

## **Modernizing and Centralizing the IRS Chaos and Confusion in the Hinterlands**

Written Testimony of:  
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Modernizing and centralizing the IRS in causing chaos and confusion in the hinterlands for taxpayers, taxpayer representatives and even rank and file IRS employees. Many persons in these groups don't even have a grasp of the new IRS. The following is a capsule of the complexity:

- **IRS National Office & Commissioner**
- **Four Operating Divisions: W&I, SB/SE, LMSB, TEGE (Prefiling, Filing, Post Filing Organizations)**
- **Prefiling Services**
  - Taxpayer Education and Communication (TEC) - SB/SE - Areas & Territories
  - Communications, Assistance, Research & Education (CARE) - W&I
    - Stakeholder Partnership, Education and Communications (SPEC) Field Operations
    - Field Assistance - Areas & Territories
- **Filing Services**
  - Customer Account Services
    - Submission Processing
    - Accounts Management
- **Post Filing Services**
  - Compliance
    - Field Areas
    - Compliance Services

## 1. Information

- Taxpayers and their representatives depend on information about tax law and information about the IRS to comply with the law and meet the administrative expectation of IRS tax law administrators. When information is difficult to obtain, voluntary compliance declines and the IRS administrative expectations are not met. Information about tax law is abundant and is becoming easier to obtain. Information about the modernized IRS as a federal administrative agency is scarce, outdated, and becoming more difficult to obtain than at any time in the last 30 years. Since the IRS became modern or *stood up* as its present officials describe the metamorphous which started October 1, 2000, confusion began to reign and chaos threatened. Terminology changed as taxpayers were re-dubbed *customers*, service centers were renamed campuses, and regions and districts were reconstituted as *areas* and *territories*. Procedures once carried out in local IRS area offices such as considering innocent spouse relief requests and offer in compromise proposals are now carried out in centralized, remote locations. Taxpayer and taxpayer representative access to the IRS through over one thousand local offices with local telephone numbers is being reduced as offices are closed and services provided at local offices are reduced or curtailed.
- Many IRS employees have lost their sense of place and relationship. Which IRS do I work for. What is my relationship to the other IRSs? Do enforcement personnel pay heed to non-enforcement personnel such as TEC and SPEC? What authority does a local Taxpayer Advocate have vis a vis a TEC Territory Manager or a Compliance Territory Manager? Who is in charge of what? Where does one go to get something done? IRS employees who once advised taxpayers and their representatives about the IRS with confidence now ask for patience and understanding.
- The IRS used to be responsive. Applications for employer identification numbers were processed promptly. Today many practitioners report complete inability to obtain assignment of a number, requests by the Service for delays of three weeks, and responses from IRS local taxpayer advocate staffs that numbers cannot even be obtained through their special efforts in near emergency situations. Some have likened the current situation to a telephone company unable to assign telephone numbers. Backlogs have developed in certain IRS process procedures such as offer in compromise proposals and innocent spouse relief applications which result in no consideration for periods of more than one year. IRS Appeals function consideration of taxpayer due process hearing requests are delayed due to lack of trained personnel for months on end.
- As local access to IRS personnel has decreased, practitioner tales of poor centralized telephone service have increased. Waiting times when calling the IRS main portal: 1(800) 829-1040 often approach an hour. Waiting times when calling the IRS seldom-published, alternative portals for taxpayers with account concerns, [1(800) 829-8815 and 1(800) 829-7650], are equally long. In addition to unacceptable wait times on correct numbers, practitioners are now reporting increased experience with incorrect or changed telephone numbers which are published for taxpayer advocate service locations and taxpayer education personnel. Moreover, tax practitioners are now reporting inability to obtain numbers, for example, what number does one call when a taxpayer whose unpaid account has been reported currently not collectible needs to request a partial discharge of property from the effects of a federal tax lien? Although most IRS personnel and many tax practitioners could have provided the number of the correct office, District SPf, in the past, few IRS employees and virtually no practitioners could provide either the office or the telephone number today.
- Practitioners are saying they have had enough and they wish they did not have to take it any more. Practitioners are saying they have been patient and understanding long enough. Practitioners are saying that it is one thing to try and overhaul an airliner while it remains in the air but quite another thing to take so long with the overhaul that the understanding and patience of those who are inconvenienced are overtaxed. Concerned practitioners cannot sit back in indifference and silence while the needs of their client's, the taxpaying public go on unmet. Practitioners are saying that it is time for the IRS to stop asking for understanding and patience, to get the restructuring job done, and to give the American people the service it deserves.

