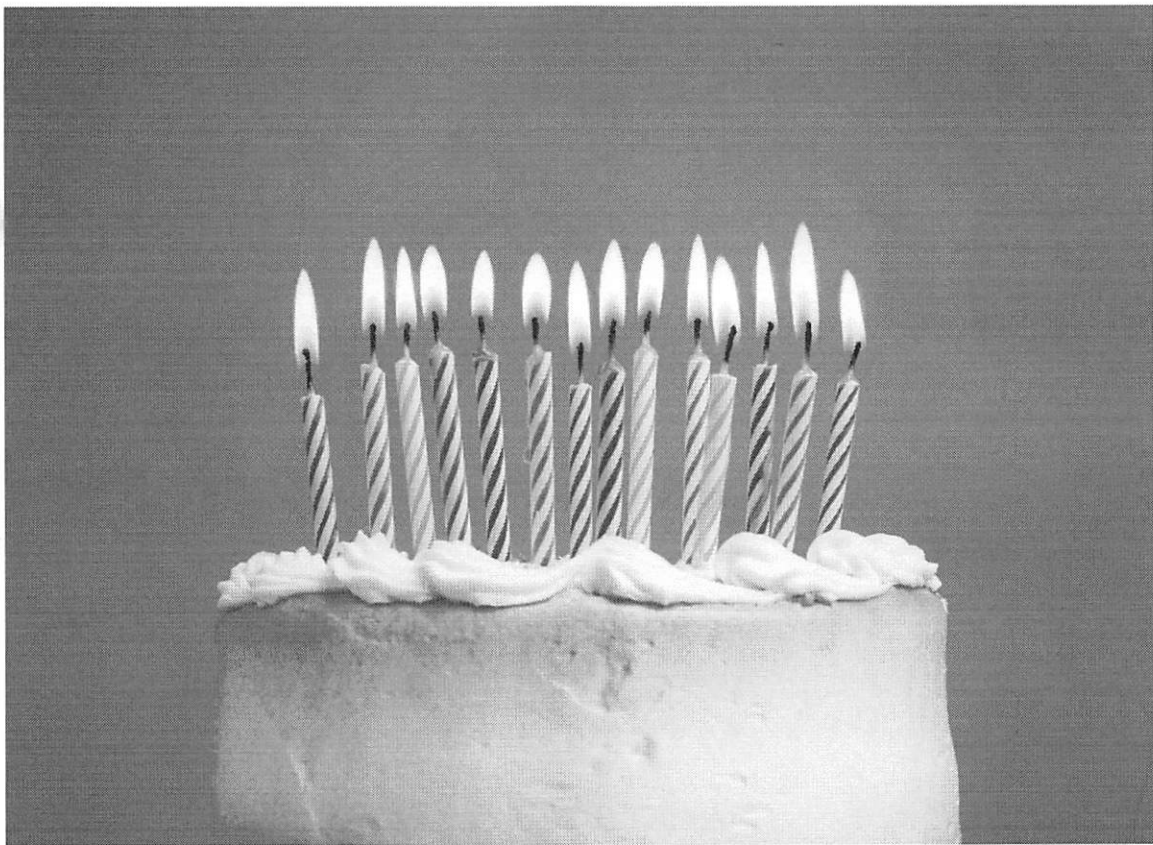
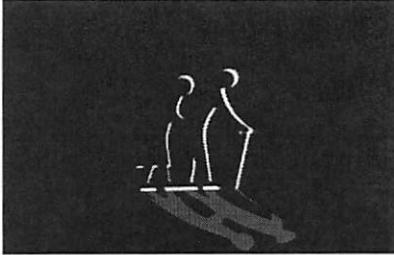


America's Aging Taxpayers



Beanna J. Whitlock, EA
Whitlock Tax Service LLC
20540 Hwy 46W, Suite 115-610
Spring Branch, TX 78070
800-465-2767
Beanna@whitlocktax.com

America's Aging Taxpayers



1

Aging in America

- In 1900, 1 in 25 Americans was a senior
- 2005, 1 in 8
- 2020, 1 in 6
- 2030, 1 in 5 and will remain there through 2050

2

Global Aging

More-developed areas

- 2000, 1 in 5 60+
- 2050, 1 in 3

Less-developed areas

- 2000, 1 in 12 60+
- 2050, 1 in 5

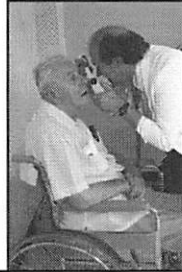
3

The Oldest Old (85+)

- The **fastest growing** segment of American senior population

- Today: 4.2 million 85+
- By 2050: 19.3 million 85+

- **Result:** Need for professionals providing services is exploding.



4

Increased Longevity

- In 1900, life expectancy 47
- In 2000, life expectancy 77
- In 2023, 76.4

Gains expected to continue but will slow down



5



6

Gender Imbalance

- Among seniors, women outnumber men 3 to 2
- After age 85, women outnumber men 7 to 3*



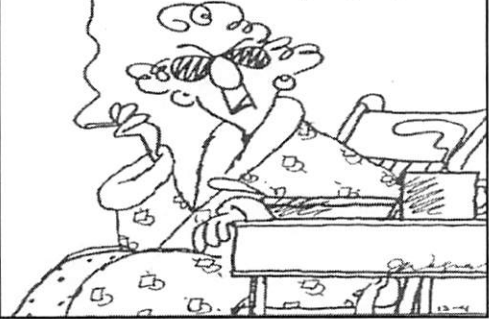
7

Word 1.

Tax Pros

8

Show me a man who's worth his weight in gold, and I'll show you one skinny guy.



9

Closing the Gap

- Gender imbalance will *decrease* as men's health *increases*
- By 2050, among seniors, women will outnumber men, 5 to 4
- After age 85, women will outnumber men, 5 to 3

10

Diversity



Minority seniors

- In 2000, 16%
- By 2050, 36%

11

Baby Boomers

- 1946 – 1964
- First boomers turn 65 in 2011
 - Then 10,000 a day
- Incomes higher than parents
 - Both working and retired
- Non-traditional family structures
- Higher educational level
 - Knowledgeable, demanding, challenging!

12

Baby Boomers

- **Retirement forecasts**
 - 25% unprepared, likely will be dependent on government programs
 - 50% should maintain pre-retirement standard of living
 - 25% may see possible decline in standard of living
- **Future changes in federal benefits could have great effect**

13

Boomer Fact File

- **Television Advertising**
 - Nearly 35 % of boomers rate advertisers a 1 or 2, with 1 being poor and 45 % rate them a 3.
 - 91% of Boomers say they will change brands if they believe another brand offers greater benefits.

*Boomer report, by Mature Marketing and Research, 2006

14

Boomer Fact File

- **Choosing a Tax or Financial Advisor**
 - Boomers say the most important qualities are a local company (35%)
 - A good reputation (14%)
 - Personal referral (13%)

*Boomer report, by Mature Marketing and Research, 2006

15

Boomer Fact File

• Internet Use

- 40 % of Boomers spend 1-4 hours each week on the Internet
- 21.8 % spend 5-9 hours
- Top On-Line Activity Email 93%

*Boomer report, by Mature Marketing and Research, 2006

16

Boomer Fact File

• To Maintain their Health

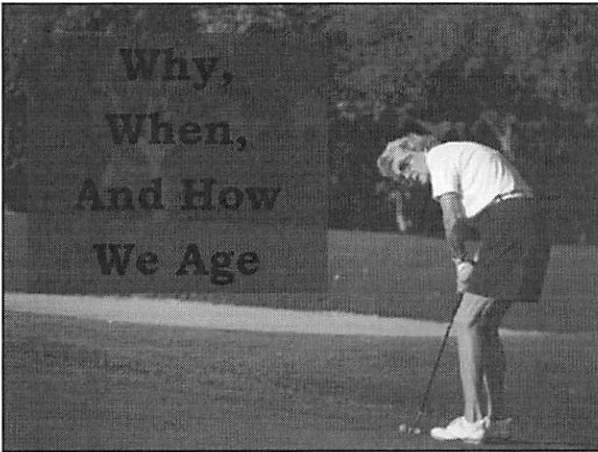
- 76 % are cutting back on specific foods
- 70 % are walking 3-5 times a week
- 59 % are taking vitamins and /or supplements

17

Word 2.

• Love

18



19

Universal Aging Changes

- Cardiovascular
- Lungs
- Brain
- Kidneys
- Bladder
- Body fat/muscle mass
- Bones



20

Factors Affecting Aging and Longevity

- Genetics
 - Lifestyle & behavior
- Research shows role of genetics may become *less* important as we age



Longevity calculator at www.agingresearch.org

21

Word 3.

Senior

22

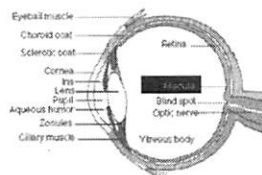
Changes in the Senses

Sight
Smell
Taste
Hearing

23

Sight

- Presbyopia (farsightedness)
- Lens changes
 - Yellowing
 - Opaque
- Pupils
 - Smaller
 - Less flexible
- Floaters



24



25

Word 4.

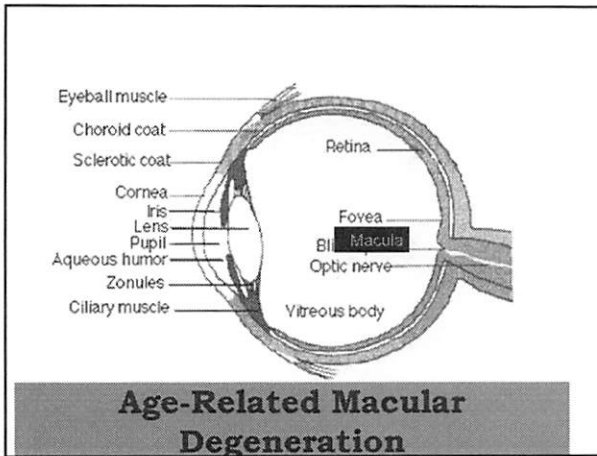
■ Taxpayers

26

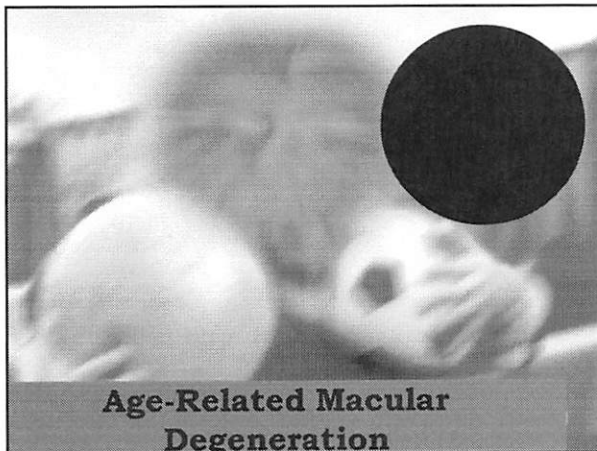
Driving Concerns

- Processing light in darkness
- Peripheral vision, parallel parking
 - Stretching exercises
- Distinguishing colors
- Seniors may avoid evening events, resulting in isolation.

27




28



29

Age-Related Macular Degeneration



- Risk increases with age
- Loss of central vision, but not peripheral vision
- Difficulty writing checks, reading labels, seeing face in mirror, recognizing loved ones

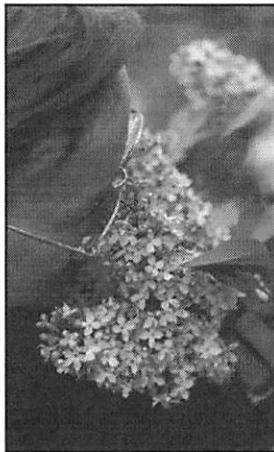
30

Communication Strategies

- Provide bright lighting
- Watch out for glare
- Day-time appointments
- Easy-to-read materials
 - Large font
 - High contrast
 - Limit background designs



31

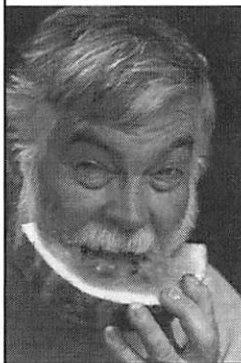


Scent

- Declines gradually starting in middle age, dramatically after 70
- Alerts us to smoke, gases — Assists with senior safety
- Works with taste to promote healthy diet

32

Taste



Decrease in taste buds

33

Sensory Changes



TASTE

Age 30: 245 taste buds on each papilla (bump on tongue)

Age 80: 88 taste buds per papilla

SMELL

As we age our ability to detect odors diminishes



Source: Mary S. Kaufman, MA

34

Word 5.

