



# Application for Taxpayer Assistance Order (ATAO)

Form **911**  
(Rev. 3-2000)

## Section I. Taxpayer Information

|  |   |                       |
|--|---|-----------------------|
| 1. Name(s) as shown on tax return                              | 4. Your Social Security Number                    | 6. Tax Form(s)        |
| 2. Current mailing address (Number, Street & Apartment Number) | 5. Social Security No. of Spouse                  | 7. Tax Period(s)      |
|  | 8. Employer Identification Number (if applicable) |                       |
| 3. City, Town or Post Office, State and ZIP Code               | 9. E-Mail address                                 |                       |
|  | 10. Fax number                                    |                       |
| 11. Person to contact  | 12. Daytime telephone number                      | 13. Best time to call |

14. Please describe the problem and the significant hardship it is creating. *(If more space is needed, attach additional sheets.)*

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15. Please describe the relief you are requesting. *(If more space is needed, attach additional sheets.)*

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I understand that Taxpayer Advocate 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.

|  |          |                         |          |
|--|----------|-------------------------|----------|
| 16. Signature of taxpayer or corporate officer | 17. Date | 18. Signature of spouse | 19. Date |
|--|----------|-------------------------|----------|

## Section II. Representative Information (if applicable)

|                                      |  |
|--------------------------------------|--|
| 1. Name of Authorized Representative | 3. Centralized Authorization File Number (CAF) |
| 2. Mailing Address                   | 4. Daytime telephone number                    |
|                                      | 5. Fax number                                  |
| 6. Signature of Representative       | 7. Date  |

**Section III.****(For Internal Revenue Service only)**

|   |                              |                                      |                      |  |  |
|---|------------------------------|--------------------------------------|----------------------|--|--|
| Taxpayer Name   |                              | Taxpayer Identification Number (TIN) |                      |  |  |
| 1. Name of Initiating Employee  | 2. Employee Telephone Number | 3. Operating Division or Function    | 4. Office            |  |  |
| 5. How Identified & Received (Check the appropriate box)  |                              |                                      | 6. IRS Received Date |  |  |
| <p><b>IRS Function Identified Issue as Meeting TAS Criteria</b></p> <input type="checkbox"/> (r) Functional referral (Functional area identified TP/Rep issue as meeting TAS criteria)<br><input type="checkbox"/> (x) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling  |                              |                                      |                      |  |  |
| <p><b>Taxpayer or Representative Requested TAS Assistance</b></p> <input type="checkbox"/> (c) Taxpayer or representative filed Form 911 or sent other correspondence to TAS<br><input type="checkbox"/> (n) Taxpayer or representative called into a National Taxpayer Advocate (NTA) Toll-Free site<br><input type="checkbox"/> (p) Taxpayer or representative called TAS (other than NTA Toll-Free)<br><input type="checkbox"/> (s) Functional referral (Taxpayer or representative specifically requested TAS assistance)<br><input type="checkbox"/> (w) Taxpayer or representative sought TAS assistance in a TAS walk-in area<br><input type="checkbox"/> (y) Congressional corresp/inquiry addressed to TAS or any Congressional specifically requesting TAS assistance   |                              |                                      |                      |  |  |
| 7. TAS Criteria (Check the appropriate box)   |                              |                                      |                      |  |  |
| <input type="checkbox"/> (1) Taxpayer is suffering or about to suffer a significant hardship<br><input type="checkbox"/> (2) Taxpayer is facing an immediate threat of adverse action<br><input type="checkbox"/> (3) Taxpayer will incur significant costs, including fees for professional representation, if relief is not granted<br><input type="checkbox"/> (4) Taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted<br><input type="checkbox"/> (5) Taxpayer experienced an IRS delay of more than 30 calendar days in resolving an account-related problem or inquiry<br><input type="checkbox"/> (6) Taxpayer did not receive a response or resolution to their problem by the date promised<br><input type="checkbox"/> (7) A system or procedure has either failed to operate as intended or failed to resolve a taxpayer problem or dispute with the IRS<br><input type="checkbox"/> (8) Congressional Duplicate of any criteria or non-criteria case already in TAS or on TAMIS<br><input type="checkbox"/> (9) Any issue/problem not meeting the above TAS criteria but kept in TAS for handling and resolution |                              |                                      |                      |  |  |
| 8. Initiating Employee: What actions did you take to help resolve the problem?  |                              |                                      |                      |  |  |
| 9. Initiating Employee: State reason(s) why relief was not provided.  |                              |                                      |                      |  |  |

**Section III Instructions (For Internal Revenue Service only)**

1. Enter your name.
2. Enter your telephone number.
3. Enter your function (i.e.; ACS, Collection, Examination, Customer Service, etc.). If you are now part of one of the new Business Operating Divisions (Wage & Investment Income, Small Business/Self-Employed, Large/Mid-Size Business, Tax-Exempt/Govt Entity), enter the name of the division.
4. Enter the number/Organization Code for your office. (e.g.; 18 for AUSC, 95 for Los Angeles).
5. Check the appropriate box that best reflects how the taxpayer informed us of the problem. For example, did TP call or write an IRS function or TAS? Did TP specifically request TAS assistance/handling or did the function identify the issue as meeting TAS criteria?
6. The IRS Received Date is the date TP/Rep first informed the IRS of the problem. Enter the date the TP/Rep first called, walked in or wrote the IRS to seek assistance with getting the problem resolved.
7. Check the box that best describes the reason/justification for Taxpayer Advocate Service (TAS) assistance and handling.
8. Indicate the actions you took to help resolve taxpayer's problem.
9. State the reason(s) that prevented you from resolving taxpayer's problem and from providing relief. For example, levy proceeds cannot be returned since they were already applied to a valid liability; an overpayment cannot be refunded since the refund statute expired; or current law precludes a specific interest abatement.

