

IRS Data Book Table 11

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| Taxpayer Assistance Order rescinded [5] | 50 | [8] |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.

IRS Data Book Table 11
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.

[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 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.

[7] 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.

[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

[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

Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program,
by Type of Relief and Issues, Fiscal Year 2004

| Type of primary issue and relief | Number | Percentage of total |
|---|----------------|---------------------|
| Total applications for taxpayer assistance [1] | 165,622 | 100.0 |
| Taxpayer Assistance Order issued [2] | 30 | [3] |
| Relief provided to taxpayer: | | |
| Total | 111,500 | 67.4 |
| Taxpayer Assistance Order issued [4]: | | |
| Complied | 23 | [3] |
| Sustained | ** | ** |
| Modified | ** | ** |
| No Taxpayer Assistance Order issued: | | |
| Full relief | 101,451 | 61.3 |
| Individual issue [5] | 89,638 | 54.1 |
| Systemic issue [6] | 11,813 | 7.1 |
| Partial relief | 10,022 | 6.1 |
| Individual issue [5] | 9,031 | 5.5 |
| Systemic issue [6] | 991 | 0.6 |
| No relief provided to taxpayer: | | |
| Total | 54,049 | 32.6 |
| Taxpayer Assistance Order issued: | | |
| Rescinded [7] | ** | ** |
| No Taxpayer Assistance Order issued: | | |
| No relief (no response from taxpayer) | 20,143 | 12.2 |
| Advocate does not deem relief appropriate | 18,007 | 10.9 |
| Relief provided prior to Taxpayer Advocate | | |
| Service intervention | 7,976 | 4.8 |
| Relief not required (taxpayer rescinded request) | 2,593 | 1.6 |
| No relief (hardship not proven) | 2,521 | 1.5 |
| Relief not required (hardship not related to revenue laws) | 1,495 | 0.9 |
| No relief (tax law precluded relief) | ** | ** |
| Relief not identified | 73 | [3] |
| Congressional inquiries [8] | 12,759 | N/A |
| Issues: | | |
| Total | 165,622 | 100.0 |
| Criminal Investigation | 12,861 | 7.8 |
| Revenue Protection Strategy (earned income tax credit claims) | 11,678 | 7.1 |
| Processing amended returns | 11,524 | 7.0 |
| Levies | 8,440 | 5.1 |
| Processing original returns | 8,359 | 5.0 |
| Reconsideration/Substitute for Return/6020B/audit | 7,473 | 4.5 |
| Expedite refund requests | 7,067 | 4.3 |
| Injured spouse claim | 6,335 | 3.8 |
| Open audit (not Revenue Protection Strategy or earned income tax credit claims) | 4,716 | 2.8 |
| Closed underreporter | 4,540 | 2.7 |
| All others | 82,629 | 49.9 |

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 Orders (Form 911) closed by the Taxpayer Advocate Service (TAS) that meet one of the following seven criteria: 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; or 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).

[2] A Taxpayer Assistance Order (TAO) is issued for cases meeting one of the criteria in footnote 1 and is employed to direct the IRS organizational unit to take a specific action, or to review, expedite consideration, or reconsider a taxpayer's case.

[3] Less than 0.05 percent.

[4] This is the total number of closed Taxpayer Assistance Orders where the Taxpayer Advocate Service provided full or partial relief under one of the criteria in footnote 1.

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

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

[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] This is an information item only for the number of Congressional inquiries related to constituents' tax account inquiries. Of the 12,759 inquiries, 12,037 were original Congressional inquiries, and the remaining 722 were duplicate Congressional inquiries related to the same issues for the same constituents.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ

**Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program,
by Type of Relief and Issues, Fiscal Year 2003**

| Type of primary issue and relief | Number | Percentage of total |
|---|----------------|---------------------|
| Total applications for taxpayer assistance [1] | 196,619 | 100.0 |
| Relief provided to taxpayer [2] | 129,661 | 65.9 |
| Taxpayer Assistance Order (TAO) issued | 10 | [3] |
| Full relief: | | |
| Individual issue [4] | 113,507 | 57.7 |
| Systemic issue [5] | 7,041 | 3.6 |
| Partial relief: | | |
| Individual issue [4] | 8,537 | 4.3 |
| Systemic issue [5] | 566 | 0.3 |
| No relief provided to taxpayer: | | |
| Total | 66,750 | 33.9 |
| Relief not appropriate | 39,678 | 20.2 |
| No relief (no response from taxpayer) | 13,459 | 6.8 |
| Relief provided prior to Taxpayer Advocate | | |
| Service intervention | 7,109 | 3.6 |
| Relief not required (taxpayer rescinded request) | 2,195 | 1.1 |
| No relief (hardship not proven) | 1,652 | 0.8 |
| No relief (tax law precluded relief) | 1,574 | 0.8 |
| Relief not required (hardship not related to revenue laws) | 1,081 | 0.5 |
| TAO issued, rescinded [6] | 2 | [3] |
| Relief not identified | 210 | 0.1 |
| Congressional inquiries [7] | 13,695 | n.a. |
| Issues: | | |
| Total | 196,619 | 100.0 |
| Revenue Protection Strategy (Earned Income Tax Credit claims) | 26,058 | 13.3 |
| Processing claims/amended returns | 26,009 | 13.2 |
| Refund inquiries | 15,000 | 7.6 |
| Criminal Investigation | 14,471 | 7.4 |
| Initial processing of individual returns | 10,625 | 5.4 |
| Levies | 8,996 | 4.6 |
| Penalties | 7,973 | 4.1 |
| Automated underreporter | 7,621 | 3.9 |
| Audit reconsideration | 7,313 | 3.7 |
| Problems with payments/credits | 5,710 | 2.9 |
| All other | 66,843 | 34.0 |

n.a. - Not available

[1] This is the number of Applications for Taxpayer Assistance Order (ATAOs) closed by Taxpayer Advocate Service (TAS).

[2] This is the number of closed ATAOs where full or partial relief was provided by the Taxpayer Advocate Service.

[3] Less than 0.05 percent.

[4] An individual issue is one that required a change or modification to an account. Individual refers to a single issue that could apply not only to an individual taxpayer but to a corporation or other entity.

[5] A systemic issue is an issue that requires a change or modification to an established procedure, process, or operation (e.g., computer program). This could include an Internal Revenue law that, when administered, treats taxpayers differently or unfairly. Systemic issues potentially impact more than one taxpayer.

[6] Taxpayer Assistance Order (TAO) was issued; an operating division appealed; and the TAO was rescinded by the National Taxpayer Advocate (NTA), Commissioner, or Deputy Commissioner.

[7] Tax account-related inquiries on behalf of constituents. This is an information item only for the number of Congressional inquiries received by TAS during FY 2003. Of the 13,695, some 12,787 were original inquiries received from Congress. The other 908 Congressional inquiries were from others in Congress on some of the same issues included in the 12,787.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ

**Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program,
by Type of Relief and Issues, Fiscal Year 2002**

| Type of primary issue and relief | Number | Percentage of total |
|--|----------------|---------------------|
| Total applications for taxpayer assistance [1] | 234,327 | 100.0 |
| Assistance provided to taxpayer | 161,602 | 69.0 |
| Other applications for assistance: | | |
| Total | 72,725 | 31.0 |
| Relief not appropriate | 40,810 | 17.4 |
| No relief (no response from taxpayer) | 16,915 | 7.2 |
| Relief provided prior to Taxpayer Advocate | | |
| Service intervention | 7,166 | 3.1 |
| No relief (hardship not proven) | 4,355 | 1.9 |
| No relief (tax law precluded relief) | 1,718 | 0.7 |
| Relief not required (taxpayer rescinded request) | 1,452 | 0.6 |
| Relief not required (hardship not related to revenue laws) | 298 | 0.1 |
| Taxpayer Assistance Order (TAO) issued | 10 | [2] |
| TAO issued, rescinded [3] | 1 | [2] |
| Congressional inquiries [4] | 17,991 | 7.7 |
| Issues: | | |
| Total | 234,327 | 100.0 |
| Processing claims/amended returns | 32,275 | 13.8 |
| Revenue protection-exam projects | 31,051 | 13.3 |
| Refund inquiry or request | 20,870 | 8.9 |
| Processing individual income tax returns | 15,396 | 6.6 |
| Certain penalties [5] | 11,898 | 5.1 |
| Lost or misapplied payments | 9,626 | 4.1 |
| Reconsideration of examination results | 7,901 | 3.4 |
| Lost or stolen refunds | 7,808 | 3.3 |
| Levy issues | 7,267 | 3.1 |
| Open underreporter issues | 7,178 | 3.1 |
| All other | 83,057 | 35.4 |

[1] This is the number of Applications for Taxpayer Assistance Order closed by Taxpayer Advocate Service.

[2] Less than 0.05 percent.

[3] Taxpayer Assistance Order (TAO) was issued; an operating division appealed; and the TAO was rescinded by the National Taxpayer Advocate, Commissioner, or Deputy Commissioner.