- **Need**

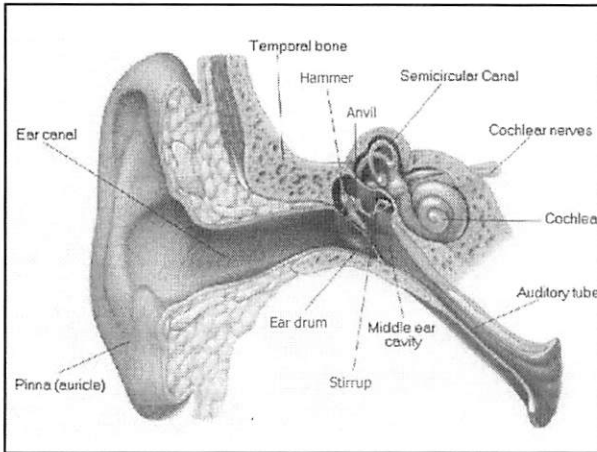
35



Hearing Loss

- 1/3 of those 60+ and 1/2 of those 85+
- Many seniors who appear confused, antisocial, or demented may simply have a hearing disorder
- Linked to depression, reduced functional health, social withdrawal

36



37

Auditory Problems

- **Presbycusis**
- **Conductive hearing loss**
- **Central auditory impairment**
- **Tinnitus**
- **Dizziness/vertigo**



38

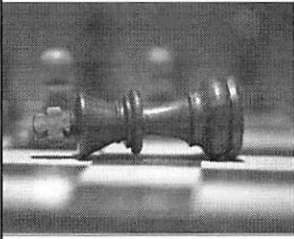
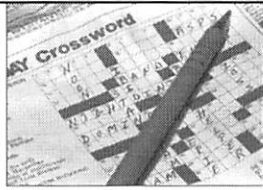
Communication Strategies

- **Don't yell**
- **Lower your tone**
- **Talk face-to-face**
- **Pronounce your words**
- **Eliminate extra noise**
- **Select different words to repeat your message**
- **Have them repeat**



39

Cognitive Changes



- **Processing and retrieval slows**
- **Visual memory declines**
- **Vocabulary remains same**

40



Brain Exercises

- **List-making**
- **Keeping a calendar**
- **Crossword puzzles**
- **Playing an instrument**
- **Reading**
- **Playing cards**



41

Communication Strategies

- **Do not assume decline in cognition**
- **Allow time**
- **Written information**



42

Seniors' Top Concerns

- Outliving Assets
 - Maintaining Independence
 - Health & Safety
- After age 75 ~*
- Increasing concerns
 - Family, friends
 - Legacy
 - Reputation

43

Print Marketing Materials

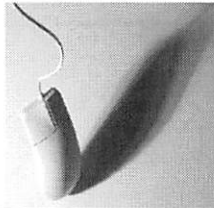
- Personal, conversational approach
- Focus on the needs of the reader
- Easy to read*
 - Font, type size
 - Clear, concise
- Say *Thank you!*



44

Electronic Marketing

- Websites
 - E-mail marketing
 - On-line advertising
 - Weblogs
- Seniors use the web
 - Age 50-64 58%
 - Age 65+ 23%
 - Fastest growing segment



45

Word 6.

- **Protection**

46

Statistics

In the next 30 Years:

- **Retirees in the U.S. will double to almost 110 million.**
- **40% of current retirees had to leave work earlier than they planned for health reasons.**
- **87% are ecstatic about not working anymore.**

47

Statistics, continued

- **42% of pre-retirees expect to work for pay once retired, but only 21% actually do.**
- **65% of retired Americans rely on Social Security for 50% of their retirement income, of the lowest income, 90% depend on it exclusively.**
- **75% of pre-retirees expect to do volunteer work, but only 69% of the recent retirees actually perform volunteer work.**

48

Retirement Income

- **Social Security**
- **Employer Pensions**
- **Personal Savings**

49

Critical Decade

- **10 Years to Retirement**
- **Senior Spending Patterns**

50

Changing Economy

Due to changes in the economy, many Seniors are experiencing financial difficulty.

Many decisions will also affect their tax positions.

There is almost no financial decision that does not have a tax impact.

51

For Seniors

- Definition of
LIQUIDITY
- When you look at your
investments and wet your pants.

52

Word 7.

- **From**

53

Who Claims the Senior?

- The Senior
- Multiple-Support Agreement –
Form 2120
- Nursing Home – Cost and Care

54

Cost & Need

- **1 in 5 chance of needing long term care assistance according to the United Seniors Health Cooperative**
- **70% of Americans over age 65 will need at least some long term care during remainder of their life**

55

Cost in Real Dollars

- **Men need care 2.2 years**
- **Women, 3.7 years**
- **Median cost of a private room tops \$100,000 a year**
- **Monthly costs:**
 - **Home health aide - \$5,148**
 - **Assisted living + rental - \$4,500**
 - **NH - Semi-private - \$7,908**
 - **NH - Private - \$9,034**

56

Written Material In Addition to Slide

- **Senior Issues and How a Tax Professional Can Help**
- **Pages 1 - 21**

57

How Tax Pros Can Help

- **1. IRS Issues:**
- **ES payments**
- **Fail to report all income**
- **Do not respond to IRS notices**
- **Pay notices without consulting Tax Pro**

58

Alert

- **Form 8821, Tax Information Authorization**
- **Be pro-active with the taxes of your Senior.**

59

2. Unresolved IRS Issues

- **Student loan debt owed by Seniors**
- **3.5M who owe \$125B**
- **If Senior taxpayer is due a refund will be used to pay**
- **IRS will garnish Social Security if Senior owes taxes**
- **Only Taxpayer Advocate can help**

60

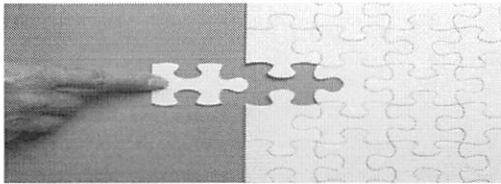
Alert

- If Senior is one who relies on Social Security in retirement, file a Form 911 – Request for Taxpayer Advocate Service Assistance.

61

Advocate Will Not Help

- Go Congressional
- Will go to National Taxpayer Advocate



62

3. Scammers Prey on Seniors

- Criminals steal and estimated \$28.3B from older adults each year
- Friends, family or caregivers steal \$20.3B or 72%
- Tax Pros uniquely see tax returns and ask “what did you do with your money?”
- Seniors fault is they TRUST
- Tax Pros must work as hard to keep them safe as Scammers do to harm them

63

Example

- Senior client calls
- IRS is about to put them in jail
- Need to go to bank and bring out \$10,000 in cash
- They will be in parking lot
- They owe nothing

64

Example Continues

- She has phone number off her phone
- You call, say you are her daughter and going to bank with her
- How will she know you?
- Then call the Police

65

Watch for These

- Family members
- Stock Broker
- Others - Caregivers



66

Senior Abuse

- **Physical**
- **Emotional**
- **Financial**

67

4. Taxation Issues

- **How old is too old to pay tax?**



68

RMDs

- **Old age 72**
- **73 if you reach age 72 after December 31, 2022 – SECURE 2.0**
- **401(k) or PSP until retired unless a 5% owner**
- **ROTH accounts**
- **Can take withdrawals more than RMD -Withdrawals income unless basis or Roth**

69

Social Security

- Tax on up to 85% - based on filing status and income
- Single – income between \$25,000 and \$34,000 up to 50% and 85% on more
- MFJ – Between \$32,000 and \$44,000 up to 50% and 85% on more

70

Married Filing Separately

- No exclusion –
- Adjusted Gross Income plus
- Nontaxable interest plus
- $\frac{1}{2}$ your SS benefits =
- Your combined income

71

Capital Gains

- Seniors who sell long-held assets
- Rate is zero to 20% and may include NIIT
- Sell and gift money, or gift property
- Requires Tax Pro to run numbers

72

Medicare

- Age 65
- If continues to work, delay Medicare, if employer pays insurance
- Otherwise penalty applies

73

Medicare Questions

- Part B - \$164.90 standard in 2023
- Rate adjusted based on income and those earning more than \$97,000 will pay more
- Based on Adjusted Gross Income, as Modified, from prior year
- Most recent return filed with IRS
- MAGI – AGI plus tax-exempt interest

74

Medicare Facts

- Part A – Cost \$0, paid for with Medicare while working
- Up to \$506 if not premium-free
- Hospital Stay Coverage – Page 5
- Skilled Nursing Facility – not Long-Term Nursing Home Care

75

Medicare Part B

- Most pay Standard of \$164.90 for 2023
- If your modified adjusted gross income as reported on your IRS tax return from 2 years ago is above \$97,000 you pay the Standard Amount and MORE

76

IRMAA



77

IRMAA

- Income Related Monthly Amount
- Table for 2023 – Pages 6 & 7
- For previous years – Pages 8 – 14
- Medicare B & D

78

Alert

- When IRS provides Medicare with the tax filing status of MFS, assume the couple lived together at some point in the tax year.
- The law provides higher IRMAA levels to beneficiaries.
- If one or both allege they lived apart the entire tax year – see HI 01120.060

79

HI 01120.060

- Procedures for Medicare to follow
- An attestation “under penalties of perjury” is obtained
- Effective for only the one making attestation
- Must file with date of IRMAA determination notice until end of affected premium year
- Good cause for late filing

80

How Medicare Proceeds

- Pages 16 - 18



81

Alert

- When one spouse dies
- No immediate year need to tax plan
- Subsequent year needs attention
- MFJ to Single Filing
- Watch for sales of personal residence – 2 years for full IRC 121

82

Miscellaneous

- A. Privacy Policy with Good Samaritan Clause
- B. Senior to name Individual to assist in tax preparation
- C. How long do I have to keep tax records? 3, 6, Forever
- Watch States for requirements

83

Other Documents

- Property
- Securities
- IRA and 401(k)s
- Inheritance
- Alert: Donor keeps all Form 709's to attach to Form 706 – Estate Tax Return

84

Seniors and Business

- **Retain:**
 - Payroll records for minimum of 4 years after deadline for filing 941 for that year
 - Copies of worker health coverage for 3 years
 - Asset acquisition and depreciation schedules retained indefinitely

85

Information You Need

- **Copy of Will**
- **Power of Attorney**
- **Personal Representative**
- **Written instructions**

86

The Too Old Preparer

- **How old is too old to be in the business of tax?**

87

To Be Called a Senior...

- A great honor
- The “top” of the ladder
- Deserve respect and our very best

88

Word 8.

- Them

89

End of Text

- Form 8821, Tax Information Authorization
- Form 911, Request for Taxpayer Advocate Assistance
- Going Congressional – Pgs 1 – 15
- Privacy Policy with Good Samaritan Clause
- Authorization to Speak with another

90

Conclusion

- Tax practice for Seniors is both rewarding and fulfilling
- Remember how you would have wanted your parents treated
- Remember how YOU want to be treated

91

Insist

- Senior taxpayers are treated with the utmost respect



92

Time

- Thank you for your time today!
- Time is valuable
- May your time today be used to help you and your taxpayers
- Beanna

93

Senior Issues and How a Tax Professional Can Help

1. IRS Issues

Senior taxpayers can run afoul of the IRS.

- a. Estimated tax payments (believe January 15 is for current year).
- b. Fail to report all income
- c. Do not respond to IRS notices.
- d. Pay notices without consulting with tax professional.

Tax Practitioner's Alert: Form 8821, Tax Information Authorization, should be filed with every Senior's Tax Return allowing the Tax Practitioner to receive copies of notices sent from the Internal Revenue Service.

2. Unresolved IRS Issues

Senior taxpayers may have difficult to resolve IRS issues.

- a. The number of people age 60 and older who still have student loan debt has sextupled since 2004, and the amount they owe is up 19-fold, the think tank New America reports: there are now 3.5 million of them, who collectively owe more than \$125 billion in student loans.
- b. A senior taxpayer owes tax and cannot pay or has a refund.
- c. IRS will garnish their Social Security payment.
- d. Only the Taxpayer Advocate Service can assist your taxpayer as they can go outside the IRS and engage other federal agencies such as Social Security

Tax Practitioner's Alert: This is extremely important if your Senior is one who relies on Social Security in retirement. File a Form 911 – Request for Taxpayer Advocate Service Assistance.