**Section IV.****(For Taxpayer Advocate Service only)**

|  |                       |                             |   |                       |                   |
|--|-----------------------|-----------------------------|---|-----------------------|-------------------|
| 1. TAMIS CF#   | 2. BOD/Client         | 3. How Recd Code            | 4. Criteria Code  | 5. IRS Recd Date      | 6. TAS Recd Date  |
| 7. Reopen Ind  | 8. Func/Unit Assigned | 9. Employee Assigned        | 10. Major Issue Code  | 11. ATAO Code/Subcode | 12. PSD Code      |
| 13. Special Case Code  | 14. Complexity Code   | 15. Outreach                | 16. Local Use Code<br><input type="checkbox"/> TP _____<br><input type="checkbox"/> Case ____ | 17. Relief Date       | 18. TAS Clsd Date |
| 19. Cust Satisfact Cde   | 20. Root Cause Code   |                             |   |                       |                   |
| Hardship<br><input type="checkbox"/> Yes <input type="checkbox"/> No |                       | Taxpayer Advocate Signature |   |                       | Date              |

# Instructions

**When to use this form:** Use this form to request relief if any of the following apply to you:

1. You are suffering or about to suffer a significant hardship;
2. You are facing an immediate threat of adverse action;
3. You will incur significant costs, including fees for professional representation, if relief is not granted;
4. You will suffer irreparable injury or long-term adverse impact if relief is not granted;
5. You experienced an IRS delay of more than 30 calendar days in resolving an account-related problem or inquiry;
6. You did not receive a response or resolution to your problem by the date promised;
7. A system or procedure has either failed to operate as intended or failed to resolve your problem or dispute with the IRS.

If an IRS office will not grant the relief requested or will not grant the relief in time to avoid the significant hardship, you may submit this form. No enforcement action will be taken while we are reviewing your application.

**Where to Submit This Form:** Submit this application to the Taxpayer Advocate office located in the state or city where you reside. For the address of the Taxpayer Advocate in your state or city or for additional information call the National Taxpayer Advocate Toll-Free Number 1-877-777-4778.

**Third Party Contact:** You should understand that in order to respond to this request you are also authorizing the Taxpayer Advocate Service to contact third parties when necessary and that you will not receive further notice regarding contacted parties. See IRC 7602(c).

**Overseas Taxpayers:** Taxpayers residing overseas can submit this application by mail to the Taxpayer Advocate, Internal Revenue Service, PO Box 193479, San Juan, Puerto Rico 00919 or in person at 2 Ponce de Leon Avenue, Mercantil Plaza Building, Room GF05A, Hato Rey PR 00918. The application can also be faxed to (787) 759-4535.

**Caution:** Incomplete applications or applications submitted to an Advocate office outside of your geographical location may result in delays. If you do not hear from us within one week of submitting Form 911, please contact the Taxpayer Advocate office where you originally submitted your application.

## Section I Instructions--Taxpayer Information

1. Enter your name(s) as shown on the tax return that relates to this application for relief.
2. Enter your current mailing address, including street number and name and apartment number.
3. Enter your city, town or post office, state and ZIP code.
4. Enter your Social Security Number.
5. Enter the Social Security Number of your spouse if this application relates to a jointly filed return.
6. Enter the number of the Federal tax return or form that relates to this application. For example, an individual taxpayer with an income tax issue would enter Form 1040.
7. Enter the quarterly, annual or other tax period that relates to this application. 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.
8. Enter your Employer Identification Number if this relief request involves a business or non-individual entity (e.g.; a partnership, corporation, trust, self-employed individual with employees).
9. Enter your E-mail address.
10. Enter your fax number including the area code.
11. Enter the name of the individual we should contact. For partnerships, corporations, trusts, etc., enter the name of the individual authorized to act on the entity's behalf.
12. Enter your daytime telephone number including the area code.
13. Indicate the best time to call you. Please specify a.m. or p.m. hours.
14. Describe the problem and the significant hardship it is creating for you. Specify the actions that the IRS has taken (or not taken) to cause the problem and ensuing hardship. **If the problem involves an IRS delay of more than 30 days in resolving your issue, indicate the date you first contacted the IRS for assistance in resolving your problem.**
15. Describe the relief you are seeking. Specify the actions that you want taken and that you believe necessary to relieve the significant hardship. Furnish if applicable any relevant proof and corroboration as to why relief is warranted or why you cannot or should not meet current IRS demands to satisfy your tax obligations.
- 16.&18. If this application is a joint relief request relating to a joint tax liability, both spouses should sign in the appropriate blocks. If only one spouse is requesting relief relating to a joint tax liability, only the requesting spouse has to sign the application. If this application is being submitted for another individual, only a person authorized and empowered to act on that individual's behalf should sign the application.  
**NOTE:** The signing of this application allows the IRS by law to suspend, for the period of time it takes the Advocate to review and decide upon your request, any applicable statutory periods of limitation relating to the assessment or collection of taxes..
- 17.&19. Enter the date the application was signed.

## Section II Instructions--Representative Information

**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 3 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.

**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 the Internal Revenue Service, Attention: Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.