

Form 911 (Month 2025)	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. Daytime phone number	5. Email address		
6. Fax number (if applicable)		7a. ☐ Check here if you consent to receive and send encrypted email with Taxpayer Advocate Service for the duration of the interactions on your tax issue.	7b. ☐ 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. Point of contact if no authorized third party is designated in Section II below. See instructions for more information.			
9. Preferred language (if applicable) ☐ TTY/TDD Line ☐ Interpreter needed - Specify language other than English (including sign language) _____ ☐ 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)

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

☐ IRS forms or publications ☐ Website ☐ IRS employee ☐ Other (specify) _____

I understand that Taxpayer Advocate Service employees may contact third parties 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 authorized third parties contacted in connection with this request.

14a. Signature of taxpayer or corporate officer, and title, if applicable	14b. Date signed
15a. Signature of spouse (if joint assistance request)	15b. Date signed

Section II – Third Party Information *(See instruction before completing this section.)***A. Form 2848, Power of Attorney**

1. Name of authorized third party	2. Centralized Authorization File (CAF) number
3. Current mailing address	4. Daytime phone number ☐
	5. Fax number
6. Signature of third party (representative only)	7. Date signed (representative only)

B. Form 8821, Authorization to Receive Notices

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 authorizes 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.

1. Name of authorized third party	2. Centralized Authorization File (CAF) number
3. Current mailing address	4. Daytime phone number ☐
	5. Fax number
6. Signature of third party (representative only)	7. Date signed (representative only)

Instructions for completing Form 911

Important Things You Should Know

- Remember to submit any documentation you believe would assist us in resolving the issue, as this may result in a quicker resolution of your issue.
- The Taxpayer Advocate Service will let you know if your request for assistance has been accepted and may contact you to discuss your tax issue.** If unable to reach you by phone, the employee will mail you a letter or leave a voicemail if you provided consent on line 7b. Email is not available as a method of communication until a case has been created and you have consented to receive and send encrypted email during the duration of your case.
- 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>.

Information About the Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers resolve federal tax issues and protects taxpayers' rights. TAS may be able to assist if your federal tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or if 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 for more information.

How to Send this Form:

- Mail:** 7940 Kentucky Dr, MS 11 G, Florence, KY 41042
- Fax:** (855) 828-2723
- Sending the form from overseas:** Fax 1 (304) 707-9793 (Not a toll-free number for U.S. taxpayers).

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, since this may cause delays with processing your inquiry for TAS assistance.

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 the 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, tax-exempt organization).
- 2a. Enter the spouse's name (if applicable) if this request relates to a jointly filed return.
- 2b. Enter the spouse's Taxpayer Identifying Number (SSN or ITIN) if this request relates to a jointly filed return.
- 3a-d. Enter the taxpayer's current mailing address, including street number and name, city, state, or foreign country, and ZIP code.
4. Enter your daytime telephone number, including the area code.
5. Enter your email address. TAS may use email to receive and share information with you if you checked the box in 7a consenting to receive and send encrypted email with the TAS for the duration of the interactions on your tax issue. See line 7(a).
6. Enter your fax number, including area code. (If applicable)
- 7a. Check the box if you consent to receive and send encrypted email with the Taxpayer Advocate Service for the duration of the interactions on your tax issue. You are not obligated to receive or send encrypted email with the Taxpayer Advocate Service.
- 7b. Check the box 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. 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

Instructions for Section I - (Continued from Page 3)

confidential information about your tax issue, please do not check the box.

8. For an entity (partnerships, corporations, trusts, estates, tax-exempt organizations, etc.) enter the name of the individual authorized to act on the entity's behalf unless there is an authorized third party identified in Section II.
For an individual taxpayer you will need an authorized third party as discussed in Section II and its instructions before TAS can share your information with someone else. Information can be shared between married taxpayers as long as both were included on the return(s) at issue and a filing status of married filing a joint return was used.
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 it involves an employment tax issue, enter the calendar quarter.
- 12a. Describe the federal 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. For further information on the services TAS provides, see Publication 1546, The Taxpayer Advocate Service Is 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. Submit any documentation you believe would assist TAS in resolving the issue.
13. Please specify how you learned about the Taxpayer Advocate Service.
- 14-15. 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 businesses must be signed by a properly authorized person officer and include their title.

Note: The signing of this request is not a substitute for any legal or administrative action applicable to your situation and 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 via a Form 2848, Power of Attorney and Declaration of Representative. If you wish to only have someone receive tax notices on your tax account, you must have the third party sign a Form 8821, Tax Information Authorization. Read through the instructions on both forms carefully.

- Complete this section only if you have a representative acting on your behalf. Leave any field blank if you don't know the requested information. Only representatives sign in this section. This is for information purposes only to assist TAS in the case creation process. Please include a copy of the Form 2848 or 8821, if available.

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. Please sign the Form 911 in this section. The taxpayer does not need to sign the Form 911 if it is being submitted by an authorized representative.