- e. If unable to get assistance from TAS, Taxpayer Advocate Service, taxpayer should “go congressional” – contact their local member of the House of Representatives, who has a personal contact at the IRS. The issue will go to the National Taxpayer Advocate.

3. Scammers Prey on Seniors

Criminals steal an estimated total of \$28.3 billion from older adults each year.

Of that \$28.3 billion, known others, such as a friend, family member or caregiver steal \$20.3 billion or 72%.

- a. Tax Professionals are in the unique position to see the investment earnings of a Senior taxpayer reduce from year to year, begging the question, what is happening to your money?
- b. Seniors are trusting and are the most vulnerable to these scammers who are shameless in their attempts to bilk the Senior out of their money.
- c. Discussions with your taxpayer regarding the potential for a scam should be part of every conversation and newsletter.
- d. Tax Professionals should work just as hard to keep their taxpayers safe as these scammers do to harm them.

Example:

Senior client calls saying glad they caught you. IRS is about to put them in jail unless they meet them at the bank and give them \$10,000 in cash. They will be waiting in the parking lot.

You tell the client that they don't owe the IRS anything. Would not you have told them.

You get the phone number from where the scammer called. You call and say you are Mrs. Jones daughter and you are going to the bank with her to get the money. What type and color of car will they be in and you will bring them the money.

Once arranged, you call the police.

- e. Family members
- f. Stock broker
- g. Others

4. Taxation Issues

How old is too old to pay tax?

- a. RMDs, Required Minimum Distributions

Tax Practitioner's Alert: Required minimum distributions (RMDs) are the minimum amounts you must withdraw from your retirement accounts each year. You generally must start taking withdrawals from your traditional IRA, SEP IRA, SIMPLE IRA, and retirement plan accounts when you reach age 72 (73 if you reach age 72 after Dec. 31, 2022).

Account owners in a workplace retirement plan (for example, 401(k) or profit-sharing plan) can delay taking their RMDs until the year they retire, unless they're a 5% owner of the business sponsoring the plan.

Roth IRAs do not require withdrawals until after the death of the owner. Designated Roth accounts in a 401(k) or 403(b) plan are subject to the RMD rules for 2022 and 2023. However, for 2024 and later years, RMDs are no longer required

from designated Roth accounts. You must still take RMDs from designated Roth accounts for 2023, including those with a required beginning date of April 1, 2024.

- You can withdraw more than the minimum required amount.
- Your withdrawals are included in taxable income except for any part that was already taxed (your basis) or that can be received tax-free (such as qualified distributions from designated Roth accounts).

Beginning in 2023, the SECURE 2.0 Act raised the age that you must begin taking RMDs to age 73. If you reach age 72 in 2023, the required beginning date for your first RMD is April 1, 2025, for 2024. Notice 2023-23 permits financial institutions to notify IRA owners no later than April 28, 2023, that no RMD is required for 2023.

If you reach age 73 in 2023, you were 72 in 2022 and subject to the age 72 RMD rule in effect for 2022. If you reach age 72 in 2022,

- Your first RMD is due by April 1, 2023, based on your account balance on December 31, 2021, and
- Your second RMD is due by December 31, 2023, based on your account balance on December 31, 2022.

b. Social Security

Tax Practitioner's Alert: Some Senior taxpayers have to pay federal income taxes on your Social Security benefits. This usually happens only if you have other substantial income in addition to your benefits (such as wages, self-employment, interest, dividends and other taxable income that must be reported on your tax return).

You will pay tax on only 85 percent of your Social Security benefits, based on Internal Revenue Service (IRS) rules. If you:

- file a federal tax return as an "individual" and your *combined income** is
 - between \$25,000 and \$34,000, you may have to pay income tax on up to 50 percent of your benefits.
 - more than \$34,000, up to 85 percent of your benefits may be taxable.
- file a joint return, and you and your spouse have a *combined income** that is
 - between \$32,000 and \$44,000, you may have to pay income tax on up to 50 percent of your benefits.
 - more than \$44,000, up to 85 percent of your benefits may be taxable.
- are married and file a separate tax return, you probably will pay taxes on your benefits.

Your adjusted gross income
+ Nontaxable interest
+ ½ of your Social Security benefits
= Your "combined income"

c. Capital Gains

Senior taxpayers may sell long-held assets with substantial capital gains.

1. Capital Gains are currently taxed at Zero to 20% and may include a 3.8% Net Investment Income Tax, NIIT.
2. While Capital Gains are taxed at a more attractive rate, taxpayers should be informed of the potential for step-up in basis loss if highly appreciated assets are disposed of in lifetime rather than waiting to let beneficiaries inherit property.

Tax Practitioner's Alert: Gifting and Estate management is an important tool for the Tax Professional and their Senior taxpayer. Knowledge in this area of taxation is complex and requires knowledgeable tax professionals with current education and understanding.

d. Medicare

Age 65 is the magic date when Medicare applies to taxpayers.

If a taxpayer continues to work and health insurance is provided by the employer, the taxpayer is not required to go onto Medicare at age 65.

1. **How much will I have to pay for Medicare when I turn 65?**
If you don't buy Part A when you're first eligible for Medicare (usually when you turn 65), you might pay a penalty. Most people pay the standard Part B monthly premium amount (\$164.90 in 2023) (\$174.70 in 2024). Social Security will tell you the exact amount you will pay for Part B.
2. **How much does Medicare cost the average person?**
For most people, the cost of Medicare Part B for 2023 is \$164.90 per month and \$174.70 for 2024. This rate is adjusted based on income, and those earning more than \$103,000 single, and \$206,000, married will pay higher rates for Medicare. For high earners, the cost of Medicare Part B is based on your adjusted gross income (AGI) from your previous year's taxes. (Between \$244.60 and \$594.00)
3. **How do they determine how much you pay for Medicare?**
They use the most recent federal tax return the IRS provides to us. If you must pay higher premiums, we use a sliding scale to calculate the adjustments, based on your "modified adjusted gross income" (MAGI).

Your MAGI is your total adjusted gross income and tax-exempt interest income.

Medicare Facts:

Medicare Part A (Hospital Insurance) Costs Part A monthly premium

Most people don't pay a Part A premium because they paid Medicare taxes while working.

If you don't get premium-free Part A, you pay up to \$594 each month.

If you don't buy Part A when you're first eligible for Medicare (usually when you turn 65), you might pay a penalty.

Hospital stay

In 2024, you pay:

\$1,632 deductible per benefit period

\$0 for the first 60 days of each benefit period

\$408 per day for days 61–90 of each benefit period

\$816 per "lifetime reserve day" after day 90 of each benefit period (up to a maximum of 60 days over your lifetime)

Skilled Nursing Facility stay

In 2024, you pay:

\$0 for the first 20 days of each benefit period

\$204 per day for days 21–100 of each benefit period

All costs for each day after day 100 of the benefit period

Medicare Part B (Medical Insurance) Costs Part B monthly premium

Most people pay the standard Part B monthly premium amount (\$174.70 in 2024).

Social Security will tell you the exact amount you'll pay for Part B in 2024.

You pay the standard premium amount if you:

- Enroll in Part B for the first time in 2024.
 - Don't get Social Security benefits.
 - Are directly billed for your Part B premiums.
 - Have Medicare and Medicaid, and Medicaid pays your premiums.
- (Your state will pay the standard premium amount of \$174.70 in 2024.)

2024 Medicare Costs

Official IRMAA 2024 Brackets

Single	Couple MAGI	Part B	Part D
< \$103,000	< \$206,000	\$174.70	Premium (varies)
\$103,000 to \$129,000	\$206,000 to \$258,000	\$244.60	\$12.90
\$129,000 to \$161,000	\$258,000 to \$322,000	\$349.40	\$33.30
\$161,000 to \$193,000	\$322,000 to \$386,000	\$454.20	\$53.80
\$193,000 to \$500,000	\$386,000 to \$750,000	\$559.00	\$74.20
> \$500,000	> \$750,000	\$594.00	\$81.00

3. Married filing separately tax filing status

* Plus all applicable surcharges, minus Medicare Advantage Reduction. (For Medicare Advantage Reduction, see SM 03040.335.)

**Plus late enrollment or reenrollment fees for prescription drug coverage.

NOTE: When the Internal Revenue Service (IRS) provides us the tax filing status of married filing separately, assume the couple lived together at some point in the tax year. The law provides higher IRMAA levels for beneficiaries in this situation. If one or both members of the couple allege that they lived apart throughout the entire tax year, see HI 01120.060.

What are the 2024 IRMAA brackets?

IRMAA is based on your income and your tax filing status. Brackets for Part B and Part D are the same, but the additional amount you pay varies. Both the brackets and the additional amount you pay change each year.

Medicare Part B IRMAA brackets

If the Part B IRMAA applies to you, the amount you owe will be added to your Part B premium, which is \$174.70 per month in 2024 for most people

For 2024, beneficiaries whose 2022 income exceeded \$103,000 (individual return) or \$206,000 (joint return) will pay a premium amount ranging from \$244.60 to \$594, depending on income.

2024 Medicare Part B IRMAA brackets

If your income in 2022 was this ...			You'll pay 1 month in 2024 Medicare P premium
Individual tax return	Joint tax return	Married & separate tax return	
Less than or equal to \$103,000.	Less than or equal to \$206,000.	Less than or equal to \$103,000.	\$174.70.
Greater than \$103,000 and less than or equal to \$129,000.	Greater than \$206,000 and less than or equal to \$258,000.	Not applicable.	\$244.60.
Greater than \$129,000 and less than or equal to \$161,000.	Greater than \$258,000 and less than or equal to \$322,000.	Not applicable.	\$349.40.
Greater than \$161,000 and less than or equal to \$193,000.	Greater than \$322,000 and less than or equal to \$386,000.	Not applicable.	\$454.20.
Greater than \$193,000 and less than \$500,000.	Greater than \$386,000 and less than \$750,000.	Greater than \$103,000 and less than \$397,000.	\$559.
Greater than or equal to \$500,000.	Greater than or equal to \$750,000.	Greater than or equal to \$397,000.	\$594.

Source: Medicare.gov

2024 Medicare Part B IRMAA for immunosuppressive drug coverage only

Starting in 2023, certain Medicare beneficiaries who aren't eligible for Medicare because they're 36 months post-kidney transplant can continue to receive Part B coverage of immunosuppressive drugs if they pay a premium. The Part B premium for immunosuppressive drugs only is \$103 per month in 2024. A Medicare Part B IRMAA applies to these enrollees as well.

If your income in 2022 was this ...			You'll pay 1 month in 2024 Medicare P premium
Individual tax return	Joint tax return	Married & separate tax return	
Less than or equal to \$103,000.	Less than or equal to \$206,000.	Less than or equal to \$103,000.	\$103.
Greater than \$103,000 and less than or equal to \$129,000.	Greater than \$206,000 and less than or equal to \$258,000.	Not applicable.	\$171.70.
Greater than \$129,000 and less than or equal to \$161,000.	Greater than \$258,000 and less than or equal to \$322,000.	Not applicable.	\$274.70.
Greater than \$161,000 and less than or equal to \$193,000.	Greater than \$322,000 and less than or equal to \$386,000.	Not applicable.	\$377.70.
Greater than \$193,000 and less than \$500,000.	Greater than \$386,000 and less than \$750,000.	Greater than \$103,000 and less than \$397,000.	\$480.70.

Greater than or equal to \$500,000.	Greater than or equal to \$750,000.	Greater than or equal to \$397,000.	\$515.10.
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Source: Medicare.gov

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Medicare Part D IRMAA brackets

In 2024, beneficiaries whose 2022 income exceeded \$103,000 (individual return) or \$206,000 (joint return) will pay an added amount on top of plans' premiums ranging from \$12.90 to \$81 per month, depending on income.

2024 Medicare Part D IRMAA brackets

If your income in 2022 was this ...			You'll pay this month in 2024
Individual tax return	Married filing jointly	Married filing separately	Medicare Part D
\$103,000 or less.	\$206,000 or less.	\$103,000 or less.	Your plan premium.
Above \$103,000 up to \$129,000.	Above \$206,000 up to \$258,000.	Not applicable.	\$12.90 plus your premium.
Above \$129,000 up to \$161,000.	Above \$258,000 up to \$322,000.	Not applicable.	\$33.30 plus your premium.
Above \$161,000 up to \$193,000.	Above \$322,000 up to \$386,000.	Not applicable.	\$53.80 plus your premium.
Above \$193,000 and less than \$500,000.	Above \$386,000 and less than \$750,000.	Above \$103,000 and less than \$397,000.	\$74.20 plus your premium.
\$500,000 or above.	\$750,000 or above.	\$397,000 or above.	\$81 plus your plan premium.