[4] Tax account-related inquiries on behalf of constituents. This is an information item only. The 17,991 inquiries are included in the breakouts by type of assistance and by issues for the 234,327 total inquiries closed by TAS.

[5] Examples of certain penalties include penalties for late filing, failure to provide correct information, failure to provide identification number, failure to file information returns, and for inaccuracy.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ

**Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program,
by Type of Relief and Issues, Fiscal Year 2001**

| Type of primary issue and relief | Number | Percentage of total |
|--|----------------|---------------------|
| Total applications for taxpayer assistance | 248,011 | 100.0 |
| Assistance provided to taxpayer | 168,854 | 68.1 |
| Other applications for assistance: | | |
| Total | 79,157 | 31.9 |
| Relief not appropriate | 53,207 | 21.5 |
| No relief (no response from taxpayer) [1] | 11,840 | 4.8 |
| Relief provided prior to Taxpayer Advocate | | |
| Service intervention | 6,278 | 2.5 |
| No relief (hardship not proven) | 5,380 | 2.2 |
| No relief (tax law precluded relief) | 1,952 | 0.8 |
| Relief not required (taxpayer rescinded request) | 395 | 0.2 |
| Relief not required (hardship not related to revenue laws) | 105 | [2] |
| Congressional inquiries [3] | 16,385 | 6.6 |
| Issues: | | |
| Total | 248,011 | 100.0 |
| Revenue protection | 29,116 | 11.7 |
| Processing claims/amended returns | 26,794 | 10.8 |
| Refund inquiry or request | 23,929 | 9.6 |
| Processing individual income tax returns | 18,676 | 7.5 |
| Certain penalties [4] | 13,696 | 5.5 |
| Lost or misapplied payments | 9,844 | 4.0 |
| Open examinations | 9,248 | 3.7 |
| Reconsideration of examination results | 8,974 | 3.6 |
| Certain entity changes [5] | 8,007 | 3.2 |
| Open underreporter issues | 7,550 | 3.0 |
| All other | 92,177 | 37.2 |

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

[1] Relief provided by other IRS offices.

[2] Less than 0.05 percent.

[3] Tax-account-related inquiries on behalf of constituents. This is an information item only. The 16,385 inquiries are included in the breakouts by type of assistance and by issues for the 248,011 total inquiries.

[4] Examples of certain penalties include penalties for late filing, failure to provide correct information, failure to provide identification number, failure to file information returns, and for inaccuracy.

[5] This category excludes entity changes for multiple/scrambled Social Security Numbers, Sub-chapter S corporations, or business master file Taxpayer Identification Number merges. It includes items such as changes in address, filing requirements, and filing periods.

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ

**Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program,
by Type of Relief and Issues, Fiscal Year 2000**

| Type of primary issue and relief | Number | Percentage of total |
|---|----------------|---------------------|
| Total applications for taxpayer assistance | 237,885 | 100.0 |
| Assistance provided to taxpayer: | | |
| Total | 163,683 | 68.8 |
| Relief provided | 159,421 | 67.0 |
| General assistance provided or referred to other IRS functions [1] | 4,262 | 1.8 |
| Other applications for assistance: | | |
| Total | 74,202 | 31.2 |
| Relief provided prior to Taxpayer Advocate Service intervention [2] | 5,932 | 2.5 |
| Relief not appropriate | 60,642 | 25.5 |
| No relief (hardship not proved) | 1,662 | 0.7 |
| No relief (tax law precluded relief) | 2,294 | 1.0 |
| All other | 3,672 | 1.5 |
| Congressional Inquiries [3] | 17,468 | 100.0 |
| Issues: | | |
| Total | 237,885 | 100.0 |
| Refund inquiry or request | 31,175 | 13.1 |
| Processing claim or amended return | 24,414 | 10.3 |
| Processing of individual income tax return | 17,256 | 7.2 |
| Reconsideration of examination results | 14,086 | 5.9 |
| Certain penalties [4] | 13,092 | 5.5 |
| Earned income credit | 12,386 | 5.2 |
| Lost or misapplied payments | 10,319 | 4.3 |
| Open examinations | 7,981 | 3.3 |
| Lost or stolen refunds | 7,402 | 3.1 |
| Account or notice inquiry | 7,360 | 3.1 |
| All other | 92,384 | 39.0 |

[1] Provided general assistance or referred to another IRS office to complete action.

[2] Relief provided by other IRS offices.

[3] Tax account related inquiries on behalf of constituents.

[4] Examples of certain penalties include late filing penalty, failure to provide correct information, failure to provide identification number, failure to file information returns and accuracy penalty.

SOURCE: 2000 IRS Data Book, Publication 55b. Also Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