

Highlights of TAS Successes Throughout the Past Year

Stimulus Payments	
Issue	Advocacy Results
<p>Offsets of the Recovery Rebate Credit (RRC) Against IRS Debts</p> <p>Legislation required the IRS to issue multiple rounds of stimulus payments as an advance payment of the RRC. Individuals who did not receive a payment or received an incorrect amount were entitled to claim the balance on their 2020 tax returns as an RRC. In late December 2020, a law change created an inconsistency with the treatment of RRC claimed on taxpayers' 2020 tax returns and the first two stimulus payments. Unlike stimulus payments issued to individuals, the IRS could apply the refunds of RRC to pay off certain outstanding debts, both for tax and non-tax liabilities. This offset created an inconsistency between the treatment of the first two stimulus payments and the treatment of RRC claimed on tax returns in 2021. As the IRS was not able to correct individuals' stimulus payments in 2020, individuals were treated inconsistently in 2021 from those who received their proper payment in 2020.</p>	<p>TAS advocated for the IRS to use its discretion to stop offsetting RRC to outstanding federal tax debts, ensuring individuals received fast and direct relief in the midst of the pandemic. The IRS agreed to treat taxpayers consistently, with taxpayers who filed 2020 returns on or after March 18, 2021, and claimed the RRC receiving their full RRC, just as those who received their full stimulus payment in 2020 with no reduction or offset for federal tax debts. At TAS's request, the IRS also updated its procedures and FAQs on IRS.gov to provide information on the process. TAS has continued to advocate for and the IRS has agreed that the third round of stimulus payments paid as an RRC with the 2021 filing not be offset for federal taxes, providing these taxpayers the full amount of the third stimulus payment as an RRC.</p>
<p>Low-Income Taxpayers Needed Assistance Getting Their Stimulus Payments</p> <p>Some taxpayers needed extended assistance and looked to Low Income Taxpayer Clinics (LITCs) to pursue their stimulus payment claims.</p>	<p>LITCs offered 1,873 consultations and helped another 2,008 taxpayers with tax return preparation for 2018 and 2019 with assistance rendered through the stimulus payment portal. LITCs verified the receipt of refunds, including stimulus payments, and also opened 210 controversy cases.</p>
<p>Stimulus Payments for Individual Taxpayer Identification Number (ITIN) Holders</p> <p>Under the American Rescue Plan Act of 2021, a married couple filing a joint return would be eligible for the third stimulus payment only when one spouse had a valid Social Security number (SSN). Dependents of ITIN holders with valid SSNs could also receive the stimulus payment even if a parent or guardian did not have a valid SSN. TAS learned that eligible ITIN holders filing 2020 returns were not receiving the stimulus payments.</p>	<p>TAS elevated the issue after determining that the IRS and its systems missed requirements involving stimulus payments and ITIN accounts in its programming. The IRS immediately updated its programming and resolved the issue within two weeks. The IRS also updated its procedures and the Economic Impact Payment FAQs on IRS.gov regarding these ITIN holders, protecting the taxpayers' rights.</p>
<p>Incarcerated Individuals' RRC Refunds Delayed</p> <p>Incarcerated persons could not receive tax forms or authenticate their identities by telephone or online when IRS identity theft filters froze RRC refunds.</p>	<p>TAS advocated to ensure tax forms were provided to correctional institutions and to allow incarcerated individuals to work with their facility staff upon receipt of IRS identity verification letters. The IRS provided instructions to Department of Corrections' staff and updated IRS.gov for incarcerated individuals to instruct them to coordinate with their prison official.</p>