Source: Medicare.gov

This notice will explain that IRMAA will apply, how this determination was made and how to proceed if any of this information is in error or your situation has changed. After sending out the predetermination notice, Social Security will mail you an initial determination notice informing you that you owe IRMAA on your Part B and Part D (if applicable) premiums. This notice also includes how the determination was made and instructions on what to do if you think it isn't correct. If you receive an initial determination notice, hang onto it and keep it in a safe place.

How do I pay the Medicare IRMAA surcharge?

If you're receiving retirement benefits from Social Security and already have your Medicare Part B and Part D (if applicable) premiums deducted from your Social Security payment, your IRMAA will automatically be deducted from your Social Security benefit.

The same applies if you receive Railroad Retirement Board benefits — your Part B IRMAA and Part D IRMAA are typically deducted from your payment.

If you don't have any Medicare premiums deducted from your Social Security payment or Railroad Retirement Board benefits, you'll receive a bill for your Part B and Part D IRMAAs.

Can I get my IRMAA reduced?

If you believe your IRMAA determination isn't correct, you've got the right to appeal. To do so, contact the Social Security Administration to request that your IRMAA determination be reconsidered. You can call 800-772-1213 to request an appeal form or fill out a Request for Reconsideration.

You don't necessarily have to file an appeal. You can contact the SSA at 800-772-1213 and request a new look if your income has declined or if your tax return was amended.

You'll need to provide copies of documents that support your claim.

If you experienced a life event that affected your income, such as retirement or divorce, fill out the Medicare Income-Related Monthly Adjustment Amount - Life-Changing Event form (SSA-44). You can fax or mail the form to your local Social Security office. To qualify for a change in IRMAA determination, you'll have to show that your tax return was out of date or inaccurate for one of these reasons, according to HHS.gov:

- The IRS data contained an error.
- The IRS sent old data and you'd like them to use newer information.
- A beneficiary filed an amended tax return for the year the Social Security Administration used to make the IRMAA decision.
- Your income has recently decreased significantly due to one of these life-changing events: death of a spouse, marriage, annulment or divorce, reduction or loss of work, loss of income from income-generating property, and reduction or loss of certain types of pension income.

Does Social Security automatically adjust IRMAA?

The Social Security Administration updates your IRMAA determination each year based on your federal tax return, which is provided by the IRS.

If you filed an amended tax return that would affect your IRMAA amount, contact the SSA so they can update their records.

Tax Practitioner's Alert: When the Internal Revenue Service (IRS) provides Medicare with the tax filing status of married filing separately, assume the couple lived together at some point in the tax year. The law provides higher IRMAA levels to beneficiaries in this situation. If one or both members of the couple allege that they lived apart throughout the entire tax year, see HI 01120.060 below.

Program Operations Manual System (POMS)

Effective Dates: 10/04/2011 - Present Previous | Next

TN 11 (05-20)

HI 01120.060 Married, Filing Separately – Lived Apart All Year

A. Policy

B. How to Process the Request

A. Policy

When IRS supplies SSA with the tax filing status of “Married, Filing Separately,” SSA assumes the couple lived together at some point in the tax year and uses the “Married, Filing Separately” Table (See HI 01101.020B.3) to determine the IRMAA. If one or both of the members allege living apart throughout the entire tax year, we will obtain an attestation to that effect under penalty of perjury.

The change will be effective only for the individual who attests to the living arrangement under penalty of perjury. Do not apply the change to the other spouse unless the other spouse also attests to the living arrangement. SSA will make any necessary adjustments to IRMAA by using the table in HI 01101.020B.1 to determine the IRMAA.

The timeframe for a beneficiary to request a new initial determination, alleging a filing status of “Married Filing Separately” and living apart for the tax year used, begins with the date of the IRMAA determination notice until the end of the affected premium year. For request filed after the allowed period, good cause for late filing may be established, per GN 03101.020.

B. How To Process The Request

If	Then
Beneficiary had a tax filing status of “Married, Filing Separately” but alleges he lived apart from his spouse throughout the tax year that is being used to establish his IRMAA.	<ul style="list-style-type: none">• • Request a copy of the IRS form 1040. If there is a “D” in the block next to the Social Security benefit amount on 5a, then accept that the couple has lived apart throughout the year.• • Otherwise, obtain attestation from the beneficiary. Explain that a false statement would be punishable by law as perjury.• • Ask the beneficiary to provide the last known address for his spouse.• • Access the IRMAA screens (See MSOM T2PE 008.001 through MSOM T2PE 008.019)

If	Then
	<ul style="list-style-type: none"> • • <ul style="list-style-type: none"> On the IRMN screen <ul style="list-style-type: none"> ○ – Enter the Beneficiary's Own SSN. ○ – In the “Select the Desired Option” field select “1” Establish ○ – Input the premium year that the new initial determination request is for. ○ – In the “Select the Desired Function” field select “2” Tax Information ○ – Input the Tax Year the beneficiary has amended return for ○ – Press Enter • • <ul style="list-style-type: none"> The PYTY screen appears when there is data on file for the tax year requested and it is displayed under the Highest Probative Value Data Field. (For an explanation of Highest Probative see MSOM T2PE 008.019.) <ul style="list-style-type: none"> ○ – Select “1” Use Highest Probative Data, the system will process the determination using the data on file.

If	Then
	<ul style="list-style-type: none"> • • Press Enter. • • On the IRMA screen the information will be propagated <ul style="list-style-type: none"> ○ – Complete the “Select Filing Status” field by selecting “6” Married Filing Separately Living Apart All Year. • • Document the statement received on the EVID screen in Shared Processes (See GN 00301.286 through GN 00301.300 and MSOM EVID 001.003). • • Select “OTHER” as the document submitted as proof. • • For “Issuance/Recordation Date” show “Y.” • • For the “Date Issued” show the date of the beneficiary statement. • • For “Document Type” enter: allegation-living apart.

Tax Practitioner’s Alert: *When a spouse of your Senior taxpayer dies, the current year is not the tax issue as Married Filing Jointing would continue. It is the next year that requires substantial tax estimation based upon the remainder filing Single.*

Miscellaneous Additional Issues for Senior Taxpayers

A. Privacy Policy with Good Samaritan Clause

Many tax practitioners are required to publish their Privacy Policy to their taxpayers.

IRS does not give us the requirements of our privacy policy but requires many have one.

Tax Practitioner's Alert: *The tax practitioner should consider the Good Samaritan Clause which will enable them to disclose information learned during tax preparation which needs to be disclosed to a family member, social services or the police, in the best interests of the Senior.*

B. Senior to Name Individual to Assist in Tax Preparation

Relying on the Senior to assist in their tax preparation is risky.

At some point, the Senior may not be able to assist and with a restrictive Privacy Policy, the tax practitioner may be unable to prepare the Senior's tax return.

It is prudent to discuss with the Senior the need for them to name someone with whom we could contact, should you be unable to assist us, your travel, health, other circumstances.

Tax Practitioner's Alert: *Such an authorization should be signed by both taxpayers if a joint tax return is filed. The document should be maintained in taxpayer files of the tax professional and a copy provided to the taxpayer.*

C. Senior's Always Ask

How long do they have to keep tax records?

As a general rule, you should keep your tax returns for at least 3 years from the due date of your return.

1. IRS has 3 years to Audit and
2. The return can be amended for the same 3 years.

IRS can go back 6 years if the return omits more than 25% of income.

If fraud is proven, there is no limit.

Tax Practitioner's Alert: *State tax returns may have to be retained for a longer time period.*

Other documents:

Property

- a. Save settlement sheets whenever you buy real property, including your personal residence,
- b. Keep invoices and payments for improvements made to property, and
- c. Retain all files until 3 years after you have disposed of the property.

Securities

- a. The same rules apply to Securities as to Property,
- b. The purchase and sale dates of the Securities,
- c. Record of stock splits, dividend reinvestments and nontaxable distributions, and.
- d. For bonds and notes, track when they will mature.

IRAs and 401(k)s

If you have made nondeductible contributions to IRAs or post-tax contributions to 401(k)s:

- a. Save records until 3 years after the accounts are depleted,
- b. File Form 8606 with your tax return for the year you make a nondeductible IRA contribution in order that these contributions will not be treated the same as deductible contributions when withdrawn,
- c. Retain copies of Form 8606 and your Form 1040 for each of the years these contributions were made, and
- d. Keep Form 5498 or similar statements reflecting the amount of IRA distributions.

Inheritance

- a. For inheritances, you will need to know the date-of death value of the inheritance,
- b. For gifts, you will need to know the donor's cost, and
- c. Keep these records for 3 years after you have sold the asset.

Tax Practitioner's Alert: If you have been the donor and a Form 709, Gift Tax Return was filed, keep copies of every Form 709 filed to accompany the Filing of your Estate Tax Return, Form 706.

Businesses

- a. Retain business payroll records for a minimum of 4 years after the deadline for filing the final 941 for that year,
- b. Copies of worker health coverage forms should be retained for 3 years, and
- c. Asset acquisition and depreciation schedules retained.

In Conclusion:

A tax practice of serving Senior taxpayers is both rewarding and fulfilling. Remember how you would have wanted your parents treated and do accordingly. Remember how you want to be treated and insist these taxpayers are treated with the utmost respect.

Form 911 (March 2024)	Department of the Treasury - Internal Revenue Service Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)	OMB Number 1545-1504
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Section I – Taxpayer Information (See Pages 3 and 4 for Form 911 Filing Requirements and Instructions for Completing this Form.)

1a. Taxpayer name as shown on tax return		1b. Taxpayer Identifying Number (SSN, ITIN, EIN)	
2a. Spouse's name as shown on tax return (if joint return)		2b. Spouse's Taxpayer Identifying Number (SSN, ITIN)	
3a. Taxpayer current street address (number, street, & apt. number)			
3b. City		3c. State (or foreign country)	3d. ZIP code
4. Fax number (if applicable)	5. Email address		
6. Person to contact if no authorized third party		7a. Daytime phone number	7b. <input type="checkbox"/> Check here if you consent to have confidential information about your tax issue left on your answering machine or voice message at this number.
8. Best time to call		<input type="checkbox"/> Check if Cell Phone	
9. Preferred language (if applicable) <input type="checkbox"/> TTY/TDD Line <input type="checkbox"/> Interpreter needed - Specify language other than English (including sign language) _____ <input type="checkbox"/> Other (specify) _____			
10. Tax form number (1040, 941, 720, etc.)		11. Tax year(s) or period(s)	
12a. Describe the tax issue you are experiencing and any difficulties it may be creating (If more space is needed, attach additional sheets.) (See instructions for completing Lines 12a and 12b)			

12b. Describe the relief/assistance you are requesting (if more space is needed, attach additional sheets)

I understand that Taxpayer Advocate Service employees may contact third parties in order to respond to this request and I authorize such contacts to be made. Further, by authorizing the Taxpayer Advocate Service to contact third parties, I understand that I will not receive notice, pursuant to section 7602(c) of the Internal Revenue Code, of third parties contacted in connection with this request.

13a. Signature of taxpayer or corporate officer, and title, if applicable	13b. Date signed
14a. Signature of spouse (if joint assistance request)	14b. Date signed

Section II – Third Party Information (Attach Form 2848 or Form 8821 if not already on file with the IRS.)

