. In Fiscal Year 2011, 422 TAOs were issued, and 315 TAOs were closed (310 were closed with relief provided to the taxpayer, and 5 were rescinded).

[4] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[5] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[6] Less than 0.05 percent.

[7] In this table, "Congressional inquiries" (related to constituents' tax accounts) refers to those applications for taxpayer assistance received from Congressional offices during the fiscal year. This item is shown separately for information purposes, but counts are included in the data above.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent these problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2010

Type of primary issue and relief	Number	Percentage of total
Applications for taxpayer assistance received, by type of issue [1]:		
Total	298,933	100.0
Processing amended returns	30,891	10.3
Open examination	26,182	8.8
Unpostable and rejected returns	22,341	7.5
Levies	18,015	6.0
Stolen identity	17,291	5.8
Examination reconsideration	12,843	4.3
Processing original returns	11,997	4.0
Expediting refund requests	11,755	3.9
Earned Income Tax Credit	11,198	3.7
Injured spouse claims	7,777	2.6
IRS offset to IRS tax liabilities	6,865	2.3
Other refund inquiries/issues	6,707	2.2
Closed Automated Underreporter Program [2]	6,137	2.1
Returned and stopped refunds	6,115	2.0
Installment agreements	6,039	2.0
All others	96,780	32.4
Applications for taxpayer assistance closed, by type of resolution [1]:		
Total	286,298	100.0
Relief provided to taxpayer, total	210,867	73.7
Taxpayer Assistance Order issued [3, 4]	48	[5]
No Taxpayer Assistance Order issued [3]	210,819	73.6
Full relief	197,399	68.9
Individual taxpayer issue [6]	176,380	61.6
Systemic issue [7]	21,019	7.3
Partial relief	13,420	4.7
Individual taxpayer issue [6]	12,101	4.2
Systemic issue [7]	1,319	0.5
No relief provided to taxpayer, total	75,431	26.3
Taxpayer Assistance Order rescinded [3, 4]	8	[5]
No Taxpayer Assistance Order issued [3]	75,423	26.3
No response from taxpayer	36,656	12.8
Relief provided prior to Taxpayer Advocate Service intervention	17,926	6.3
Taxpayer withdrew application for assistance	3,884	1.4
Tax law precluded relief	1,605	0.6
Hardship not related to revenue laws	1,008	0.4
Hardship not validated	810	0.3
All others	13,534	4.7
Congressional inquiries [8]	15,711	N/A

N/A — Not applicable.

[1] Taxpayers may submit an application for assistance to the Taxpayer Advocate Service (TAS). These applications for taxpayer assistance may be received in one fiscal year and closed in another. In Fiscal Year 2010, 298,933 applications for assistance were received, and 286,298 were closed. Of the applications for taxpayer assistance received in Fiscal Year 2010, 43,450 (14.5 percent) were related to the First-Time Homebuyer Credit. These applications are included in the issues presented below.

[2] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income.

[3] The Taxpayer Advocate Service issues Taxpayer Assistance Orders (TAOs) on behalf of taxpayers. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs.

[4] Taxpayer Assistance Orders (TAOs) may be issued in one fiscal year and closed in another. In Fiscal Year 2010, 95 TAOs were issued, and 56 TAOs were closed (48 were closed with relief provided to the taxpayer, and 8 were rescinded).

[5] Less than 0.05 percent.