**Sec. 7802. Internal Revenue Service Oversight Board**

(d) Specific responsibilities--

The Oversight Board shall have the following specific responsibilities:

(5) Taxpayer protection--

To ensure the proper treatment of taxpayers by the employees of the Internal Revenue Service.

## **2. The IRS Promise**

### **TAXPAYER ASSISTANCE**

Fast and reliable assistance for the 2002 tax filing season is as close as:

- your personal computer,
- your telephone or
- your fax machine.

A user-friendly Web site and toll-free help lines will make it easier than ever to access the 5,000-plus tax products and services offered by the Internal Revenue Service. For those with Internet access, the IRS home page has links to forms, publications and lots of helpful information.

Throughout the 2002 filing season, **telephone assistance** will be available from 7 a.m. to 10 p.m., Monday through Friday and 9 a.m. to 5 p.m. on Saturdays.

If you prefer to drop by an IRS office, Saturday hours have been expanded at many sites.

Of course, **the first place to look for answers to tax season questions is your 2001 tax package**. It contains tips for avoiding common mistakes and guidance for taxpayers who need help.

### **TAX HELP ON-LINE**

Millions of taxpayers visited **the IRS Web site** in 2001, with taxpayers downloading more than 220 million forms, publications and a variety of topic-oriented tax information. Anyone with Internet access can receive:

- o Tax forms, instructions and publications.
- o The latest tax information and tax law changes.
- o Tax tables and rate schedules.
- o Publication 17, "Your Federal Income Tax."
- o All Tele Tax topics.
- o Answers to the most frequently asked tax questions.
- o A library of tax regulations.
- o The weekly Internal Revenue Bulletin, containing revenue rulings, **revenue procedures, notices, announcements**, proposed regulations and final regulations.

Taxpayers can access the IRS Web site at *www.irs.gov*.

## **TAX ASSISTANCE BY TELEPHONE**

Need a form? Call the IRS special forms order line or try IRS Tax Fax. Checking on a tax refund? Call the Tele Tax line for quick service. Still need help? The IRS tax assistance phone service awaits your call.

### **Tax Assistance -- 1-800-829-1040**

Taxpayers who can't answer their tax questions by reading the tax forms instructions or the free tax publications can **call the IRS for help**. Telephone tax assistance is available from Monday to Friday from 7 a.m. to 10 p.m.; Saturday from 9 a.m. to 5 p.m. from Jan. 2 to Apr. 15 and on Sunday Apr. 7 and Apr. 14. Tax assistance will also be available on President's Day, Feb. 18. Spanish-speaking taxpayers can also receive assistance by calling the 1-800-829-1040 number during these same hours.

### **Recorded Tax Information -- 1-800-829-4477**

Tele Tax has more than 140 topics available 24 hours a day using a Touch-Tone phone. Taxpayers can call 1-800-829-4477 toll-free to hear recorded information on tax subjects such as earned income credit, child care/elderly credit, dependents, innocent spouse relief or other topics such as electronic filing, which form to use, or what to do if you can't pay your taxes. More than 6 million taxpayers used TeleTax last year for recorded tax information. TeleTax topics are also available at the IRS Web site.

### **Forms and Publications -- 1-800-TAX-FORMS (1-800-829-3676)**

Free copies of current and prior year forms, instructions and publications are available by calling the IRS. Your order should arrive within 10 days. Some of the most requested tax forms, instructions and publications are also available at many post offices and libraries.