Refundable Credits

Issue	Advocacy Results
Unintended Consequences of the Consolidated Appropriations Act, 2021, on Refundable Tax Credits The legislation did not specify whether using prior year income to increase the Earned Income Tax Credit (EITC) would also impact the Additional Child Tax Credit (ACTC), lowering the credit amount.	Consistent with the legislation, TAS recommended Treasury and the IRS permit taxpayers to maximize their refundable credits. The IRS agreed and revised its procedures, benefiting taxpayers and avoiding unintended consequences in the next filing season.
Advance Child Tax Credit (AdvCTC) Payments Blocked for Taxpayers Without an ITIN TAS identified an issue with IRS procedures preventing the assignment of ITINs to prospective recipients of the 2021 advance payments. The procedures were not updated to incorporate special instructions for processing ITIN applications as provided in Revenue Procedure 2021-24.	TAS recommended changes to procedures and the IRS's ITIN Real-Time System. The IRS updated its procedures to clarify and permit the filing of ITIN applications with taxpayers' returns. These taxpayers received their ITINs, which qualified them for receiving the 2021 advance payments.
IRS Procedures Did Not Recognize Medicaid Waiver Payments as Wages for EITC TAS identified that IRS procedures did not follow the Tax Court opinion that Medicaid waiver payments received as wages and stipulated to be qualified Medicaid waiver payments, as defined in Notice 2014-7, could be included in earned income for purposes of determining EITC and ACTC.	TAS collaborated with the IRS to update its procedures, publications, and instructions to ensure IRS employees and taxpayers were aware of the Tax Court opinion. The coordinated efforts of TAS and the IRS ensured taxpayers' rights were protected by providing that Medicaid waiver payments received as wages were treated as qualified Medicaid waiver payments.
Part-Year Prisoners' Rights to Refundable Credits Prisoners incarcerated for 11 months within the same calendar year may be eligible for refundable credits if their income was earned before or after the incarceration period. IRS procedures did not permit prisoners to receive the refundable credits under these circumstances.	TAS collaborated with the IRS to update its procedures, providing guidance to tax examiners regarding part-year prisoners and clarifying the issue for taxpayers, thus permitting these individuals to receive their ACTC or EITC. The coordinated efforts of TAS and the IRS protected the taxpayers' rights.
Rollout of the AdvCTC Program Legislation provided for advance payments of Child Tax Credits starting in July 2021. To be eligible, taxpayers needed to have filed their tax return or signed up using the Non-Filer tool on IRS.gov. The IRS and TAS were concerned about low-income taxpayers who did not currently file returns and how to notify underserved communities and educate families how to receive the monthly payments.	The TAS LITC Program Office helped to recruit LITCs to help promote the Advance Child Tax Prep events sponsored and staffed by the IRS, including TAS Local Taxpayer Advocates, across the country. Clinicians also participated in a call with the Government Accountability Office to share their insights about the events and the IRS rollout of the AdvCTC program.

Refunds

Issue	Advocacy Results
Thousands of Systemic Advocacy Management System (SAMS) Submitters Claimed Significant Hardships From March 12 through March 30, 2021, TAS received more than 3,500 SAMS submissions from many taxpayers claiming financial hardship or stating the IRS was taking longer than 21 days to process their tax refunds. The backlog of unprocessed 2019 and 2020 tax returns was caused by the partial shutdown of many core IRS operations during the COVID-19 pandemic.	TAS promptly responded to SAMS submitters and shared the reasons for the processing delays. Additionally, TAS posted "Refund Information" on its SAMS portal to alert external submitters of the significant backlog and continued processing delays and also thank them for their patience. This response fostered the taxpayer's <i>right to be informed</i> . TAS continues to work with the IRS on the backlog of processing original and amended returns and delayed refunds.

Refunds (continued)	
Issue	Advocacy Results
Expired Taxpayer Identification Prevented the IRS From Authenticating Taxpayers' Identities <p>The IRS authenticates taxpayers' identities to prevent refund fraud through identity theft. Filters in IRS systems detect returns that may have been submitted by an identity thief. The IRS notified taxpayers to provide valid forms of identification (ID) to release refunds. The COVID-19 pandemic prevented many taxpayers from timely renewing their IDs, and the IRS could not authenticate and release refunds.</p>	<p>TAS and the IRS collaborated to update taxpayer identity authentication procedures. The change reflects new guidance for IRS employees to allow taxpayers to provide expired IDs for authentication. By providing alternatives in the authentication process, taxpayers could receive their refunds to avoid economic hardship, and the IRS could process these returns without unnecessary delays.</p>
Deceased and Incarcerated Taxpayers' Refunds Delayed by Pseudo-Offsets <p>The Bureau of the Fiscal Service erroneously stopped issuing 2019 tax year refunds to some deceased and incarcerated individuals. The IRS advised these taxpayers it was planning to reissue the refunds systemically, and they did not need to take any action. TAS received hundreds of new cases confirming IRS actions did not generate refunds for the affected taxpayers.</p>	<p>TAS informed the IRS that the lack of guidance for employees to manually correct the affected tax accounts resulted in hardships. The IRS revised its procedures, ensuring the refunds were issued to the affected taxpayers.</p>