[6] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[7] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[8] In this table, "Congressional inquiries" (related to constituents tax accounts) refers to those applications for taxpayer assistance received from Congressional offices during the fiscal year. This item is shown separately for information purposes, but counts are included in the data above.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within IRS that assists taxpayers who are experiencing hardships, who are seeking help to resolve tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2009

Type of primary issue and relief	Number	Percentage of total
Applications for taxpayer assistance received, by type of issue [1]:		
Total	272,404	100.0
Processing amended returns	19,939	7.3
Levies	18,153	6.7
Stolen identity	14,023	5.1
Earned income tax credit	13,475	4.9
Criminal investigation	11,954	4.4
Other refund inquiries/issues	11,578	4.3
Examination reconsideration	11,488	4.2
Expedite refund requests	10,959	4.0
Open examination	10,630	3.9
Injured spouse claims	10,130	3.7
Processing original returns	9,170	3.4
Closed Automated Underreporter Program [2]	7,481	2.7
Lost/stolen refunds	6,799	2.5
Installment agreements	6,318	2.3
IRS offset to IRS tax liabilities	6,176	2.3
All others	104,131	38.2
Applications for taxpayer assistance closed, by type of resolution [1]:		
Total	283,841	100.0
Relief provided to taxpayer, total	204,817	72.2
Taxpayer Assistance Order issued [3, 4]	25	[5]
No Taxpayer Assistance Order issued [3]	204,792	72.2
Full relief	190,824	67.2
Individual taxpayer issue [6]	171,434	60.4
Systemic issue [7]	19,390	6.8
Partial relief	13,968	4.9
Individual taxpayer issue [6]	12,729	4.5
Systemic issue [7]	1,239	0.4
No relief provided to taxpayer, total	79,024	27.8
Taxpayer Assistance Order rescinded [3, 4]	6	[5]
No Taxpayer Assistance Order issued [3]	79,018	27.8
No response from taxpayer	38,019	13.4
Relief provided prior to Taxpayer Advocate Service intervention	17,567	6.2
Taxpayer withdrew application for assistance	3,828	1.3
Tax law precluded relief	1,870	0.7
Hardship not related to revenue laws	1,246	0.4
Hardship not validated	874	0.3
All others	15,614	5.5
Congressional inquiries [8]	17,603	N/A

N/A — Not applicable.

[1] Taxpayers may submit an application for assistance to the Taxpayer Advocate Service (TAS). These applications for taxpayer assistance may be received in one fiscal year and closed in another. In Fiscal Year 2009, 272,404 applications for assistance were received, and 283,841 were closed.

[2] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income.

[3] The Taxpayer Advocate Service issues Taxpayer Assistance Orders (TAOs) on behalf of taxpayers. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs.

[4] Taxpayer Assistance Orders (TAOs) may be issued in one fiscal year and closed in another. In Fiscal Year 2009, 45 TAOs were issued, and 31 TAOs were closed (25 were closed with relief provided to the taxpayer, and 6 were rescinded).

[5] Less than 0.05 percent.

[6] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[7] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[8] In this table, "Congressional inquiries" (related to constituents tax accounts) refers to those applications for taxpayer assistance received from Congressional offices during the fiscal year. This item is shown separately for information purposes, but counts are included in the data above.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within IRS that assists taxpayers who are experiencing hardships, who are seeking help to resolve tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2008

Type of primary issue and relief	Number	Percentage of total
Applications for taxpayer assistance received, by type of issue [1]:		
Total	274,051	100.0
Processing amended returns	21,963	8.0
Levies	17,082	6.0
Other refund inquiries/issues	14,817	5.0
Injured spouse claims	14,238	5.0
Earned income tax credit	13,489	5.0
Automated Substitute for Return Program [2]	12,419	5.0
Expedite refund requests	11,376	4.0
Criminal investigation	10,152	4.0
Processing original returns	10,021	4.0
Automated Underreporter Program [3]	9,594	4.0
All others	138,900	51.0
Applications for taxpayer assistance closed, by type of resolution [1]:		
Total	260,439	100.0
Relief provided to taxpayer, total	189,046	73.0
Taxpayer Assistance Order issued [4,5]	50	[6]
No Taxpayer Assistance Order issued [4]	188,996	73.0
Full relief	176,209	68.0
Individual taxpayer issue [7]	158,198	61.0
Systemic issue [8]	18,011	7.0
Partial relief	12,787	5.0
Individual taxpayer issue [7]	11,643	4.0
Systemic issue [8]	1,144	[6]
No relief provided to taxpayer, total	71,393	27.0
Taxpayer Assistance Order rescinded [4,5]	8	[6]
No Taxpayer Assistance Order issued [4]	71,385	27.0
No response from taxpayer	35,401	14.0
Relief provided prior to Taxpayer Advocate Service intervention	14,526	6.0
Taxpayer withdrew application for assistance	3,530	1.0
Tax law precluded relief	1,913	1.0
Hardship not related to revenue laws	1,276	[6]
Hardship not validated	845	[6]
All others	13,894	5.0
Congressional inquiries [9]	22,097	N/A