### **Forms by Fax -- (703) 368-9694**

Taxpayers can receive about 150 different tax forms 24 hours a day by calling IRS TaxFax. In addition to forms and instructions, copies of TeleTax topics and small business newsletters are available. Taxpayers must call from the telephone connected to the fax machine to use this service.

### **Automated Refund Information -- 1-800-829-4477**

Automated tax refund information is available on the TeleTax system from 7 a.m. to 11 p.m. ET Monday through Friday and from 7 a.m. to 4 p.m. ET on Saturdays. Taxpayers should wait at least four weeks after filing a return before calling to check on the status of a refund.

## **TAXPAYER ASSISTANCE FACE to FACE**

Tax help is available at more than 400 IRS Taxpayer Assistance Centers nationwide. **Taxpayer Assistance Centers are the source of face-to-face help resolving IRS account and notice issues year-round.** During the 2002 filing season, many centers will offer assistance on 12 Saturdays from Jan. 26 through April 13. From Feb. 2 through Feb. 23, the focus of the Saturday sessions will be the Earned Income Tax Credit and the expansion of the child tax credit.

## **CD-ROM**

The 2001 federal tax forms CD-ROM contains more than 2,500 tax products including forms, instructions and topic-oriented tax information. Users can electronically search, view on-screen or print any of the items contained on the CD. Buy the CD-ROM on the Internet at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$21 (shipping and handling included) and save 35 percent or call 1-877-CDFORMS (1-877-233-6767) toll-free to buy the CD-ROM for \$21 (plus a \$5 handling fee).

## VOLUNTEER PROGRAMS

Once again, thousands of volunteers stand ready to assist the public. These volunteer programs are set up in shopping centers, libraries, churches or community centers across America. Last filing season, there were more than 18,000 Volunteer Income Tax Assistance sites and Tax Counseling for the Elderly sites. Taxpayers should watch their local newspapers to find these site locations or call the IRS at 1-800-829-1040.

## PROBLEM SOLVING

The IRS Taxpayer Advocate Service provides assistance to taxpayers whose problems are not resolved through normal IRS channels. There is a National Taxpayer Advocate, an advocate in each service center and at least one advocate in each state. Taxpayers with unresolved problems may reach the Taxpayer Advocate Service by calling toll-free 1-877-777-4778. Around-the-clock service is available except on holidays.

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### SOURCE:

#### INTERNAL REVENUE SERVICE

Media Relations Office

Washington, D.C.

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### Calling the IRS (per 1040 Instructions):

If you cannot answer your question by using one of the methods listed on page 7, **please call us for assistance at 1-800-829-1040**. You will not be charged for the call unless your phone company charges you for local calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Beginning December 31, 2001, through April 16, 2002, assistance will also be available on Saturday from 9:00 a.m. to 5:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific Time zone.

- **Employee Plans.** If you own a business and have questions about starting a pension or other employee plan, an existing plan, or filing Form 5500, call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500. Assistance is available Monday through Friday from 8:00 a.m. to 9:30 p.m. EST. If you have questions about an individual retirement arrangement (IRA), call 1-800-829-1040.
- **Exempt Organizations.** If you have questions about exempt organizations, including the types of tax-exempt organizations, or you want to verify an organization's charitable status, call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500. Assistance is available Monday through Friday from 8:00 a.m. to 9:30 p.m. EST.

- **Making the Call**

Call **1-800-829-1040** (for TTY/TDD help, call 1-800-829-4059). We have redesigned our menus to allow callers with pulse or rotary dial telephones to speak their responses when requested to do so. First, you will be provided a series of options that will request touch-tone responses. If a touch-tone response is not received, you will then hear a series of options and be asked to speak your selections. After your touch-tone or spoken response is received, the system will direct your call to the appropriate assistance.