1. Name of authorized third party	2. Centralized Authorization File (CAF) number	
3. Current mailing address	4. Daytime phone number	<input type="checkbox"/> Check if Cell Phone
	5. Fax number	
6. Signature of third party	7. Date signed	

Section III – Initiating Employee Information *(Section III is to be completed by the IRS only)*

Taxpayer name			Taxpayer Identifying Number (TIN)	
1. Name of employee	2. Phone number	3a. Function	3b. Operating division	4. Organization code no.
5. How identified and received <i>(check the appropriate box)</i> IRS function identified issue as meeting Taxpayer Advocate Service (TAS) criteria <input type="checkbox"/> (r) Functional referral <i>(function identified taxpayer issue as meeting TAS criteria)</i> <input type="checkbox"/> (x) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling Name of senator/representative _____ Taxpayer or authorized third party requested TAS assistance <input type="checkbox"/> (n) Taxpayer (or authorized third party) called into a National Taxpayer Advocate (NTA) toll-free site <input type="checkbox"/> (s) Functional referral <i>(taxpayer or representative specifically requested TAS assistance)</i>				6. IRS received date

7. TAS criteria *(Check the appropriate box. NOTE: Checkbox 9 is for TAS Use Only)*

- ☐ (1) The taxpayer is experiencing economic harm or is about to suffer economic harm.
☐ (2) The taxpayer is facing an immediate threat of adverse action.
☐ (3) The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).
☐ (4) The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.
(If any items 1-4 are checked, complete Question 9 below)
☐ (5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.
☐ (6) The taxpayer did not receive a response or resolution to their problem or inquiry by the date promised.
☐ (7) A system or procedure has either failed to operate as intended or failed to resolve the taxpayer's problem or dispute within the IRS.
☐ (8) The manner in which the tax laws are being administered raise considerations of equity or have impaired or will impair the taxpayer's rights.
☐ (9) The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers **(TAS Use Only)**

8. What action(s) did you take to help resolve the issue? ***(This block MUST be completed by the initiating employee)***

If you were unable to resolve the issue, state the reason why (if applicable)

9. Provide a description of the Taxpayer's situation, and where appropriate, explain the circumstances that are creating the economic burden and how the Taxpayer could be adversely affected if the requested assistance is not provided
(This block MUST be completed by the initiating employee)

10. How did the taxpayer learn about the Taxpayer Advocate Service

- ☐ IRS forms or publications ☐ Media ☐ IRS employee ☐ Other *(specify)* _____

Instructions for completing Form 911

Important Things You Should Know

- Remember to furnish any documentation you believe would assist us in resolving the issue, as this may result in a quicker resolution of your issue.
- You can expect a Taxpayer Advocate Service employee to attempt call you to discuss your Form 911. If unable to reach you by phone, we will mail you a letter or leave a voicemail if you provided consent on line 7b.
- If you are a low-income taxpayer who needs help in resolving a tax dispute with the Internal Revenue Service and cannot afford representation, or if you speak English as a second language and need help understanding your rights and responsibilities, you may qualify for free or low-cost assistance from a Low Income Taxpayer Clinic (LITC). For more information, see Publication 4134 or visit our LITC page at: <https://www.irs.gov/advocate/low-income-taxpayer-clinics>.

Form 911 Filing Requirements

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) helping taxpayers and protects taxpayers' rights. We can offer you help if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

Where to Send this Form:

- **The quickest method is Fax.** TAS has at least one office in every state, the District of Columbia, and Puerto Rico. Submit this request to the TAS office in your geographic area. You can find the fax number in the government listings in your local telephone directory, on our website at <https://www.taxpayeradvocate.irs.gov/contact-us/>.
- **You also can mail this form.** You can find the mailing address and phone number (voice) of your local Taxpayer Advocate office in your phone book, on our website at <https://www.taxpayeradvocate.irs.gov/contact-us/>, or by calling our toll-free number: 877-777-4778.
Note: If you are you sending the form from overseas, use Fax number: 1-304-707-9793 (Not a toll-free number for U.S. taxpayers) or mail it to: Taxpayer Advocate Service, Internal Revenue Service, PO Box 11996, San Juan, Puerto Rico 00922.
- Be sure to fill out the form completely and submit it to the TAS office nearest you so we can work your issue as soon as possible.

What Happens Next?

If you don't receive a response within 30 days of submitting Form 911, call 877-777-4778 for assistance. Do not submit multiple Form 911s for the same issue to different TAS offices, this will cause duplicate referrals.

Important Notes: Be aware by submitting this form, you are authorizing TAS to contact third parties as necessary to respond to your request, and you may not receive further notice about these contacts. For more information see IRC 7602(c).

Caution: TAS will not consider frivolous arguments raised on this form. You can find examples of frivolous arguments in Publication 2105, Why do I have to Pay Taxes? or the Truth About Frivolous Arguments at <https://www.irs.gov/privacy-disclosure/the-truth-about-frivolous-tax-arguments-introduction>. If you use this form to raise frivolous arguments, you may be subject to a penalty of \$5,000, in addition to any other penalty provided by law.

Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form, or its instructions must be retained if their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. Although the time needed to complete this form may vary depending on each taxpayer's circumstances, the estimated average time is 30 minutes.

Should you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, please write to: **Internal Revenue Service, Tax Products Coordinating Committee, Room 6406, 1111 Constitution Ave. NW, Washington, DC 20224.**

Instructions for Section I

- 1a. Enter the taxpayer's name as shown on the tax return relating to this request for assistance.
- 1b. Enter your Taxpayer Identifying Number. If you're an individual this will be either a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If you're a business entity this will be your Employer Identification Number (EIN) (e.g., a partnership, corporation, trust or self-employed individual with employees).
- 2a. Enter your spouse's name (if applicable) if this request relates to a jointly filed return.
- 2b. Enter your spouse's Taxpayer Identifying Number (SSN or ITIN) if this request relates to a jointly filed return.
- 3a-d. Enter your current mailing address, including street number and name, city, state, or foreign country, and zip code.
4. Enter your fax number, including the area code.

Instructions for Section I
continue on the next page ►

Instructions for Section I - (Continued from Page 3)

5. Enter your email address. TAS may use email to receive and share information with you about your case, but only after discussing the use of email with you and obtaining your consent.
6. Enter the name of the individual we should contact if Section II is not being used. For partnerships, corporations, trusts, etc., enter the name of the individual authorized to act on the entity's behalf. If the contact person is not the taxpayer or other authorized individual, please see the Instructions for Section II.
- 7a. Enter your daytime telephone number, including the area code. If this is a cell phone number, please check the box.
- 7b. If you have an answering machine or voice mail at this number and you consent to TAS leaving confidential information about your tax issue at this number, please check the box. You are not obligated to have information about your tax issue left at this number. If other individuals have access to the answering machine or the voice mail and you do not wish for them to receive any confidential information about your tax issue, please do not check the box.
8. Indicate the best time to call you. Please specify A.M. or P.M. hours.
9. Indicate any special communication needs (*such as sign language*). Specify any language other than English.
10. Enter the number of the Federal tax return or form relating to this request. For example, an individual taxpayer with an income tax issue would enter Form 1040.
11. Enter the quarterly, annual, or other tax year or period relating to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year, if an employment tax issue, enter the calendar quarter.
- 12a. Describe the tax issue you are experiencing and any difficulties it may be creating. Specify the actions the IRS has taken (or not taken) to resolve the issue. If the issue involves an IRS delay of more than 30 days in resolving your issue, indicate the date you first contacted the IRS for assistance. See Section III for a specific list of TAS criteria. For further information on the services TAS provides, see Publication 1546, Taxpayer Advocate Service - Your Voice at the IRS, available at <https://www.irs.gov/pub/irs-pdf/p1546.pdf>.
- 12b. Describe the relief/assistance you are requesting. Specify the action you want taken and believe necessary to resolve the issue. Furnish any documentation you believe would assist us in resolving the issue.
- 13-14. If this is a joint assistance request, both spouses must sign and date the request. If only one spouse is requesting assistance, only that spouse must sign the request. If this request is being submitted for another individual, only a person authorized and empowered to act on the individual's behalf should sign the request. Requests for corporations must be signed by an officer and include the officer's title.

Note: The signing of this request allows the IRS by law to suspend any applicable statutory periods of limitation relating to the assessment or collection of taxes. However, it does not suspend any applicable periods for you to perform acts related to assessment or collection, such as petitioning the Tax Court for redetermination of a deficiency or requesting a Collection Due Process hearing.

Instructions for Section II

Taxpayers: If you wish to have a representative act on your behalf, you must give him/her power of attorney or tax information authorization for the tax return(s) and period(s) involved. For additional information see Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, and the accompanying instructions.

Representatives: If you are an authorized representative submitting this request on behalf of the taxpayer identified in Section I, complete Blocks 1 through 7 of Section II. Attach a copy of Form 2848, Form 8821, or other power of attorney. Enter your Centralized Authorization File (CAF) number in Block 2 of Section II. The CAF number is the unique number the IRS assigns to a representative after Form 2848 or Form 8821 is filed with an IRS office.

Note: Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. Form 8821 does authorize anyone you designate to inspect and/or receive your confidential tax information in any office of the IRS, for the type of tax and tax periods you list on Form 8821.

Instructions for Section III (For IRS Use Only) Complete this section in its entirety.

Enter the taxpayer's name and taxpayer identifying number from the first page of this form.

- 1-5. Enter your name, phone number, Function (e.g., ACS, Collection, Examination, Customer Service, etc.), Operating Division (W&I, SB/SE, LB&I, or TE/GE), the Organization code number for your office (e.g., 18 for AUSC, 95 for Los Angeles), and check the appropriate box best reflecting how the need for TAS assistance was identified. Enter the date the taxpayer or representative called or visited an IRS office to request TAS assistance. Or enter the date when the IRS received the Congressional correspondence/inquiry or a written request for TAS assistance from the taxpayer or representative. If the IRS identified the taxpayer's issue as meeting TAS criteria, enter the date this determination was made.
6. Check the box best describing the reason TAS assistance is requested. Box 9 is for TAS Use Only.
7. State the action(s) you took to help resolve the taxpayer's issue and what prevented you from resolving the taxpayer's issue. For example, levy proceeds cannot be returned because they were already applied to a valid liability; an overpayment cannot be refunded because the statutory period for issuing a refund expired; or current law precludes a specific interest abatement.
8. Provide a description of the taxpayer's situation, and where appropriate, explain the circumstances creating the economic burden and how the taxpayer could be adversely affected if the requested assistance is not provided.
9. Ask the taxpayer how he or she learned about the TAS and indicate the response here.

Tax Information Authorization

- Go to www.irs.gov/Form8821 for instructions and the latest information.
► Don't sign this form unless all applicable lines have been completed.
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165	
For IRS Use Only	
Received by:	
Name	
Telephone	
Function	
Date	

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ► ☐

Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ► ☐

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ► ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature	Date
Print Name	Title (if applicable)

Tax Information Authorization

- Go to www.irs.gov/Form8821 for instructions and the latest information.
► Don't sign this form unless all applicable lines have been completed.
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165
For IRS Use Only
Received by: _____
Name _____
Telephone _____
Function _____
Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ► ☐

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ► ☐

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ► ☐
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature

Date

Print Name

Title (if applicable)

Form 911 (January 2022)	Department of the Treasury - Internal Revenue Service Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)	OMB Number 1545-1504
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Section I – Taxpayer Information (See Pages 3 and 4 for Form 911 Filing Requirements and Instructions for Completing this Form.)

1a. Taxpayer name as shown on tax return		1b. Taxpayer Identifying Number (SSN, ITIN, EIN)	
2a. Spouse's name as shown on tax return (if joint return)		2b. Spouse's Taxpayer Identifying Number (SSN, ITIN)	
3a. Taxpayer current street address (number, street, & apt. number)			
3b. City		3c. State (or foreign country)	3d. ZIP code
4. Fax number (if applicable)	5. Email address		
6. Person to contact if no authorized representative		7a. Daytime phone number	7b. <input type="checkbox"/> Check here if you consent to have confidential information about your tax issue left on your answering machine or voice message at this number.
8. Best time to call		<input type="checkbox"/> Check if Cell Phone	
9. Preferred language (if applicable) <input type="checkbox"/> TTY/TDD Line <input type="checkbox"/> Interpreter needed - Specify language other than English (including sign language) _____ <input type="checkbox"/> Other (specify) _____			
10. Tax form number (1040, 941, 720, etc.)		11. Tax year(s) or period(s)	
12a. Describe the tax issue you are experiencing and any difficulties it may be creating (If more space is needed, attach additional sheets.) (See instructions for completing Lines 12a and 12b)			

12b. Describe the relief/assistance you are requesting (if more space is needed, attach additional sheets)
--

I understand that Taxpayer Advocate Service employees may contact third parties in order to respond to this request and I authorize such contacts to be made. Further, by authorizing the Taxpayer Advocate Service to contact third parties, I understand that I will not receive notice, pursuant to section 7602(c) of the Internal Revenue Code, of third parties contacted in connection with this request.

13a. Signature of taxpayer or corporate officer, and title, if applicable	13b. Date signed
14a. Signature of spouse (if joint assistance request)	14b. Date signed

Section II – Representative Information (Attach Form 2848 if not already on file with the IRS.)