Taxpayer Accounts	
Issue	Advocacy Results
Taxpayers at Risk of Losing Healthcare Benefits <p>As a result of COVID-19, the IRS did not timely process many individual tax returns. Incomplete or inaccurate taxpayer information was shared with the Marketplace, putting taxpayers at risk of losing their advance healthcare tax credits for 2021.</p>	<p>TAS discussed with and advocated for Health and Human Services to "turn off" the validation marker that reports whether taxpayers have reconciled their healthcare credits on their tax return. TAS also engaged in a public outreach campaign to advise taxpayers of this issue. The IRS and TAS websites instructed taxpayers on updating their applications at the Marketplace. In December 2020, the Centers for Medicare and Medicaid Services waived the verification and automatically reenrolled taxpayers with a failure to reconcile flag on their accounts. This allowed impacted taxpayers to be eligible for the Advance Premium Tax Credit in 2021.</p>
Taxpayers Potentially Harmed by Erroneous Non-Filer Notices <p>The IRS systemically issued notices to taxpayers who appeared to have failed to file a 2019 tax return. However, many of these notices were erroneous because the IRS was still processing many of these returns.</p>	<p>The IRS agreed to stop the issuance of any additional non-filer notices until the backlog in Submission Processing decreased. The IRS also agreed to stop the second non-filer notice. TAS confirmed there would be no impact to taxpayers seeking collection alternatives. In light of the backlog of unprocessed returns, the IRS did not prepare substitute for returns for taxpayers receiving the erroneous notices.</p>
Transcripts Did Not Identify When Taxpayers Were Experiencing Hardship <p>Through SAMS, TAS was alerted to an increase in requests for account transcripts, specifically the interest in the inclusion of hardship status on taxpayers' transcripts.</p>	<p>TAS collaborated with the IRS to update the Transcript Delivery System to include either "hardship" or "non-hardship" status on transcripts with currently not collectible indicators. This change helped taxpayers understand their tax account status, potential collection options, and their rights.</p>

Taxpayer Accounts *(continued)*

Issue	Advocacy Results
Practitioner Data Breaches Led to Taxpayer Identity Theft IRS employees had no indication on taxpayers' accounts if the taxpayer was the subject of a tax practitioner data breach. Data breach information was unavailable, which may have led to an IRS employee further compromising taxpayers' information. If an identity thief obtained the taxpayer's information from the practitioner's data breach, it could lead to refund fraud.	TAS collaborated with the IRS to put an indicator on the tax practitioners' client accounts when a data breach occurs. Additionally, on October 1, 2020, the IRS published new procedures. With the new procedures, IRS employees properly identified taxpayers' accounts during the 2021 filing season that may have been involved in a tax practitioner's data breach.
Responding to Foreign Trust Civil Penalty Inquiries Foreign trusts can have multiple U.S. owners, and they can be individuals or entities. The IRS does not currently have a way to cross-reference the accounts and will frequently withhold information from affected taxpayers when they make inquiries.	TAS and the IRS collaborated to establish a cross-reference that will recognize the responsible parties' identification numbers on a tax account when a civil penalty is assessed. The IRS will implement this change by April 16, 2022. This capability will improve the IRS's ability to research assessments, respond to taxpayer inquiries, and supply balance due explanations.
Lack of Information for Designation of Partnership Representative New regulations created the position of Partnership Representative (PR) who is designated to act on behalf of a partnership in circumstances involving the Centralized Partnership Audit Regime. Generally, partnerships that do not opt out of the Regime must designate a representative. IRS Form 2848 is used to appoint a power of attorney to act on behalf of the PR and may not be used to designate a PR. Form 2848 and its instructions did not reflect this rule.	The Taxpayer Advocacy Panel recommended the IRS incorporate the new regulations into Form 2848. The IRS agreed and clarified in the instructions that partnerships appoint their PR on their tax return, and annually the PR may appoint a power of attorney on Form 2848 to act on the partnership's behalf. The revisions will improve taxpayers' <i>rights to be informed and to retain representation</i> .