- **You can do the following within the system.**

- \_ Order tax forms and publications.
- \_ Find out the status of your refund or what you owe.
- \_ **Determine if we have adjusted your account** or received payments you made.
- \_ Request a transcript of your account.
- \_ Find out where to send your tax return or payment.
- **Request more time to pay or set up a monthly installment agreement.**

## Visiting the IRS\*

The IRS Restructuring and Reform Act (RRA 98) required the IRS to restate its mission to place emphasis on serving the public and meeting taxpayer needs. In addition, the RRA 98 required the IRS to reorganize as part of its modernization efforts. On October 1, 2000, (15 months ago), the new IRS business units were in place service-wide. A major objective of this reorganization was to improve service to taxpayers needing assistance. During Fiscal Year 2000, the IRS provided service to over 9 million taxpayers who visited IRS offices nationwide. Before the standup of the W&I Division, TACs (then called Walk-in Sites) were organized and operated differently in each of 33 Districts, resulting in inconsistent assistance to taxpayers. Taxpayers visit TACs to obtain tax forms and publications, to seek answers to tax law and procedure questions, return preparation and electronic filing services. Currently, the IRS has over 400 TACs nationwide. The W&I Division has the primary responsibility for staffing these sites.

### 3. Does the IRS offer timely, quality service to taxpayers who request tax information?

Some IRS practices at TACs have caused confusion, embarrassment, and anger among the taxpayers visiting TACs. Taxpayers who are treated less than professionally will voice their dissatisfaction with their friends and neighbors. As a result, a few mistreated taxpayers can have a significant impact on the IRS' goal of world-class customer service. It is uncertain what taxpayers will ultimately do when the IRS denies them service. Taxpayers may or may not file a correct tax return, but certainly an unintended and inappropriate burden is shifted from the IRS to the taxpayer.

The IRS is creating a new position -- **Tax Resolution Representative (TRR)** -- which significantly raises the level of skill and accountability in meeting the expectations of taxpayers who visit TAC centers. In addition to providing more comprehensive and informed assistance, they envision this position minimizing the need for seasonal staffing support of compliance employees from other divisions.

\*SOURCE: LETTER REPORT: THE INTERNAL REVENUE SERVICE CONTINUES TO GIVE INCORRECT TAX LAW INFORMATION IN TAXPAYER ASSISTANCE CENTERS  
May 2001 - Reference Number: 2001-40-077 IGTA

#### **At the local IRS office, one could get one-on-one tax help from IRS personnel.**

Seven issues\* often accounted for half of the casework:

Audit reconsideration -- 13 percent

Offers In Compromise -- 10 percent

Installment Agreements -- 7 percent

Penalty issues -- 6 percent

Account notice inquiries -- 6 percent

Inability to pay -- 5 percent

Requests for technical or procedural explanations -- 7 percent

The remaining 46 percent are *miscellaneous issues*.

***\*All are Taxpayer Representation Issues***

## IRS Taxpayer Representation Issues\*

- IRS procedural advice
- Replies to IRS inquiries
- Non-Filer guidance
- Tax return preparation
- Tax return amendments
- **Penalty defense & recovery**
- Account adjustments
- Payment tracing
- Claims for refund
- Requests for abatements
- **Innocent spouse defense**
- **Exam representation**
- Reconstructions
- Audit reconsideration
- Appeal protests
- **Appeal conferences**
- Settlement proposals
- Requests for payment extensions
- **Installment Agreements**
- Collection information statements
- **Offers in compromise**
- Bankruptcy (taxes discharged)
- **No lien requests**
- Lien *withdrawal* requests
- *Release of lien* requests
- Lien subordination
- Lien discharge
- **Collection and Due Process Appeals**
- Requests for return of seized items
- Requests for return of sold items
- **Worker classification guidance**
- **Trust fund penalty defense**

\* *Significant Matters Bolded*

### 4. How do Taxpayer Representatives Stay Informed?

#### **IRS Announcements (117 issued in 2001)**

IRS Announcements are public pronouncements written by chief counsel attorneys that have only immediate or short-term value. They are published in the Internal Revenue Bulletin and are not included in the Cumulative Bulletin. For example, announcements can be used to summarize the law or regulations without making any substantive interpretation; to state what regulations will say when the regulations are certain to be published in the immediate future; or to notify taxpayers of the existence of an election or an approaching deadline for making an election.