1. Name of authorized representative	2. Centralized Authorization File (CAF) number	
3. Current mailing address	4. Daytime phone number	
	5. Fax number <div style="float: right;"> <input type="checkbox"/> Check if Cell Phone </div>	
6. Signature of representative		7. Date signed

Section III – Initiating Employee Information *(Section III is to be completed by the IRS only)*

Taxpayer name	Taxpayer Identifying Number (TIN)
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1. Name of employee	2. Phone number	3a. Function	3b. Operating division	4. Organization code no.
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5. How identified and received <i>(check the appropriate box)</i> IRS function identified issue as meeting Taxpayer Advocate Service (TAS) criteria <input type="checkbox"/> (r) Functional referral <i>(function identified taxpayer issue as meeting TAS criteria)</i> <input type="checkbox"/> (x) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling Name of senator/representative _____ Taxpayer or representative requested TAS assistance <input type="checkbox"/> (n) Taxpayer or representative called into a National Taxpayer Advocate (NTA) toll-free site <input type="checkbox"/> (s) Functional referral <i>(taxpayer or representative specifically requested TAS assistance)</i>	6. IRS received date
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7. TAS criteria <i>(Check the appropriate box. NOTE: Checkbox 9 is for TAS Use Only)</i> <input type="checkbox"/> (1) The taxpayer is experiencing economic harm or is about to suffer economic harm. <input type="checkbox"/> (2) The taxpayer is facing an immediate threat of adverse action. <input type="checkbox"/> (3) The taxpayer will incur significant costs if relief is not granted (including fees for professional representation). <input type="checkbox"/> (4) The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted. <i>(if any items 1-4 are checked, complete Question 9 below)</i> <input type="checkbox"/> (5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem. <input type="checkbox"/> (6) The taxpayer did not receive a response or resolution to their problem or inquiry by the date promised. <input type="checkbox"/> (7) A system or procedure has either failed to operate as intended or failed to resolve the taxpayer's problem or dispute within the IRS. <input type="checkbox"/> (8) The manner in which the tax laws are being administered raise considerations of equity or have impaired or will impair the taxpayer's rights. <input type="checkbox"/> (9) The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers (TAS Use Only)
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8. What action(s) did you take to help resolve the issue? <i>(This block MUST be completed by the initiating employee)</i> <i>If you were unable to resolve the issue, state the reason why (if applicable)</i>

9. Provide a description of the Taxpayer's situation, and where appropriate, explain the circumstances that are creating the economic burden and how the Taxpayer could be adversely affected if the requested assistance is not provided <i>(This block MUST be completed by the initiating employee)</i>
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10. How did the taxpayer learn about the Taxpayer Advocate Service <input type="checkbox"/> IRS forms or publications <input type="checkbox"/> Media <input type="checkbox"/> IRS employee <input type="checkbox"/> Other <i>(specify)</i> _____

Instructions for completing Form 911

Important Things You Should Know

- Remember to furnish any documentation you believe would assist us in resolving the issue, as this may result in a quicker resolution of your issue.
- You can expect a Taxpayer Advocate Service employee to attempt call you to discuss your Form 911. If unable to reach you by phone, we will mail you a letter.
- If you are a low-income taxpayer who needs help in resolving a tax dispute with the Internal Revenue Service and cannot afford representation, you may qualify for free or low-cost assistance from a Low Income Taxpayer Clinic (LITC). For more information, see Publication 4134 or visit our LITC page at: <https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>.

Form 911 Filing Requirements

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayers' rights. We can offer you help if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

Where to Send this Form:

- The quickest method is Fax.** TAS has at least one office in every state, the District of Columbia, and Puerto Rico. Submit this request to the TAS office in your geographic area. You can find the fax number in the government listings in your local telephone directory, on our website at www.taxpayeradvocate.irs.gov/contact-us/submit-a-request-for-assistance/, or in [Publication 1546, Taxpayer Advocate Service - Your Voice at the IRS](#), Local Offices by State and Location on p. 11.
 - You also can mail this form.** You can find the mailing address and phone number (voice) of your local Taxpayer Advocate office in your phone book, on our website, and in Pub. 1546, or get this information by calling our toll-free number: 1-877-777-4778.
- Note:** If you are you sending the form from overseas, use Fax number: 1-304-707-9793 (Not a toll-free number for U.S. taxpayers) or mail it to: Taxpayer Advocate Service, Internal Revenue Service, PO Box 11996, San Juan, Puerto Rico 00922.
- Be sure to fill out the form completely and submit it to the TAS office nearest you so we can work your issue as soon as possible.

What Happens Next?

If you don't receive a response within 30 days of submitting Form 911, call 877-777-4778 for assistance.

Important Notes: Please be aware that by submitting this form, you are authorizing TAS to contact third parties as necessary to respond to your request, and you may not receive further notice about these contacts. For more information see IRC 7602(c).


Caution: TAS will not consider frivolous arguments raised on this form. You can find examples of frivolous arguments in Publication 2105, *Why do I have to Pay Taxes?* If you use this form to raise frivolous arguments, you may be subject to a penalty of \$5,000, in addition to any other penalty provided by law.

Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. Although the time needed to complete this form may vary depending on individual circumstances, the estimated average time is 30 minutes.

Should you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, please write to: **Internal Revenue Service**, Tax Products Coordinating Committee, Room 6406, 1111 Constitution Ave. NW, Washington, DC 20224.

Instructions for Section I

- 1a. Enter the taxpayer's name as shown on the tax return that relates to this request for assistance.
- 1b. Enter your Taxpayer Identifying Number. If you're an individual this will be either a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If you're a business entity this will be your Employer Identification Number (EIN) (*e.g. a partnership, corporation, trust or self-employed individual with employees*).
- 2a. Enter your spouse's name (*if applicable*) if this request relates to a jointly filed return.
- 2b. Enter your spouse's Taxpayer Identifying Number (*SSN or ITIN*) if this request relates to a jointly filed return.
- 3a-d. Enter your current mailing address, including street number and name, city, state, or foreign country, and zip code.
4. Enter your fax number, including the area code.
5. Enter your email address. TAS may use email to receive and share information with you about your case, but only after discussing the use of email with you and obtaining your consent.

Instructions for Section I
continue on the next page 

Instructions for Section I - (Continued from Page 3)

6. Enter the name of the individual we should contact if Section II is not being used. For partnerships, corporations, trusts, etc., enter the name of the individual authorized to act on the entity's behalf. If the contact person is not the taxpayer or other authorized individual, please see the Instructions for Section II.
- 7a. Enter your daytime telephone number, including the area code. If this is a cell phone number, please check the box.
- 7b. If you have an answering machine or voice mail at this number and you consent to TAS leaving confidential information about your tax issue at this number, please check the box. You are not obligated to have information about your tax issue left at this number. If other individuals have access to the answering machine or the voice mail and you do not wish for them to receive any confidential information about your tax issue, please do not check the box.
8. Indicate the best time to call you. Please specify A.M. or P.M. hours.
9. Indicate any special communication needs (such as sign language). Specify any language other than English.
10. Enter the number of the Federal tax return or form that relates to this request. For example, an individual taxpayer with an income tax issue would enter Form 1040.
11. Enter the quarterly, annual, or other tax year or period that relates to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year, if an employment tax issue, enter the calendar quarter.
- 12a. Describe the tax issue you are experiencing and any difficulties it may be creating. Specify the actions that the IRS has taken (or not taken) to resolve the issue. If the issue involves an IRS delay of more than 30 days in resolving your issue, indicate the date you first contacted the IRS for assistance. See Section III for a specific list of TAS criteria. For further information on the services TAS provides, see Publication 1546, Taxpayer Advocate Service - Your Voice at the IRS, available at <https://www.irs.gov/pub/irs-pdf/p1546.pdf>.
- 12b. Describe the relief/assistance you are requesting. Specify the action you want taken and believe necessary to resolve the issue. Furnish any documentation you believe would assist us in resolving the issue.
- 13-14. If this is a joint assistance request, both spouses must sign and date the request. If only one spouse is requesting assistance, only that spouse must sign the request. If this request is being submitted for another individual, only a person authorized and empowered to act on that individual's behalf should sign the request. Requests for corporations must be signed by an officer and include the officer's title.

Note: The signing of this request allows the IRS by law to suspend any applicable statutory periods of limitation relating to the assessment or collection of taxes. However, it does not suspend any applicable periods for you to perform acts related to assessment or collection, such as petitioning the Tax Court for redetermination of a deficiency or requesting a Collection Due Process hearing.

Instructions for Section II

Taxpayers: If you wish to have a representative act on your behalf, you must give him/her power of attorney or tax information authorization for the tax return(s) and period(s) involved. For additional information see Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, and the accompanying instructions.

Representatives: If you are an authorized representative submitting this request on behalf of the taxpayer identified in Section I, complete Blocks 1 through 7 of Section II. Attach a copy of Form 2848, Form 8821, or other power of attorney. Enter your Centralized Authorization File (CAF) number in Block 2 of Section II. The CAF number is the unique number that the IRS assigns to a representative after Form 2848 or Form 8821 is filed with an IRS office.

Note: Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. Form 8821 does authorize anyone you designate to inspect and/or receive your confidential tax information in any office of the IRS, for the type of tax and tax periods you list on Form 8821.

Instructions for Section III (For IRS Use Only) Please complete this section in its entirety.

Enter the taxpayer's name and taxpayer identifying number from the first page of this form.

- 1-5. Enter your name, phone number, Function (e.g., ACS, Collection, Examination, Customer Service, etc.), Operating Division (W&I, SB/SE, LB&I, or TE/GE), the Organization code number for your office (e.g., 18 for AUSC, 95 for Los Angeles), and Check the appropriate box that best reflects how the need for TAS assistance was identified. Enter the date the taxpayer or representative called or visited an IRS office to request TAS assistance. Or enter the date when the IRS received the Congressional correspondence/inquiry or a written request for TAS assistance from the taxpayer or representative. If the IRS identified the taxpayer's issue as meeting TAS criteria, enter the date this determination was made.
6. Check the box that best describes the reason TAS assistance is requested. Box 9 is for TAS Use Only.
7. State the action(s) you took to help resolve the taxpayer's issue. State the reason(s) that prevented you from resolving the taxpayer's issue. For example, levy proceeds cannot be returned because they were already applied to a valid liability; an overpayment cannot be refunded because the statutory period for issuing a refund expired; or current law precludes a specific interest abatement.
8. Provide a description of the taxpayer's situation, and where appropriate, explain the circumstances that are creating the economic burden and how the taxpayer could be adversely affected if the requested assistance is not provided.
9. Ask the taxpayer how he or she learned about the TAS and indicate the response here.

Going Congressional

When, as a taxpayer representative, you have done your best work but continue to be hampered by IRS personnel, you can't either get assistance from the RA or RO's manager, your request for Audit Reconsideration, Appeals or other avenues within the IRS are blocked, it is time to GO CONGRESSIONAL.

Not the first attempt to resolve but certainly an option available to every taxpayer – contact the taxpayer's Congressman (male or female).

This should be done at the House of Representatives level of government, however if a particular relationship, donor, supporter, exists with the member of the Senate, by all means, contact them.

Congressional contacts can be obtained at:

USA.gov

Whoismyrepresentative.com

www.senate.gov/senators/contact

www.house.gov/representatives/find

a number of other sites

Most Congressmen have what is called their "Constituent Services Manger".

The email to the Congressman will in all likelihood be forwarded to this individual, staffer, to be handled on behalf of the Congressman.

Use a Congressional inquiry when:

1. Your taxpayer has attempted to resolve their issue with the IRS reasonably but the IRS has not treated your taxpayer in accordance with the Taxpayer's Bill of Rights and unfair treatment has occurred.

Often this is described as an “abuse of discretion”, which the IRS does not have the authority to conduct. They must treat all taxpayers the same.

2. You cannot go from zero to sixty – you must have gone through the normal channels to have the matter resolved within the normal channels of IRS, much the same as you would need to do if you were opening a case with the Taxpayer Advocate.

Documentation of a timeline of events is very important. A contemporaneous record is one that is admissible in court.

3. Although the taxpayer, and you, have tried the case is still unresolved and your attempts to resolve have not been met with IRS favor.

Often taxpayers are severely impacted with financial and emotional hardships – a primary reason to escalate this issue outside the normal IRS channels.

4. If the IRS has not cooperated with normal communication channels, responded to requests to meet, share information etc.

If IRS is not communicating, you cannot locate or find out the manager’s name to escalate, going Congressional may be your last and best alternative.

5. Mishandling of the case by the IRS.

Often the group manager will support their employee – the relationship you are relying upon is the relationship of Congressional Representative and Taxpayer. This will remove you as Power of Attorney, but only for the inquiry and response.

To File a Congressional Inquiry:

1. After locating your taxpayer's Congressman, either House Member or Senator, search the Congressman's website for the Release Form.

You can send over the email first, but the Congressman's Office will require a "Release Form" and this upfront step may save time.