Appeal Rights

Issue	Advocacy Results
Appeal Rights Missing From Millions of RRC Notices TAS identified critical appeal rights language missing from approximately five million RRC math error notices issued before July 22, 2021. This omission put taxpayers at risk of losing their right to request an abatement of tax, appeal, and judicial review in the U.S. Tax Court, which is the only pre-payment judicial forum.	To correct the error and inform taxpayers of their rights, the IRS agreed to send over 6.5 million supplemental letters by September 24, 2021. The letter provided an apology along with an additional 60 days to request an abatement. The letter also informed taxpayers of their ability to submit information or documentation to support the RRC claimed on their 2020 return.
IRS Letter Deprived Taxpayers of Collection Due Process Appeal Rights IRS Letter 1058 did not include "Collection Due Process" in its title: Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing. Taxpayers may have missed the opportunity to exercise their appeal rights because of the omission. In FY 2019, the IRS issued more than 100,000 Letters 1058.	TAS recommended, and the IRS agreed to revise its letter to include "Collection Due Process" in the title: Final Notice, Notice of Intent to Levy and Notice of Your Right to a Collection Due Process (CDP) Hearing. TAS's efforts emphasized the importance of the taxpayers' <i>rights to be informed and to appeal an IRS decision in an independent forum</i> .
Taxpayer Confusion Over Claim Disallowance or Partial Claim Disallowance Notices In July 2020, the IRS mailed the backlog of Claim Disallowance and Partial Claim Disallowance letters (105C and 106C) after the date originally printed at the top of the notice. This reduced the time taxpayers could request an administrative appeal or file a suit in court to challenge the refund disallowance.	TAS identified the issue and collaborated with the IRS. The IRS mailed new letters to the 9,105 impacted individual taxpayers and 544 impacted business taxpayers, providing an additional 30 days to request an administrative appeal. The supplemental letters also provided the date the initial notice was mailed along with the expiration date of the two-year period in which the taxpayer must file suit.