#### **IRS Notices (78 issued in 2001)**

IRS Notices are public pronouncements containing guidance that involves substantive interpretations of the code or other provisions of the law. Notices may also be used for materials that would be appropriate for an announcement, but otherwise need to be preserved in the Cumulative Bulletin. Notices can be used to relate what regulations will say in situations when publication of the regulations may be delayed and taxpayers need immediate guidance.

#### **Revenue Procedures (55 issued in 2001)**

A revenue procedure is an official statement of a procedure that affects the rights or duties of taxpayers under the code, related statutes, tax treaties, or regulations. They are issued by the IRS National Office to provide information and guidance to taxpayers, IRS personnel, tax practitioners, and others. Unlike revenue rulings, which state the IRS's position on a substantive tax issue, revenue procedures provide return filing or other instructions concerning the agency's position. Taxpayers generally may rely on revenue procedures if their facts and circumstances are substantially the same as those in the revenue procedure.

## **Procedural Regulations (Note: No revisions since 1996)**

### **SUBCHAPTER H--Internal Revenue Practice**

PART 600--[Reserved]

PART 601--Statement of Procedural Rules

Authority: 5 U.S.C. 301 and 552, unless otherwise noted.

**Source: 32 FR 15990, Nov. 22, 1967**, unless otherwise noted. [38 FR 4955, Feb. 23, 1973 and 41 FR 20880, May 21, 1976, **as amended** at 45 FR 7251, Feb. 1, 1980; 49 FR 36498, Sept. 18, 1984; T.D. 8685, 61 FR 58004-58009, **Nov. 12, 1996.**]

### **Subpart A--General Procedural Rules**

Sec. 601.101 Introduction.

#### (a) General.

The Internal Revenue Service is a bureau of the Department of the Treasury under the immediate direction of the Commissioner of Internal Revenue. The Commissioner has general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue. The Internal Revenue Service is the agency by which these functions are performed. Within an internal revenue district the internal revenue laws are administered by a district director of internal revenue.... Generally, the procedural rules of the Service are based on the Internal Revenue Code of 1939 and the Internal Revenue Code of 1954, and the procedural rules in this part apply to the taxes imposed by both Codes except to the extent specifically stated or where the procedure under one Code is incompatible with the procedure under the other Code. Reference to sections of the Code are references to the Internal Revenue Code of 1954, unless otherwise expressly indicated.

#### (b) Scope.

This part sets forth the procedural rules of the Internal Revenue Service respecting all taxes administered by the Service, and **supersedes the previously published statement (26 CFR (1949 ed., Part 300-End) Parts 600 and 601)** with respect to such procedural rules. Subpart A provides a descriptive statement of the general course and method by which the Service's functions are channeled and determined, insofar as such functions relate generally to the assessment, collection, and enforcement of internal revenue taxes. Certain provisions special to particular taxes are separately described in Subpart D of this part. Conference and practice requirements of the Internal Revenue Service are contained in Subpart E of this part. Specific matters not generally involved in the assessment, collection, and enforcement functions are separately described in Subpart B of this part. A description of the rule making functions of the Department of the Treasury with respect to internal revenue tax matters is contained in Subpart F of this part. Subpart G of this part relates to matters of official record in the Internal Revenue Service and the extent to which records and documents are subject to publication or open to public inspection.

