

TAXPAYER ADVOCATE SERVICE IS HERE TO HELP

The Taxpayer Advocate Service is an *independent* organization within the Internal Revenue Service. We protect taxpayers' rights by ensuring that all taxpayers are treated fairly, and that you know and understand your rights under the **Taxpayer Bill of Rights**.

## WHAT CAN I EXPECT FROM MY TAXPAYER ADVOCATE?

We can help you resolve problems that you can't resolve with the IRS. Always try to resolve your problem with the IRS first, but if you can't, then come to the Taxpayer Advocate Service. The best thing you can do is act now!

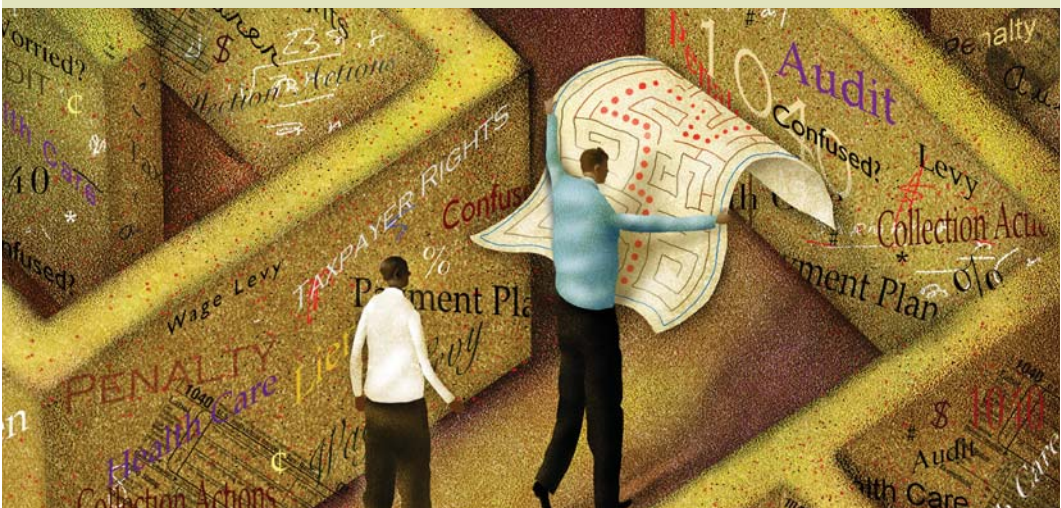
## WHAT ARE MY RIGHTS AS A TAXPAYER?

The IRS has adopted a **Taxpayer Bill of Rights** to protect the rights of all taxpayers in dealings with the IRS. You and all taxpayers have:

- **The Right to** Be Informed
- **The Right to** Quality Service
- **The Right to** Pay No More than the Correct Amount of Tax
- **The Right to** Challenge the IRS's Position and Be Heard
- **The Right to** Appeal an IRS Decision in an Independent Forum
- **The Right to** Finality
- **The Right to** Privacy
- **The Right to** Confidentiality
- **The Right to** Retain Representation
- **The Right to** A Fair and Just Tax System

Visit [taxpayeradvocate.irs.gov](https://taxpayeradvocate.irs.gov) for more information about these rights, what they mean to you, and how they apply in some specific situations you might encounter with the IRS.

**TAXPAYER BILL OF RIGHTS**  
*Your Rights. Know Them. Use Them.*



## WHEN TO COME TO US

Try to resolve your problem with the IRS. But if you can't, then come to us. TAS can help you if:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You have tried repeatedly to contact the IRS, but no one has responded, or the IRS has not responded by the date promised.

If you qualify for our help, you will be assigned to one advocate who will be with you at every turn. Your advocate will listen to you, help you understand what needs to be done, and stay with you until your problem is resolved. And our service is **free**.

## HOW TO REACH A TAXPAYER ADVOCATE

If you think TAS can help you, call your local advocate, whose number is in your local directory and at [taxpayeradvocate.irs.gov](https://taxpayeradvocate.irs.gov). You can also:

- Call us at **1-877-777-4778**.
- File IRS **Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)** with the Taxpayer Advocate Service. You can also ask an IRS employee (in person or over the phone) to complete the form on your behalf.

## HOW ELSE DOES THE TAXPAYER ADVOCATE SERVICE HELP?

- **Systemic Advocacy:** We work to repair the larger, systemic flaws that cause trouble for taxpayers and IRS employees alike. Go to [irs.gov/sams](https://irs.gov/sams).
- **Low Income Taxpayer Clinics:** Clinics serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit [irs.gov/litc](https://irs.gov/litc) or IRS Publication 4134, *Low Income Taxpayer Clinic List*.
- **Taxpayer Advocacy Panel:** Have a suggestion to improve the IRS and don't know who to contact? The Panel listens to taxpayers, identifies taxpayers' issues, and makes suggestions for improving IRS service and customer satisfaction. Go to [improveirs.org](https://improveirs.org).

For more information about TAS, visit [taxpayeradvocate.irs.gov](https://taxpayeradvocate.irs.gov).