Collection Alternatives	
Issue	Advocacy Results
<p>Offer in Compromise (OIC) Policies Prevented Needed Relief for Taxpayers Facing Financial Difficulties</p> <p>IRS procedures allow the IRS to keep any refund a taxpayer was entitled to in the tax year an OIC is accepted, and taxpayers with pending OICs did not qualify for an Offset Bypass Refund (OBR). To help taxpayers experiencing hardships, TAS collaborated with the IRS to remove barriers for taxpayers considering the offer program.</p>	<p>Effective November 1, 2021, the IRS will no longer offset, or recoup, refunds for the calendar year in which an OIC is accepted. Systemic offset of overpayments will continue before the OIC acceptance date. For taxpayers who had submitted an OIC, the OBR remedy was unavailable to them, and the IRS retained refunds shown on their tax returns for the calendar year the IRS accepted the OIC. Under the new procedures, the IRS is allowing qualifying taxpayers experiencing financial hardship to seek OBRs while their OICs are pending the IRS's consideration. These individuals will be able to retain their tax refunds if they meet the criteria in the Internal Revenue Manual.</p>
<p>OIC Filing Fees Imposed on Qualified Taxpayers</p> <p>In 2021, nearly 50,000 taxpayers submitted an OIC, and about 45 percent qualified for the low-income fee waiver. The IRS determined taxpayers were ineligible for the waiver and charged taxpayers a fee by including income from members of taxpayers' households but not including the other household members' expenses.</p>	<p>TAS worked with the IRS to revise its procedures, clarifying that if a household member's income is included in the low-income certification calculation, then that household member's expenses must also be allowed in the calculation. This revision ensured consistent application of the appropriate OIC filing fee or waiver.</p>
<p>Installment Agreement (IA) Deadlines Extended Due to Processing Delays</p> <p>Taxpayers must be in compliance with their tax return filing obligation to enter IAs. Due to processing delays, millions of returns were delayed and not on the IRS's system, thereby preventing taxpayers from obtaining an IA.</p>	<p>Due to processing delays, TAS collaborated with the IRS to permit taxpayers reflecting an unfiled 2019 tax return to enter IAs through January 31, 2021. The IRS updated its procedures and promptly extended the deadline for 2019 filing compliance to June 30, 2021, and for 2020 to April 30, 2022, to mitigate taxpayer burden. The procedure also provided an opportunity for taxpayers to resolve seriously delinquent tax debts from certification to the Department of State for the denial or revocation of passports. Without extending the deadline, taxpayers would have been denied an opportunity to pay through an IA, causing unnecessary taxpayer burden and placing taxpayers in non-compliance with filing obligations.</p>
<p>Misdirected Installment Payments During OIC Consideration</p> <p>The IRS applied Direct Deposit Installment Agreement or Payroll Deduction Installment Agreement payments received after taxpayers submitted OICs to the taxpayers' tax liability and did not consider them as payments toward satisfying the OIC.</p>	<p>TAS worked with the IRS to revise its procedures, allowing taxpayers to designate any Direct Deposit Installment Agreement or Payroll Deduction Installment Agreement payment as an OIC payment if received while the offer is pending. These changes allowed taxpayers to pay only the required OIC payments.</p>
<p>Tax Practitioners Did Not Receive OIC Interim Letters</p> <p>Tax practitioners raised concerns that the IRS was not consistently sending duplicate copies of interim letters for their clients with pending OICs. TAS provided the IRS with specific data supporting these concerns.</p>	<p>TAS collaborated with IRS programmers and identified a problem with the generalized systems interface tool. The tool was fixed and tested, and tax practitioners now receive the OIC interim letters. This system repair reinforced taxpayers' <i>right to retain representation</i>.</p>

Examination

Issue	Advocacy Results
Pandemic Tax Petition Filing Delays Led to Premature Tax Assessments <p>In late 2020, the IRS prepared a high volume of deficiency notices, providing taxpayers the right to petition Tax Court. The notices were held due to the pandemic. Once issued, the substantial volume of backlogged notices was correlated with a rapid increase in Tax Court petitions. TAS found it took an average of 53 days for the Tax Court to process petitions and serve notice on the IRS, which exceeded the normal 15-day period the IRS allotted for notification. The IRS consequently closed its files and assessed the examination deficiencies without the knowledge that the taxpayer filed a timely petition.</p>	<p>Recognizing the need for immediate action, TAS worked with the IRS, Tax Court, and practitioners to identify the problem and craft a temporary solution. While the Tax Court is dealing with a high volume of petitions, it agreed to provide the IRS with limited data needed to identify petitioned cases quickly for the purpose of preventing premature assessments and reversing those that had already been assessed. This interim process has been successful in preventing premature assessments.</p>
Collectibility Concerns During Taxpayer Examinations <p>Because of COVID-19, taxpayers' financial circumstances may have significantly changed. Although not routinely done, IRS examiners may consider collectibility when determining the scope of an audit.</p>	<p>TAS collaborated with the IRS to issue guidance emphasizing the need for management intervention whenever collectibility concerns arise in examination cases. This includes considering whether to limit the scope of the examination, survey the return, or close the examination, and updating its procedures to instruct examiners to exercise extreme sensitivity in their taxpayer contacts during COVID-19.</p>
Taxpayers Needed Guidance on Estate & Gift Tax Treaties <p>TAS identified that IRS.gov did not provide easy access to estate and gift tax treaties for taxpayers to determine their tax obligations. The website only included a list of countries with whom there were treaties, causing a burden to users who had to locate these treaties on their own. IRS employees working international issues also needed easy access to these treaties.</p>	<p>TAS recommended the IRS include links to the specific treaties on the IRS.gov, Estate & Gift Tax Treaties (International) table. The IRS agreed with adding links and revised the website. This change promoted taxpayers' <i>right to quality service</i>.</p>