## **Internal Revenue Manual (Note: Last revisions to public version on Web Site 10-22-01)**

### **Part 1- Administration**

#### **Chapter 1- Organization and Staffing (Note: Significantly out of date - last revised 2-26-99)**

##### **Section 1- IRS Mission and Basic Organization**

###### **1.1.1.1 (02-26-1999)**

###### **IRS Mission and Basic Organization**

1. The IRS Mission: Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.
2. The basic structure of IRS consists of three tiers of organization:
  - The National Office: the Commissioner and top executives establish policy and plan and direct programs for all IRS functions nationwide.
  - **Regional offices:** regional commissioners and regional executives manage programs and major functions in their regions. They guide and evaluate the operations performed in the district offices.
  - **District directors** and district managers carry out the front-line tax administration operations -- customer service and compliance functions.

###### **1.1.1.2 (02-26-1999)**

###### **National Office**

###### **1.1.1.3 (02-26-1999)**

###### **Regional Offices (Obsolete)**

###### **1.1.1.4 (02-26-1999)**

###### **District Offices (Obsolete)**

###### **1.1.1.5 (02-26-1999)**

###### **Other IRS Field Offices (Obsolete)**

## **5. TAXPAYER ADVOCATE SERVICE COMMENTS (FY 2000 Annual Report)**

### **REPRESENTATION ISSUES**

Representation issues are always topics of hot debate during meetings with practitioner groups. Problems with the processing of Power of Attorney Forms and maintenance of the Centralized Authorization File continue to be raised at the national and local levels.

The newly implemented checkbox designation feature on individual and business returns is a major step in the right direction. Another improvement in this arena is the pending issuance of regulations related to oral authority. This will allow representatives to exchange return information without written consent. While progress is being made, IRS needs to diligently explore avenues that allow taxpayers to more easily exercise their right to representation.

### **THIRD PARTY REPRESENTATION ISSUES**

- o IRS employees need to be educated on what federally authorized tax practitioners can do for their clients and what information they can receive from IRS regarding their clients' tax accounts
- o IRS employees often bypass the representative without determining whether the individual has a valid Power of Attorney (POA) on file.
- o The process of recording the POA forms and disseminating information to POAs is cumbersome.
- o Practitioners do not mind dealing with IRS processes as long as they can get prompt and accurate resolution to their issues.
- o IRS' ability to verify POA signatures should be automated.

### **INTERNAL REVENUE SERVICE COMMENTS**

The practitioner community has had concerns about the processes that they must follow in order to conduct business on behalf of the taxpayers that they represent. They have made a number of proposals over the years dealing with limited powers of attorney. In reaction to the various proposals and internal concerns raised by employees, the Taxpayer Treatment and Service Improvement Executive Steering Committee chartered a Task Force to review all Third-Party Representation Issues. The Task Force completed its work and received Commissioner approval for a number of changes to allow practitioners and other individuals to discuss issues with the IRS.

## 6. What is the IRS Doing?

### **Taxpayer Education and Communication (TEC) -**

TEC is a customer-focused organization that routinely will solicit information from taxpayers and external stakeholders concerning the needs and characteristics of its customers. TEC will implement its programs based on that feedback mechanism and will continuously research and analyze taxpayer trends to ensure that products and services are tailored to meet the needs of SB/SE taxpayers. TEC also will partner with other government agencies, state and local entities to provide one-stop assistance.

### **Stakeholder Partnership Education and Communication (SPEC) -**

This office will provide assistance to W&I customers by building and maintaining partnerships with key stakeholder groups. This unit will also be responsible for developing educational materials for use in pre-filing, filing and post-filing customer interactions and developing products for use in marketing and working with local and national media to ensure that our customers are aware of tax law changes and IRS services.

### **Practitioner Priority Service**

Practitioner Priority Service is a new toll-free, accounts-related service, for all tax practitioners, nationwide. **It will be the practitioners' "first point" of contact for assistance regarding taxpayers' account-related issues.** This service will replace the former Practitioner Hotline.

