

Background:

On August 24, 2021, a notice was published in the Federal Register (86 FR 47367, Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)):

The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the burden related to Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order).

The notice stated that written comments should be received on or before October 25, 2021 to be assured of consideration and directed all written comments to Kinna Brewington, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

Analysis of the Written Comments:

1. Changes requested by the Legal Services Center of Harvard Law School via letter to Kinna Brewington, Internal Revenue Service, dated October 20, 2021.

Suggested Revision to Form 911	Determination
Form 911 should include an "Important Things to Know" section. We recommend that this information appear at the beginning of the Form, preceding Section 1, in a manner similar to Form 8857. Alternatively, we recommend that a box similar in style to that appearing on Form 8857 appear at the top of the Instructions page (page 3 of the current Form), preceding the section headed "Form 911 Filing Requirements." The box should include the following information: Instructions for When and How to Contact LITC; Additional Resources to Get Help in Completing Form 911; a reminder to attach pertinent documents; a reminder that the taxpayer advocate will call you and the circumstances under which such a call would take place.	Partially Accept - agree to include an Important Things You Should Know section at the beginning of the instructions to include a reminder to furnish documentation, a reminder that the taxpayer can expect a call from TAS, and information on LITCs.
Box 1 should request "Taxpayer Name" instead of "Your Name"	Accept
Box 2a should indicate when spousal information is required - recommend changing "(if applicable)" to "(if joint return)"	Accept

Suggested Revision to Form 911	Determination
Boxes 6 and 7 should be moved below Boxes 8, 9, 10, and 11.	Accept
Box 8 should replace "Section II" with "authorized representative"	Accept, but replace Section II is not being used with "no authorized representative"
<p>Box 12a Request for Information - this is a fairly broad prompt, suggest the following:</p> <ol style="list-style-type: none"> 1. the instructions for Box 12a should include a reference to Publication 1546. Add the following language to the end of the instructions for Box 12a that reads: "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." 2. The specific criteria listed in Section III and Referenced in the Instructions to Box 12a should be replicated in Publication 1546 - presently, the instructions to Box 12a instruct taxpayers to "see Section III for a specific list of TAS criteria." this directs taxpayers to a specific list of grounds on which TAS can provide assistance. We believe the list should be removed from Form 911 and added to Pub. 1546, and that the reference to Pub. 1546 be included in the instructions to Box 12a. 3. Form 911 should include a box for whether the IRS has delayed by more than 30 days by adding an additional box immediately below Box 12a that asks the taxpayer "Has the IRS delayed more than 30 days in resolving your issue? If yes, please provide first date of contact." 	<ol style="list-style-type: none"> 1. Accept. 2. This recommendation is based on the IRS's agreement to remove of Section III from the form, since IRS employees prepare this form on behalf of taxpayers, we do not agree with the removal of this section and will continue to keep the listing of criteria and therefore reference to the listing in Section III in Box 12a. 3. This is one of seven criteria that can be selected by the taxpayer, there is no reason to list it our separately, we are merely requesting the taxpayer provide a date if this criteria is selected.
Box 12b instructions should provide more specific guidance about types of relief offered. Provide a common list of the types of relief granted. Not necessarily on the Form 911, but perhaps on Pub 1546 and could consist of a short, bulleted list describing common types of relief granted. This should be reference on Form 911.	The type of relief can vary based on the specific circumstances of the taxpayer. TAS does not want a taxpayer to view the listing and decide that because the relief he or she is seeking is not listed, that TAS cannot provide assistance. TAS prefers the taxpayer describe the relief/assistance to the best of his or her ability.
The Box 14a prompt be amended to read "Signature of spouse (if joint assistance request)" to clarify when a spousal signature is necessary.	Accept.
Section III should be removed from Form 911 or make the statement "To be completed by the	IRS employees prepare this form on behalf of taxpayers; therefore, we do not want this

Suggested Revision to Form 911	Determination
<p>IRS" more prominent.</p>	<p>section removed. We do agree to make the statement more prominent.</p>
<p>Page 3 of the Form 911 includes a section entitled “Where to Send this Form.” The instructions provide that the quickest way to file the form is by fax. Additionally, taxpayers may mail their Form 911, but to do so, they must look up their nearest Taxpayer Advocate office online or in Publication 1546. As written, the instructions combine into one directive both how and where to file the form.</p> <ol style="list-style-type: none"> 1. Divide instructions into two sections - “How to File” and “Where to File” - so it is clear that taxpayers have options on how to file the form, and have clear instructions on where to find their local Taxpayer Advocate office. 2. There should be an Option to e-File Form 911 3. Directions for Where to Mail or Fax Forms Should be Clearer - remove the reference to local telephone directories, update the hyperlink to the permalink for the actual webpage with the listing of the offices or provide instructions on how to click through the pages to get the required information. 4. include the specific page number on which the addresses of the LTAs can be found on Pub 1546. 	<ol style="list-style-type: none"> 1. We believe that the Where to Send this Form is clear in that the taxpayer can either fax or mail the Form 911 to TAS. 2. TAS will revise Form 911 to include an e-File option for Form 911 once the option is available to taxpayers. 3. Not all taxpayers have access to the internet, therefore we will continue to refer those taxpayers to the local telephone directory. We agree to update the link to the permalink and agree to add the title of the page and page number for the local offices within Pub. 1546.

2. Changes requested by the Section of Taxation American Bar Association dated October 25, 2021 sent to Hon. Charles P. Rettig, Commissioner, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224. Although this was sent to a recipient other than the designated recipient stated on 86 FR 47367, the letter clearly indicated that it was regarding Comments on IRS Form 911.

Suggested Revision to Form 911	Determination
<p>Provide a checkbox and related instructions on Form 911 specifically pertaining to taxpayer requests for an Offset Bypass Refund (OBR), and expedited procedures for handling a Form 911 where the checkbox is checked. Insert OBR Checkbox on line 12c. Insert the following language next to the OBR checkbox: Check here if you are facing a financial hardship, such as an inability to pay for rent, food, or medical expenses, and you need your federal tax refund but are concerned that it will be taken to pay past-due federal tax debts. Update the instructions to the Form 911 to include additional information pertaining to OBRs as follows:</p> <ol style="list-style-type: none"> (1) advice to the taxpayer that the request be filed contemporaneously with the tax return or as soon as possible thereafter; (2) an explanation that an OBR may only grant relief from other federal tax debts and is inapplicable to non-federal tax debts; (3) an explanation that OBRs are only granted to the extent the taxpayer needs the refund to avoid financial hardship; and (4) an explanation about what information TAS may ask of the taxpayer to demonstrate that they will suffer financial hardship if they do not receive the refund. 	<p>TAS assists taxpayers with a wide range of tax administration issues. We believe that singling one issue out in this manner could cause some taxpayers to be confused that to obtain TAS assistance is dependent upon an OBR issue or that OBR issues have greater priority over other taxpayer issues. Therefore, we will not implement this recommendation.</p>
<p>When TAS received Form 911 with the OBR checkbox marked, TAS should provide expedited processing and contact taxpayers within three business days.</p>	<p>This recommendation pertains to TAS procedures and not the Form 911 in and of itself. Taxpayers requesting OBRs are experiencing an economic burden and as such qualify for TAS expedited processing. Per IRM 13.1.18.5(1), Initial Actions (Aug. 25, 2021), TAS's policy is that cases involving economic burden will be worked sooner than other cases.</p>