Penalties

Issue	Advocacy Results
Guidance in FAQs on IRS.gov Does Not Provide Penalty Protection If Taxpayers Rely Upon It <p>Taxpayers have the right to expect transparency and fairness in dealing with their government. If a taxpayer takes the time to visit a government website to locate information to help comply with tax obligations, the IRS should not penalize the taxpayer for trying to do the right thing. If the IRS updates FAQs, it should track, date, and make them accessible to taxpayers.</p>	<p>In discussions with the National Taxpayer Advocate and Chief Counsel, the IRS agreed that generally taxpayers can rely on FAQs for penalty protection, and it will be dating, tracking, and displaying prior versions of FAQs. On October 15, 2021, the IRS issued a press release that FAQs on newly enacted tax legislation or other topics are not precedential but may offer penalty protection for taxpayers who reasonably and in good faith relied on them. The FAQ process was updated to address concerns regarding transparency and the potential impact on taxpayers when the IRS updates or revises these FAQs. The IRS will maintain prior versions of FAQs on IRS.gov to ensure that taxpayers, who may have relied on prior versions, can locate the version later.</p>

Penalties <i>(continued)</i>	
Issue	Advocacy Results
Failure-to-Pay Penalties Generated by Multiple Disaster Extensions <p>The IRS assessed erroneous failure-to-pay penalties on taxpayers' accounts due to a programming problem caused by multiple disaster extensions. The programming did not recognize timely payments made in 2020, which caused systemic late payment penalties. TAS identified over 6,400 erroneous assessments requiring abatement.</p>	<p>Due to TAS's advocacy efforts, the IRS used a systemic correction tool to adjust all affected accounts, protecting the taxpayer's <i>right to pay no more than the correct amount of tax</i>.</p>
Bad Check Penalties Caused Defaulted Payment Plans <p>The IRS permitted many taxpayers to suspend their direct debit installment payments during the COVID-19 suspension period. TAS alerted the IRS that it had erroneously assessed bad check penalties and defaulted taxpayers' suspended installment plans. The IRS estimated tens of thousands of taxpayers were impacted by this problem.</p>	<p>The IRS issued guidance providing taxpayers relief from bad check penalties due to delays in IRS remittance processing. TAS advocated for and the IRS implemented programming to correct this issue in January 2021.</p>
Managerial Approval of Civil Penalties <p>In October 2020, the IRS incorporated guidance that stated, "... attaching the signed Penalty Approval Form to a Statutory Notice of Deficiency is not legally required and not equally applicable to all taxpayers." The form contains the signature and date of managerial concurrence of a civil penalty proposal required under IRC § 6751(b).</p>	<p>In February 2021, TAS worked with the IRS on a reversal of the IRS policy, ensuring taxpayers would continue to receive information regarding the IRS's compliance with IRC § 6751(b) requirements, supporting their <i>right to be informed</i>.</p>
Erroneous Late Filing Penalties for Foreign Corporations <p>TAS identified that IRS programming was reducing filing extensions for foreign corporations without a place of business in the United States from six months to four months. This caused the IRS to erroneously assess late filing penalties against some corporate filers.</p>	<p>TAS collaborated with the IRS to correct the programming, which prevented the late filing penalty from occurring on future filings and protected the taxpayers' <i>right to pay no more than the correct amount of tax</i>.</p>
Erroneous Frivolous Return Penalties <p>TAS informed the IRS its Frivolous Filer unit was erroneously assessing the IRC § 6702 penalty. For the penalty to apply, the information shown on the face of the return must include a position that is patently unsupported by law. The penalty does not apply to a return filed where there is a question of whether the taxpayer reported an item correctly.</p>	<p>TAS and the IRS collaborated to include additional information in IRS procedures to assert frivolous return penalties only if the purported return does not contain information on which the substantial correctness of the self-assessed determination of tax may be judged or contains information that on its face indicates the self-assessed determination of tax is substantially incorrect.</p>