The hours of service will be 7:30 a.m. until 5:30 p.m. local time (with the exception of Alaska and Hawaii, which will be Pacific Time), weekdays. It will operate out of five campus sites: Brookhaven, NY, Cincinnati, OH, Memphis, TN, Ogden, UT, and Philadelphia, PA. These calls will be routed to a designated campus site based on the practitioner's geographic location and each campus site will handle both individual and business inquiries. The same organizational team will handle inquiries for individual practitioners and any issues outside the scope of the employees' authority will be priority routed to other IRS functions.

The initial rollout of this new service will be January 2, 2002. It will be implemented in three phases at 45-day intervals. The dates for each phase of implementation are January 2, 2002, February 18, 2002, and April 1, 2002. The final site rollout communication lists the specific state information by campus site as to the discontinuation of the old number and activation of the new one for these three phases. The Communication Routing Map displays the alignment of Service Campuses by state.

On the start date of each phase, old Practitioner Hotline telephone and fax numbers will be discontinued and a message will provide callers with the new toll free number. At the same time, designated states/area codes will begin using the new toll free number. The final site rollout communication is a listing of the states with their new assignments.

Practitioner Priority Service provides a number of benefits to practitioners. This toll-free consolidates five campus sites that will improve the overall consistency and quality of service. It will also improve accessibility into the system and reduce wait times. All employees answering these calls will receive specialized training to handle practitioner issues.

### **VERBAL REQUEST OR CONSENTS FOR IRC 6103(c) PUBLISHED**

The new temporary regulations for Internal Revenue Code 6103(c) have been published. IRS employees may now accept a taxpayer's verbal request or consent to disclose return information to parties assisting the taxpayer in resolving a Federal tax matter. Taxpayers can verbally approve disclosures to someone accompanying them at an in-person meeting with the IRS, or participating in a telephone conversation between the taxpayer and the IRS. It is no longer necessary for the taxpayer to stay in the room or on the telephone after giving a verbal authorization to disclose return information. The designee does not have to be present or on the telephone when the taxpayer gives consent. A proper power of attorney must be secured and forwarded to the Centralized Authorization File Unit in the IRS Campus (formally Service Center) to allow for continued representation.

## **The National Council for Taxpayer Advocacy**

The *National Council for Taxpayer Advocacy* is a private, informal consortium of federally authorized tax practitioners dedicated to the enhancement of taxpayer rights. The Council exists to foster excellence in professional performance for the public good by providing a forum to identify, discuss, and make recommendations regarding the causes of recurring taxpayer problems in their relationships with the Internal Revenue Service.

The *National Council for Taxpayer Advocacy* ("NCTA") is a professional association of federally authorized tax practitioners who are particularly active in the field of taxpayer representation. The Council was founded in 1996 and currently has members nationwide who are in private practice. Members are chosen by their peers in recognition of their outstanding reputation, established expertise in taxpayer representation and demonstrated commitment to the improvement of taxpayer advocacy. The Council promotes the study of taxpayer rights and seeks methods for improving the operation and administration of our national taxpayer advocate service. The members meet annually as a national conference.

The *National Council for Taxpayer Advocacy* works to ensure that the Internal Revenue Service is responsive to taxpayers' needs by monitoring the quality and delivery of service and providing independent practitioner feedback and input regarding the performance of the IRS in serving customers and handling complaints. The Council attempts to serve as an unofficial advisory body to the IRS National Taxpayer Advocate in an effort to help the Taxpayer Advocate Service improve responsiveness by identifying problems directly affecting taxpayers and making recommendations for improvement of IRS systems and procedures.

### **Director - National Council for Taxpayer Advocacy**

Bryan E. Gates, EA, a federally authorized tax practitioner, is the National Council for Taxpayer Advocacy Director. Mr. Gates communicates with Council members and Operating Division Taxpayer Advocates to develop discussion issues for each annual conference. Mr. Gates is also a member of the National Association of Accountants currently serving in its Federal Taxation Section. Mr. Gates is also a member of the National Association of Enrolled Agents, a former member of its Board of Directors, and former Director of Professional Education for the National Association of Enrolled Agents.