



Outside Referrals for Tax Issues

+ Texas Rio Grande Legal Aid (TRLA)

- **Help with IRS audits or exams**
 - If a taxpayer gets a letter about this, refer them to TRLA!
- Representing people in tax court (deficiency notices, etc.)
- **Stopping tax liens and levies**
 - If a taxpayer gets a letter about this, refer them to TRLA!
- **Settling tax debts (including Offers in Compromise)**
 - If a taxpayer cannot afford to fully pay their tax debt, refer them to TRLA!
- **Employee/Independent Contractor disputes**
 - Refer to the “20 Questions about Misclassified Employees” document for guidance
 - If the taxpayer decides to file as an employee (versus independent contractor), refer the taxpayer to TRLA!
- **Cancellation of debt issues**
 - If information on a taxpayer’s 1099-C is incorrect, refer them to TRLA! The taxpayer may qualify to exclude all or some of the discharged debt.
- Innocent Spouse relief
- Appealing Earned Income Tax Credit (EITC) denial
- Injured spouse claims
- Answer tax questions

To be eligible for TRLA, at least someone in the tax household who is benefiting/applying for a federal tax benefit must be lawfully present. When in doubt, refer the taxpayer.

How to contact: **Call 210-212-3747 and leave a voicemail.** You will receive a call back.

+ Taxpayer Advocate Service (TAS)

If you are having tax problems and have not been able to resolve them with the IRS, TAS may be able to help you. TAS services are free.

TAS cases fall into four general categories:

1. Where a taxpayer is **experiencing some financial difficulty**, emergency, or hardship, and the IRS needs to move much faster than it usually does. If the IRS doesn't act quickly (for example, to remove a levy or release a lien), the taxpayer will experience even more financial harm.
2. Where many different IRS units and steps are involved, and **the case needs a "coordinator" or "traffic cop" to make sure everyone does their part.** TAS plays that role.
3. Where the taxpayer **has tried to resolve a problem through normal IRS channels but those channels have broken down.**
4. Where **the taxpayer is presenting unique facts or issues, and the IRS is applying a "one size fits all" approach**, isn't listening to the taxpayer, or doesn't recognize that it needs new guidance for those circumstances.

How to contact: **Call 877-777-4778 to speak with an intake advocate.**

Taxpayers can alternatively fill out Form 911 Request for Taxpayer Advocate Service Assistance and

- Fax it to 855-204-5023 OR
- Mail it to IRS Taxpayer Advocate Service
P.O. BOX 149223
Austin, TX 78714-9223

If you do not hear back from TAS in one week, call 877-777-4778 to follow up.

Form 911 (May 2019)		Department of the Treasury - Internal Revenue Service Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)		OMB Number 1545-1504
Section I – Taxpayer Information (See Pages 3 and 4 for Form 911 Filing Requirements and Instructions for Completing this Form.)				
1a. Your name as shown on tax return		1b. Taxpayer Identifying Number (SSN, ITIN, EIN)		
2a. Spouse's name as shown on tax return (if applicable)		2b. Spouse's Taxpayer Identifying Number (SSN, ITIN)		
3a. Your 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. Tax form number (1040, 941, 720, etc.)		7. Tax year(s) or period(s)		
8. Person to contact if Section II is not being used Taxpayer's name		9a. Daytime phone number		9b. <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.
10. Best time to call		<input type="checkbox"/> Check if Cell Phone		
11. Preferred language (if applicable) If other than English <input type="checkbox"/> TTY/TDD Line <input type="checkbox"/> Interpreter needed - Specify language other than English (including sign language) _____ <input type="checkbox"/> Other (please specify) _____				
12a. Please 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)				
<p>What is the issue? What difficulties is the taxpayer facing? Explain timeline with dates of IRS communication and any steps taken or not taken</p>				
12b. Please describe the relief/assistance you are requesting (If more space is needed, attach additional sheets.)				
<p>What relief/assistance are you requesting? What steps should TAS take? Include any relevant documentation that would assist TAS in resolving the issue.</p>				
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 this is a joint assistance request, both spouses must sign and date.			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		<input type="checkbox"/> Check if Cell Phone
		5. Fax number		

LEAVE REST OF FORM BLANK.