Taxpayer Rights	
Issue	Advocacy Results
Protecting Taxpayer Rights When Dealing With IRS Employees <p>Publication 1 provides the Taxpayer Bill of Rights. These rights are fundamental. All employees should be familiar with these rights and how it impacts their day-to-day activities. Training will be beneficial to improve the institutional knowledge related to IRS employees' interactions both directly and indirectly with taxpayers</p>	<p>TAS collaborated with the IRS to develop Taxpayer Rights training, which includes the Taxpayer Bill of Rights and taxpayer civil rights. This training is mandatory for all IRS employees and provides scenario-based learning to educate employees about common taxpayer interactions and how to ensure they protect taxpayers' rights. The training went live in December 2021. The training is intended to protect taxpayer rights and further improve taxpayers' experiences in working with the IRS.</p>

Taxpayer Rights *(continued)*

Issue	Advocacy Results
<p>Issues With Dependents of Head of Household (HOH) Taxpayers Receiving and Renewing Their ITINs</p> <p>For ITIN applicants whose dependents were residents of Canada and Mexico, the IRS procedures incorrectly denied assignment and renewal of ITINs even though they were needed for receiving certain tax benefits, including HOH filing status. IRS procedures did not conform to the post-2017 rules of the Tax Cuts and Jobs Act.</p>	<p>TAS worked with the IRS to correct various procedures relating to ITINs. TAS also identified several web pages on IRS.gov containing the misinformation and alerted the IRS. The IRS corrected its procedures in May and August 2021 and updated its website to reflect current information. These changes supported taxpayers' <i>rights to be informed</i> and <i>to a fair and just tax system</i>.</p>
<p>Alternative Media Formats Needed for TAS Correspondence</p> <p>Some taxpayers require correspondence in braille, large font, or other alternative media.</p>	<p>TAS implemented new procedures for Alternative Media Documentation requests when working with taxpayers requiring correspondence in braille, large font, or other alternative media. In addition to updated published guidance, TAS will be developing content for upcoming filing season readiness training.</p>
<p>Taxpayers Struggled to Send Documents to the IRS</p> <p>During COVID-19 operations, the IRS and TAS experienced substantial delays in receiving and processing mail from taxpayers. Although procedures were developed to instruct taxpayers to send secure attachments by email or electronic fax, many taxpayers were forced to send documents by mail because they could not afford encryption software or faxing services, causing delays and frustrations.</p>	<p>The IRS created and is implementing a Documentation Upload Tool, which allows taxpayers and representatives a new digital path for submitting documents to the IRS from their mobile devices. This tool enables faster document receipt and will reduce mail delays. TAS was one part of the agency selected to assist with finalizing testing and drafting deployment plans, policies, and user guides. This tool provides taxpayers with the ability to send information directly from their mobile devices while speaking with an IRS representative or TAS Case Advocate. TAS anticipates rolling out the tool across the entire organization in 2022 and is encouraged seeing other parts of the agency using the tool while working with taxpayers.</p>
<p>Taxpayers Needed Help Finding Taxpayer Assistance Centers (TACs)</p> <p>The IRS web page created to direct taxpayers to local offices provided the addresses of TACs but did not assist taxpayers with directions. Taxpayers could benefit if they could link to online maps to get directions to visit TAC offices.</p>	<p>The Taxpayer Advocacy Panel advocated to add a Google Maps link on the TAC web page so taxpayers can access detailed directions after finding the TAC offices closest to their zip code. The IRS agreed to adopt this recommendation to help taxpayers travel to TAC offices and keep established appointments, especially those relying on public transportation. These changes will provide a more user-friendly website for taxpayers.</p>