2. Email should include the following:
 - a. Cover letter describing the need for Congressional Inquiry,
 - b. Release form signed by taxpayer,
 - c. Copies of pertinent documents, including IRS notices,
 - d. Include timeline of IRS requests, unresponsiveness, etc,
3. You may also want to include a copy of your Power of Attorney but be certain your taxpayer mentions this fact in the "cover letter" referenced above.
4. Contact the Congressional Staffer assigned to the case.
5. May be emailed or mailed, but email is handled much more quickly.

Once the Congressional Inquiry is made, the Commissioner of the IRS through Congressional Affairs will forward the inquiry to the National Taxpayer Advocate. Normally resolve is within 24 hours of receipt by IRS. The response will be made to the Congressman who made the inquiry and the Congressman will contact your taxpayer.

Often the IRS will also contact your taxpayer for resolve, especially if there are further questions. Your Power of Attorney remains effective.

The Internal Revenue Manual – 13.1.8 Follows for Procedures

Part 13. Taxpayer Advocate Service
Chapter 1. Taxpayer Advocate Case Procedures
Section 8. Congressional Affairs Program

13.1.8 Congressional Affairs Program

- 13.1.8.1 [Introduction to Congressional Affairs Program](#)
- 13.1.8.2 [Control Principles](#)
- 13.1.8.3 [Assignment and Routing](#)
- 13.1.8.4 [Case Processing](#)
- 13.1.8.5 [TAMIS](#)
- 13.1.8.6 [Congressional Letter Writing](#)
- 13.1.8.7 [Disclosure Issues](#)
- 13.1.8.8 [Closing Actions](#)
- 13.1.8.9 [Congressional Inquiries on Frivolous Filers](#)
- Exhibit 13.1.8-1 [Sample Congressional Letter](#)

Manual Transmittal

February 27, 2012

Purpose

(1) This transmits revised IRM 13.1.8, Taxpayer Advocate Case Procedures, Congressional Affairs Program.

Material Changes

(1) Editorial Update - SERP IPU 11U1743 issued to remove reference to IRM 13.1.8.11.(4) in section 13.1.8.8

Effect on Other Documents

SERP IPU 11U1743.

Audience

Taxpayer Advocate Service employees

Effective Date

(02-27-2012)

Nina E. Olson
National Taxpayer Advocate

13.1.8.1 (04-26-2011) Introduction to Congressional Affairs Program

1. The Taxpayer Advocate Service (TAS) plays a key role in the Congressional Affairs Program (CAP). The Local Taxpayer Advocate (LTA) will coordinate the CAP along with the Governmental Liaison (GL) in each state.

2. The LTA will have responsibility for all tax account related issues, primarily constituent casework and advocacy.
3. The GL will have responsibility for any non-tax account related inquiries and for communicating IRS policy and procedures. The GL will deliver IRS messages through outreach or liaison efforts.
4. The LTA and GL will coordinate congressional visits, outreach activities, and hosting congressional staff liaison meetings. Congressional visits may be separate, depending on the nature of the visit, but must be coordinated.

13.1.8.2 (04-26-2011) Control Principles

1. **All** congressional inquiries received by TAS will be controlled on the Taxpayer Advocate Management Information System (TAMIS). This includes both tax account and non-tax account related inquiries.

Exception:

General telephone (or e-mail) inquiries from a congressional office that can be answered while on the line need not be controlled.

2. Forward all uncontrolled congressional inquiries received in the operating divisions/functional units (ODs/FUs) for assignment to the geographic LTA in the member of Congress' state. All congressional inquiries received in a campus should be transferred to the LTA of the member's state, unless there are special circumstances where the LTAs agree it is best to work the case in the campus.
3. Cases requiring normal campus assistance should be worked through the Operations Assistance Request (OAR) process. FUs should work all controls assigned to them by LA on i-trak (the web-based servicerwide document tracking application that replaced the Executive Control Management System (ECMS)).
4. Taxpayer correspondence that is noted as having a courtesy copy (cc) sent to a congressional office will not be treated as a congressional inquiry. *IRM 13.1.8.10, Disclosure Issues.*
5. When responding to congressional offices in writing, do not delegate signature authority below the LTA on TAS cases. The Area GL and LA will determine signature authority on non-criteria cases. See *IRM 13.1.8.4, Case Processing.*
6. All congressional inquiries received by ODs/FUs in National Office are forwarded to Legislative Affairs for review and control on i-trak.

Exception:

The National Taxpayer Advocate (NTA) will control and assign inquiries addressed to that office.

13.1.8.3 (04-26-2011) Assignment and Routing

1. Tax account related inquiries will be assigned to TAS. These cases may require assistance and cooperation from the ODs/FUs on complex issues, and will be worked via the OAR process. The GL or LA will work non-tax related inquiries, depending on the issue involved.
2. Establish only one control on TAMIS if a congressional inquiry addresses a tax account issue as well as a non-tax account issue. TAS will attempt to resolve the taxpayer account and coordinate resolution on the non-tax account issue.
3. The following tables provide directions for assigning congressional inquiries, and consider the impact of §1203 of the IRS Restructuring and Reform Act of 1998 (RRA 98).

TAX ACCOUNT RELATED	NON-TAX ACCOUNT RELATED	NATIONAL OFFICE NON-TAX ACCOUNT RELATED
Assign to Taxpayer Advocate (Controlled as Criteria Code 1-9)	Assign to Governmental Liaison (Control as Criteria Code 0)	Fax to Legislative Affairs
1. All tax account related congressional inquiries.	1. IRS employee complaints about routine personnel actions that have not yet gone through the system, or local issues that fall under local union agreement or MOU.	1. Personnel actions that have gone through the system but are still unresolved (Control as Criteria Code 0).
2. An inquiry from a taxpayer that contains both a tax account and a non-tax account issue will stay with TAS.	2. Complaint about an unidentified IRS employee that is not an RRA 98 §1203 violation. If employee is identified or if the complaint is an RRA 98 §1203 violation, fax to Legislative Affairs.	2. All IRS hardship transfer requests.
3. Tax law / Technical specific to an account issue or request for opinion or ruling.	3. Tax law / Technical questions and issues that do not involve a taxpayer's account.	3. IRS employee reporting or alleging impropriety, RRA 98 §1203 violation, ethical issues.
	4. Reorganizations for locations of offices.	4. Agency practices, procedures, and policies.
TAS EXAMPLES	GL EXAMPLES	LA EXAMPLES
IRS denied EITC	Who can claim EITC?	EITC is welfare
IRS employee has hardship and needs refund	IRS employee wants a parking space near office	IRS employee misuse of government time
Trouble understanding notice received	IRS employees are rude and misinformed	Employee who can be identified gave taxpayer's return information to neighbor
IRS levied prematurely	Where is my closest Collection office?	Constitutionality issues
Why was frivolous filer penalty assessed?	Frivolous filer penalty is unconstitutional	Frivolous filer penalty and constitutionality have previously been explained and taxpayer is not satisfied

TAX ACCOUNT RELATED	NON-TAX ACCOUNT RELATED	NATIONAL OFFICE NON-TAX ACCOUNT RELATED
Assign to Taxpayer Advocate (Controlled as Criteria Code 1-9)	Assign to Governmental Liaison (Control as Criteria Code 0)	Fax to Legislative Affairs
Where is my refund?	How long does it take to receive an e-filed refund?	IRS should provide e-file to everyone
IRS employee didn't receive refund	Employee concerned POD closing due to reorganization	Employee concerned about reorganization issues previously negotiated in local offices
Offset based on bad data, need help getting it back	What are the rules for injured spouse?	Offset law unfair

13.1.8.4 (04-26-2011) Case Processing

1. Process cases under general guidelines in IRM 13.1.18, Processing TAS Cases. However, see IRM 13.1.17.4 (4), Exceptions to Transfers, for information about transferring congressional cases.

13.1.8.4.1 (04-26-2011) Congressional Office Inquiries Received By TAS

1. Upon receipt of an inquiry from a congressional office:
 - A. Date stamp the request if written or faxed.
 - B. Research i-trak, TAMIS, or IDRS to identify the issues involved and the appropriate office to which to assign the inquiry.
 - C. Control the inquiry on TAMIS (see below for unique input items).
 - D. Work tax-related inquiries in the local TAS office in the member's home state. The intent is for case-related congressional inquiries to be controlled and worked by the local TAS offices. Cases requiring assistance from a campus should be coordinated via an OAR. If, under unusual circumstances, a transfer is necessary, the documents should be faxed to the assigned office or express mailed if they require the taxpayer's original signature(s).
 - E. Forward non-tax-related inquiries to the GL, who will decide whether to work the case or forward it to LA for assignment if it is national in scope. LA assigns these inquiries in i-trak to the appropriate FU to prepare a response. The FU works all cases assigned by LA. **Do not forward these cases back to TAS.**
 - F. Attempt to reach the congressional staff by telephone to acknowledge receipt of the inquiry. See IRM 13.1.18.3, Initial

Contact. **Contact the congressional office for permission to respond to the taxpayer directly.**

- G. Each congressional inquiry and subsequent inquiries will be controlled on TAMIS. Refer to IRM 13.4.5.2.2.2, Congressional Screen.
- H. Timely resolution and the best interest of the taxpayer should always be the deciding factors when determining the office responsible for any needed actions. Consistent information and correspondence must be given to the congressional office and the taxpayer. Refer to *IRM 13.1.8.9*, Congressional Letter Writing, for procedures for responding to congressional inquiries.

13.1.8.4.2 (04-26-2011)

Congressional Inquiries Received By Legislative Affairs and Routed to Local TAS Office

1. Upon receipt of a congressional inquiry on i-trak from Legislative Affairs:
 - A. Control the case on TAMIS (if not already controlled on TAMIS).
 - B. Annotate the TAMIS case file number in the "Other ID NO:" section of the i-trak ticket. If a prior TAMIS/i-trak case exists, annotate this information in the HISTORY/COMMENTS section of the i-trak control ticket. Include the TAMIS case file number, name and telephone number of the case advocate assigned to the case.
 - C. The receiving office should immediately contact the congressional office to advise the staff of the assignment of the inquiry to the TAS office. Follow timeframes established in IRM 13.1.18.3, Initial Contact. Normally, a congressional office represents the taxpayer; therefore, TAS needs to use the standard congressional letter template when responding to congressional offices.

Note:

When discussing cases with congressional staffers, case advocates are not required to give the independence statement if there is an established relationship between the advocate and staffer. The case advocate should notate the independence statement on the TAMIS history. This does not eliminate the requirement that the statement be included in all written congressional correspondence.

- D. If an i-trak congressional assignment from National Office is sent to your office in error, immediately (within one workday) transfer the case to the correct office with a detailed explanation of why the case should be transferred. Before transferring, be sure the timeframe for congressional acknowledgment has not passed. If the timeframe has passed or is about to pass, acknowledge the case and then transfer it to the correct office.
- E. Take appropriate actions and document i-trak and TAMIS. Extension requests must be input to i-trak and TAMIS with a detailed explanation of the reasons for an extension. *National Office approval is not required unless specifically requested by the controlling office.*
- F. **Legislative Affairs must review the written response to an i-trak controlled congressional case before it is issued.** Fax the incoming letter and the draft response letter to Legislative Affairs at 202-927-9613 for review. Include the i-trak control number on the fax cover sheet.
- G. Make appropriate corrections to letter once it is returned by LA.
- H. Secure the appropriate signature and send the closing letter.
- I. Scan the final closing letter signed by the LTA into i-trak. Close the i-trak control and close the case on TAMIS. Update histories on both i-trak and TAMIS.
- J. Enter the date of the closing contact, either by correspondence or telephone, on the congressional screen of TAMIS. Refer to IRM 13.4.5.2.2.2, Congressional Screen.
- K. Written responses are not mandatory unless requested by the congressional office. Telephone closures are acceptable. Document on TAMIS and i-trak the details of the phone call that closed the case. Include the date of the call and the name of the person you spoke to in the congressional office.
- L. These cases are subject to the TAS quality review guidelines (e.g., acknowledgment, timeliness of actions, extension of estimated completion dates, etc).
- M. In the closing paragraph, the NTA/ATA/LTA must include his/her contact telephone number.

Example:

A suggested closing paragraph is "I hope this information is helpful. If you have any questions please contact me at (XXX) XXX-XXXX."