N/A — Not applicable.

[1] Taxpayers may submit an application for assistance to the Taxpayer Advocate Service (TAS). These applications for taxpayer assistance may be received in one fiscal year and closed in another. In Fiscal Year 2008, 274,051 applications for assistance were received, and 260,439 were closed.

[2] Under the Automated Substitute for Return Program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties based on the results.

[3] Under the Automated Underreporter Program, IRS uses information returns from third parties to identify unreported income.

[4] The Taxpayer Advocate Service issues Taxpayer Assistance Orders (TAOs) on behalf of taxpayers. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs.

[5] Taxpayer Assistance Orders (TAOs) may be issued in one fiscal year and closed in another. In Fiscal Year 2008, 68 TAOs were issued, and 58 TAOs were closed (50 were closed with relief provided to the taxpayer, and 8 were rescinded).

[6] Less than 0.5 percent.

[7] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[8] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[9] In this table, "Congressional inquiries" (related to constituents' tax accounts) is an information item and is not included in the table totals.

NOTES: Detail may not add to totals because of rounding. The Taxpayer Advocate Service is an independent organization within IRS that assists taxpayers who are experiencing hardships, who are seeking help to resolve tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

SOURCE: Taxpayer Advocate Service, Business System Planning TA:BSP

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2007

Type of primary issue and relief	Number	Percentage of total
Applications for taxpayer assistance received, by type of issue:		
Total	247,839	100.0
Levies	18,665	8.0
Processing amended returns	16,267	7.0
Earned income tax credit	16,081	6.0
Substitute for return program [1]	12,331	5.0
Criminal investigation	11,846	5.0
Expedite refund requests	9,627	4.0
Processing original returns	9,290	4.0
Underreporter program [2]	9,125	4.0
Open audits	8,729	4.0
Injured spouse claims	8,295	3.0
All others	127,583	51.0
Applications for taxpayer assistance closed, by type of resolution:		
Total	245,467	100.0
Relief provided to taxpayer, total	179,915	73.0
Taxpayer Assistance Order [3]	22	[4]
No Taxpayer Assistance Order	179,893	73.0
Full relief	169,070	69.0
Individual issue [5]	151,104	62.0
Systemic issue [6]	17,966	7.0
Partial relief	10,823	4.0
Individual issue [5]	9,867	4.0
Systemic issue [6]	956	[4]
No relief provided to taxpayer, total	65,552	27.0
Taxpayer Assistance Order rescinded [7]	3	[4]
No Taxpayer Assistance Order	65,549	27.0
No response from taxpayer	34,406	14.0
Relief provided prior to Taxpayer Advocate Service intervention	12,995	5.0
Taxpayer rescinded request	3,172	1.0
Tax law precluded relief	1,490	1.0
Hardship not related to revenue laws	1,164	[4]
Hardship not validated	637	[4]
All others	11,685	5.0
Congressional inquiries [8]	9,779	N/A

N/A — Not applicable.

[1] Under the nonfiler "substitute for return" program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties based on the results.

[2] Under the "underreporter program," IRS uses information returns from third parties to identify unreported income.

[3] Relief was provided in Fiscal Year 2007, but Taxpayer Assistance Orders may have been issued in any year.

[4] Less than 0.5 percent.