- N. If the letter is to a taxpayer, RRA 98 requires you to include your identification number(s) or badge number in the letter. The case advocate employee number should be included if the case advocate is referenced as a contact person in the letter.
- O. Do **NOT** include hours of availability or operation in congressional responses. Do **NOT** use pattern letters. On all congressional correspondence, use the approved method for incorporating your local address within the letter. See *Exhibit 13.1.8-2, Sample Congressional Letter*, for an acceptable letter template.

Note:

If a congressional case (not on i-trak) already exists and you receive a non-congressional i-trak case from the same taxpayer, the i-trak case must remain open until the issue is resolved. If the cases are assigned to two different offices, the two case advocates must coordinate efforts.

**13.1.8.5 (04-26-2011)
TAMIS**

- 1. All congressional inquiries controlled on TAMIS will be processed within one workday of receipt, except for:
 - A. Inquiries (other than written) that can be answered immediately during the call.
 - B. Courtesy copies (copies of letters addressed to someone other than the member of Congress with cc: member's name) of written responses to congressional offices. These will not be treated as congressional inquiries unless actually referred by a congressional office.
 - C. Non-case-related inquiries that will be worked by the GL or sent to LA for control and assignment on i-trak. The LA cases should not be controlled on TAMIS by the receiving office but instead faxed to the GL. If LA assigns the case to TAS as the FU, then follow procedures in *IRM 13.1.8.4.2, Congressional Inquiries Received by Legislative Affairs and Routed to Local TAS Office*.

2. When an inquiry is received from a congressional office, the Congressional Screen on TAMIS must be input as well as the Taxpayer Screen. Refer to IRM 13.4.5.2.2, Congressional Screen, for TAMIS input requirements.
3. Use the Taxpayer Screen to record the taxpayer data.
4. If the case is controlled on i-trak, input the i-trak control number in the i-trak Control # field (Taxpayer Screen 5) of TAMIS.
5. If the congressional inquiry was addressed to the FU and the FU referred the case, input "0" in the first Outreach field, and "00" in the second Outreach field to indicate the request did not come directly from the taxpayer. Input "20" in the second Outreach Field on Taxpayer Screen 1 to indicate the taxpayer's inquiry was received in TAS from a congressional office. If a congressional inquiry was addressed to TAS or there was a request for TAS assistance, input "1" or "2" in the first Outreach field and "20" in the second Outreach field.
6. Use the appropriate criteria code when inputting the congressional inquiry on TAMIS. All TAS congressional inquiries should be coded 1 – 8, or if the NTA has identified the issue as a compelling public policy issue, as code 9.

Note:

Use Criteria Code "0" for all non-tax account related cases assigned to the GL or received from LA via i-trak. Remember that criteria code 0 is strictly for non-tax account related congressional cases. Non-congressional account-related cases received from GLs should be assigned the appropriate code 1-8 and the appropriate how received code "R" or "S."

7. Use Taxpayer Screen 5 on TAMIS in the "How Received" field to indicate how the congressional inquiry was received into TAS.
 - A. Use an "X" to identify a congressional inquiry addressed or sent to operations/functions/units other than TAS.
 - B. Use a "Y" to identify a congressional inquiry addressed or sent directly to the NTA, Area Director, or LTA.
8. Use the congressional screen of TAMIS to input the congressional office contact information.
9. Check the "Disclosure Release Received" box on the congressional screen if the congressional office has appropriate disclosure authorization.
10. When a congressional inquiry is received and an open TAS case on TAMIS involves the same taxpayer issue (an open non-congressional case), the congressional inquiry will be loaded on TAMIS as a new case. Code the congressional inquiry with the appropriate criteria code (1 – 9).

On the congressional TAMIS case, input "DUPTA" in the "N.O. Use" field on the TAMIS Taxpayer Screen 5. The congressional case will be worked in the LTA office of the member of Congress' home state. If the cases are assigned in two different offices, the two case advocates must coordinate efforts.

Caution:

Do not create more than one congressional screen per case on TAMIS.

11. If there are two or more congressional cases on the same taxpayer issue, each subsequent case will be loaded and worked in the local office of the member of Congress' home state. Use the appropriate criteria code (1 – 9) and input "DUPTA" in the "N.O. Use" field on the Taxpayer Screen 5 of TAMIS. Again, the assigned offices must coordinate but each office will be responsible for responding to its local congressional office staff.

Note:

TAMIS allows duplication of history to other cases. Refer to IRM 13.4, TAS TAMIS Guide, for information on how to automatically duplicate the TAMIS history from one case to another. Initial and closing actions, including follow-up dates and next contact dates, should be entered on each case.

Caution:

Do not create more than one Congressional Screen per case on TAMIS.

**13.1.8.6 (04-26-2011)
Congressional Letter Writing**

1. IRM 11.5.3, Guide to Congressional Correspondence, provides instructions for preparing responses to congressional inquiries and should be used to supplement regular instructions for TAS case processing. Refer to **Exhibit 13.1.8-1**, Sample Congressional Letter, for an example of writing style, format, headers, and salutation to follow in written correspondence to congressional offices.
2. The LTA will review and sign **all** written correspondence, including interim correspondence, to congressional offices, and ensure adherence to quality standards on tax account related congressional inquiries.

Note:

If requested information is not received from the taxpayer or congressional office, do not send a second request pattern letter (1671 Letter). Contact the congressional office again, re-request the information, and discuss as necessary to work and resolve the issue.

3. Signature authority cannot be delegated below the NTA/Area Director/LTA or the responsible official, unless the individual has been officially designated to act on their behalf. For example, when an LTA delegates a group manager to act as the LTA, that manager may sign the written response as the acting LTA.
4. Do **NOT** include hours of availability or operation in congressional responses. Do **NOT** use pattern letters. On all congressional correspondence, use the approved method for incorporating your local address within the letter.

13.1.8.7 (04-26-2011)
Disclosure Issues

1. IRC § 6103(c) permits disclosure of a taxpayer's return or return information to a third party designee. A taxpayer's letter to a member of Congress will authorize disclosure to the extent it is signed, dated, and indicates the following:
 - A. Taxpayer's identity: name, address, and Social Security number/employer identification number, or any combination thereof, which enables the IRS to clearly identify the taxpayer.
 - B. The identity of the person to whom disclosure is to be made. A letter addressed to "Dear Sir" that does not specifically refer to the member of Congress is not sufficient. However, the taxpayer's letter, forwarded with the envelope showing it was addressed to the member of Congress, is sufficient.
 - C. The letter must contain sufficient facts to enable the IRS to determine the nature and extent of the assistance requested and the returns or return information to be disclosed. See IRM 11.3.4.2.1, Responses to Congressional Inquiries.
 - D. The congressional office may substantiate valid authorization by submitting Form 8821 (or a satisfactory facsimile) with all required information included and the taxpayer's signature and date.
2. An authorization to a member of Congress will be construed to include a member of his/her staff designated in the specific inquiry, identified in a general designation from the member of

- Congress, or known to be the staff person who deals with constituents' tax inquiries.
3. **Copies of letters addressed to someone other than the member of Congress ("cc" letters) do not authorize the IRS to disclose returns or return information to a member of Congress or his/her staff.** An exception to this rule will be made when the taxpayer includes a signed addendum requesting the assistance of the member who forwarded the correspondence to the IRS, and the letter otherwise meets the above requirements for valid disclosure authorization. Also, as in *IRM 13.1.8.10 (1)(b)* above, a signed, dated "cc" letter, not a photocopied signature, forwarded with the envelope showing it was addressed to the member of Congress, is sufficient.
 4. Absent written authorization from the taxpayer, the member of Congress or his/her staff person may be provided general information and advised when IRS considers the matter resolved. However, no disclosures of the constituent's returns or tax account information may be made. In that case, resolve the problem by communicating directly with the taxpayer and advise the congressional office that this was done.
 5. When responding directly to the taxpayer at the request of a congressional office, check command code "CFINK" on IDRS for power of attorney or written authorization information. Ensure that any valid power of attorney or written authorization on file is honored, by sending correspondence or copies of correspondence to the representative as authorized.
 6. If the congressional office has appropriate disclosure authorization, check the "Disclosure Release Received" box on the congressional TAMIS screen.

13.1.8.8 (02-27-2012) Closing Actions

1. Follow the guidelines in *IRM 13.1.18, Processing TAS Cases*, to determine when to close the case. TAS will communicate with the congressional office throughout the process unless the office requests that TAS work with the taxpayer directly, or determines it no longer wishes to stay involved. The office staff will also determine if telephonic closure is acceptable.

Note:

Even though the congressional office is no longer involved in the case, the TAMIS coding should still reflect "Congressional" for tracking purposes.

2. All tax account related congressional inquiries that meet TAS criteria are subject to the same standards as any other TAS criteria case and will be part of the Quality Review samples.
3. An apology must be given on TAS criteria cases, including congressional inquiries that meet the criteria. The following IRM sections address apologies:
 - A. IRM 13.1.6.5, Apology - Just saying TAS is sorry for any inconvenience it has caused is not a sincere apology. State **why** we are apologizing.
 - B. IRM 13.1.18.3, Initial Contact - Advise the taxpayer of your name, job title, address, telephone number, office hours, and employee identification number. Apologize, if appropriate.
4. If an apology is clearly not appropriate, address the reasons in the TAMIS history.
5. Close the case on TAMIS by completing all case screens, including the closing action screen and the Congressional Screen.

Reminder:

Complete the Closed Date field on the Congressional Screen on TAMIS.

13.1.8.9 (04-26-2011)
Congressional Inquiries on Frivolous Filers

1. If you receive a congressional frivolous filer inquiry that has no tax account related issue, send the inquiry to the GL. For general information on responding to congressional inquiries, see IRM 11.5.3, Legislative Affairs Guide To Congressional Correspondence.

Exhibit 13.1.8-1
Sample Congressional Letter

This image is too large to be displayed in the current screen. [Please click the link to view the image.](#)

PRIVACY POLICY

The Gramm-Leach Bliley Act of 1999 requires all Tax Professionals to state their privacy policy on an annual basis.

It is the policy of _____ as well as the personal policy of _____, _____ to handle the information you provide with the utmost confidentiality and care. We restrict access to nonpublic information about you to members of our firm who need to know this information in order to complete the work you have hired our firm to do.

We will not disclose your personal and confidential information to anyone outside our firm without your expressed written permission to do so. This includes the Internal Revenue Service unless court ordered by a subpoena.

If in the course of our discussion I am made aware of physical, mental or financial abuse, I will invoke the “Good Samaritan Law” and report the issue to the proper authorities.

We appreciate the confidence you have placed in our firm and we pledge to safeguard the confidentiality of your records and information provided by you.

Sincerely,

Date:

Good Samaritan laws offer legal protection to people who give reasonable assistance to those who are, or who they believe to be, injured, ill, in peril, or otherwise incapacitated. The protection is intended to reduce bystanders' hesitation to assist, for fear of being sued or prosecuted for unintentional injury or wrongful death. By contrast, a duty to rescue law requires people to offer assistance, and holds those who fail to do so liable.

Good Samaritan laws may vary from jurisdiction to jurisdiction as do their interactions with various other legal principles, such as consent, parental rights and the right to refuse treatment. Most such laws do not apply to medical professionals' or career emergency responders' on-the-job conduct, but some extend protection to professional rescuers when they are acting in a volunteer capacity.

Good Samaritan laws take their name from a parable found in the Bible, attributed to Jesus, commonly referred to as the Parable of the Good Samaritan which is contained in Luke 10:25-37. It recounts the aid given by a traveler from the area known as Samaria to another traveler of a conflicting religious and ethnic background who had been beaten and robbed by bandits.

Letterhead of Tax Professional

Date _____

Our firm, _____, has provided tax preparation service for clients through the years, enabling taxpayers to file both complete and accurate tax returns.

Taxpayers assist in the preparation of their return by providing financial information and third-party documents such as Form 1099 and W-2, along with Social Security Statements. Your participation is fundamental to the preparation of your return.

It is prudent to discuss with you the need for you to name someone we could contact should you be unable to assist us – your travel, health, other circumstances.

This individual should be readily available to help secure documents and to file your return.

For someone to sign your tax return for you will require a Power of Attorney giving the individual the authority to sign and file your Income Tax Return.

Please consider this individual carefully. An attorneys services would be required to file a Power of Attorney.

When you have determined this individual, please complete the following, date and sign and then return to us.

Individual authorized to present tax information for me and to discuss freely my return preparation issues with the representative of _____ is:

Name _____

Address _____

Telephone Number _____

Relationship _____

I authorize representatives of _____ to speak freely on all matters of Income Tax Preparation on my behalf with _____.

Authorized this date: _____

Client

Client