[5] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[6] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[7] A Taxpayer Assistance Order (TAO) was issued in any year; an operating division appealed; and in Fiscal Year 2007, the TAO was rescinded by the National Taxpayer Advocate, Commissioner, or Deputy Commissioner. Therefore, no relief was provided.

[8] "Congressional inquiries" (related to constituents' tax accounts) is an information item and is not included in the totals.

NOTES: Detail may not add to totals because of rounding. A Taxpayer Assistance Order directs an IRS organizational unit to take a specific action; or to review, expedite consideration, or reconsider a taxpayer's case. In FY 2007, 28 Taxpayer Assistance Orders were issued.

SOURCE: Taxpayer Advocate Service, Business System Planning TA:BSP

Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2006

Type of primary issue and relief	Number	Percentage of total
Applications for taxpayer assistance received, by type of issue:		
Total	242,173	100.0
Criminal investigation	21,395	9.0
Levies	18,800	8.0
Processing amended returns	17,140	7.0
Earned income tax credit	12,769	5.0
Injured spouse claims	11,599	5.0
Processing original returns	10,398	4.0
Expedite refund requests	10,070	4.0
Substitute for return program [1]	10,005	4.0
Underreporter program [2]	7,706	3.0
Open audits	6,934	3.0
All others	115,357	48.0
Applications for taxpayer assistance closed, by type of resolution:		
Total	234,630	100.0
Relief provided to taxpayer, total	165,085	70.0
Taxpayer Assistance Order [3]	28	[3]
No Taxpayer Assistance Order	165,057	70.0
Full relief	152,260	65.0
Individual issue [5]	133,741	57.0
Systemic issue [6]	18,519	8.0
Partial relief	12,797	5.0
Individual issue [5]	11,479	5.0
Systemic issue [6]	1,318	1.0
No relief provided to taxpayer, total	69,545	30.0
Taxpayer Assistance Order rescinded [7]	3	[4]
No Taxpayer Assistance Order	69,540	30.0
No response from taxpayer	30,077	13.0
Relief deemed not appropriate	16,980	7.0
Relief provided prior to Taxpayer Advocate Service intervention	13,924	6.0
Taxpayer rescinded request	3,276	1.0
Hardship not validated	1,410	1.0
Hardship not related to revenue laws	1,383	1.0
Tax law precluded relief	1,471	1.0
All others	1,019	[3]
Taxpayer Assistance Orders issued [7]:		
Total	46	N/A
Issued and resolved with relief	28	N/A
Issued and rescinded	5	N/A
Unresolved during FY 2006	13	N/A
Congressional inquiries [8]	10,873	N/A

N/A — Not applicable.

[1] Under the nonfiler "substitute for return" program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties based on the results.

[2] Under the "underreporter program," IRS uses information returns from third parties to identify unreported income.

[3] Less than 0.5 percent.

[4] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[5] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[6] A Taxpayer Assistance Order (TAO) was issued in any year; an operating division appealed; and in Fiscal Year 2007, the TAO was rescinded by the National Taxpayer Advocate, Commissioner, or Deputy Commissioner. Therefore, no relief was provided.

[7] A Taxpayer Assistance Order (TAO) directs an IRS organizational unit to take a specific action; or to review, expedite consideration, or reconsider a taxpayer's case. Count includes TAOs issued in FY 2006, with respect to applications received or cases closed in any year.

[8] "Congressional inquiries" (related to constituents' tax accounts) is an information item and is not included in the totals.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Taxpayer Advocate Service, Business System Planning TA:BSP

**Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program,
by Type of Relief and Issues, Fiscal Year 2005**

Type of primary issue and relief	Number	Percentage of total
Total applications for taxpayer assistance [1]	190,153	100.0
Taxpayer Assistance Order issued [2]	20	[3]
Relief provided to taxpayer:		
Total	129,560	68.0
Taxpayer Assistance Order issued [2, 4]:		
Complied	12	[3]
Sustained	**	**
Modified	**	**
No Taxpayer Assistance Order issued:		
Full relief	119,237	63.0
Individual issue [5]	105,197	55.0
Systemic issue [6]	14,040	7.1
Partial relief	10,309	6.1
Individual issue [5]	9,398	5.0
Systemic issue [6]	911	[3]
No relief provided to taxpayer:		
Total	57,133	30.0
Taxpayer Assistance Order issued:		
Rescinded [2, 7]	4	[3]
No Taxpayer Assistance Order issued:		
No relief (no response from taxpayer)	23,388	12.2
Advocate does not deem relief appropriate	18,114	10.0
Relief provided prior to Taxpayer Advocate		
Service intervention	8,584	4.8
Relief not required (taxpayer rescinded request)	2,789	1.0
No relief (hardship not proven)	1,611	1.0
Relief not required (hardship not related to revenue laws)	1,391	0.9
No relief (tax law precluded relief)	1,252	1.0
Relief not identified [8]	3,460	2.0
Congressional inquiries [9]	11,532	N/A
Issues:		
Total	190,153	100.0
Criminal investigation	26,505	14.0
Earned income tax credit [10]	14,180	7.0
Processing amended returns	11,919	6.0
Levies	10,131	5.0
Processing original returns	8,866	5.0
Substitute for return program [11]	7,425	4.0
Expedite refund requests	6,931	4.0
Injured spouse claim	6,283	3.0
Underreporter program [12]	5,816	3.0
Copies of returns, transcripts, reports, and Freedom of Information requests	5,449	3.0
All others	86,648	46.0

N/A - Not Applicable.

** Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] This is the number of Applications for Taxpayer Assistance Order cases (Form 911) closed by the Taxpayer Advocate Service (TAS). TAS cases include those where: taxpayer is suffering or about to suffer a significant hardship; taxpayer is facing an immediate threat of adverse action; taxpayer will incur significant costs if relief is not granted (including fees for professional representation); taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted; taxpayer has not received a response or resolution to his or her problem or inquiry by the date promised; a system or procedure has failed to operate as intended or failed to resolve the taxpayer's problem or dispute; taxpayer has experienced a delay of more than 30 calendar days to resolve a tax account problem (a delay is a lapse of more than 30 days from the date of the taxpayer's initial inquiry or from the end of the prescribed/normal processing period, whichever is greater); or relief is in the taxpayer's best interest.

[2] A Taxpayer Assistance Order (TAO) directs an IRS organizational unit to take a specific action; or to review, expedite consideration, or reconsider a taxpayer's case. The case must meet one of the criteria described in footnote [1] above. Represents TAOs associated with open and closed TAS cases.

[3] Less than 0.5 percent.

[4] Represents TAOs associated with closed TAS cases, providing full or partial relief under one of the criteria cited in footnote [1].

[5] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[6] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer. A systemic issue may include a tax law that treats taxpayers differently or unfairly when administered.

[7] Taxpayer Assistance Order (TAO) was issued; an operating division appealed; and the TAO was rescinded by the National Taxpayer Advocate, Commissioner, or Deputy Commissioner. Therefore, no relief was provided to the taxpayer.

[8] Relief/no relief determinations are not tracked for TAS cases in the "taxpayer's best interest" category.

[9] Congressional inquiries (related to constituents' tax accounts) is an information item and is not included in the totals. Of the 11,532 Congressional inquiries, 10,129 were original and 477 were duplicate inquiries related to the same issues for the same constituents.

[10] Includes earned income tax credit certification, recertification, reconsideration, and revenue protection.

[11] Includes "substitute for return" program (IR Code Section 6020b) reconsiderations and audits. Under the nonfiler "substitute for return" program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties on the results (after prepayment credits).

[12] Includes issues related to closed "underreporter" program cases. Under the "underreporter program," IRS uses information returns from third parties to identify underreporters.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Taxpayer Advocate Service, Business System Planning TA:BSP