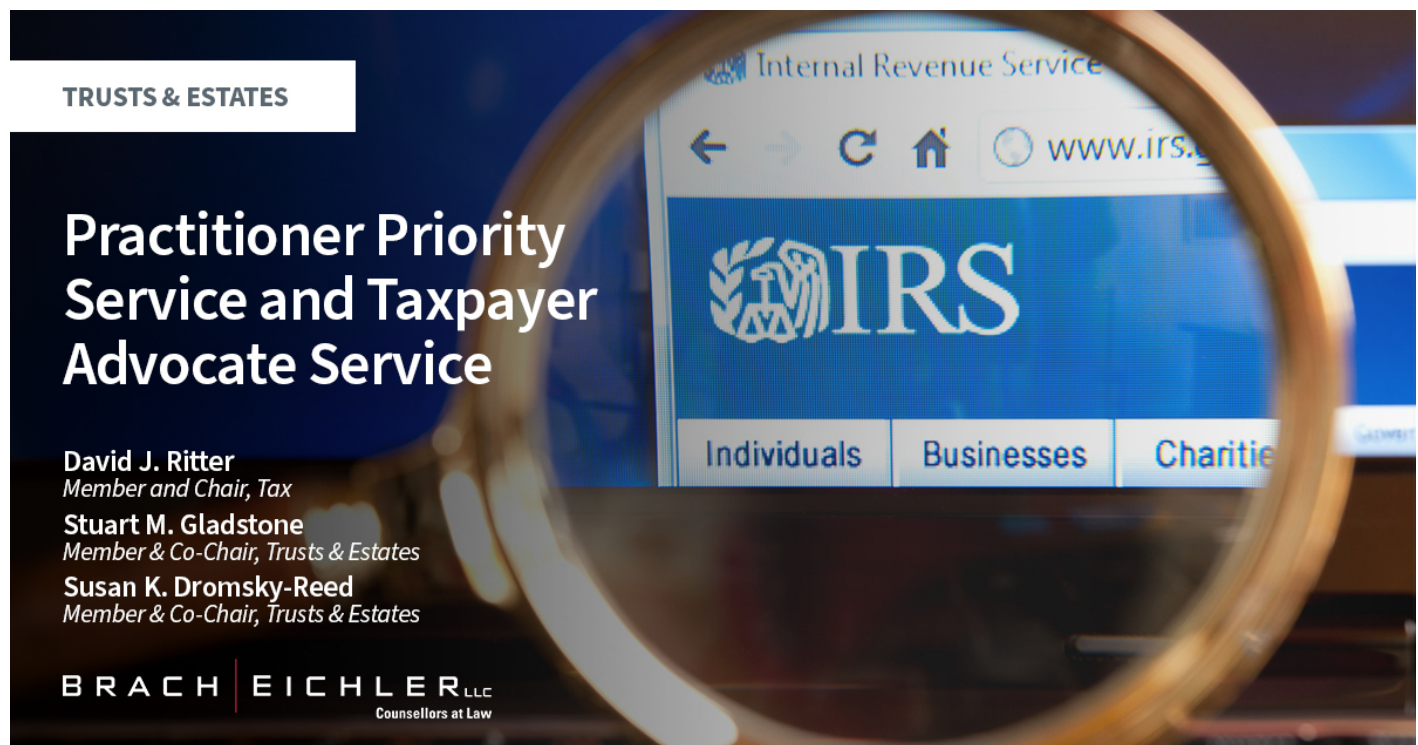


## Practitioner Priority Service and Taxpayer Advocate Service



October 26, 2022

An integral part of a successful tax practice is the ability to reach the IRS, especially with problem matters. There are at least two avenues available. The first is the Practitioner Priority Service and the other is the Taxpayer Advocate Service.

Recently, it has been difficult to reach the IRS by phone on the Practitioner Priority Service (PPS). The number for domestic accounts is 866-255-0654. The number for international accounts is 267-941-1000. Practitioners have encountered the following message “We are sorry, but due to the extremely high call volume in the topic you request, we are unable to handle your call.” The problem has been occasioned by a high volume of calls and by services using robocalls to provide subscribers with easier or better access to the site. The IRS has announced that it is aware of the robocall problem and is making efforts to screen out robocalls. Hopefully, the problem will be solved soon, and practitioners will be able to use PPS again. If you are fortunate enough to get through you will need a signed Form 2848 and will be required to fax it to the agent. You will also be asked several personal questions designed to establish your identity.

Even if taxpayers can reach the PPS, practitioners are often advised to follow up with the Taxpayer Advocate Service (TAS) on occasions when PPS is unable to solve the problem. TAS is invoked by the filing of Form 911. This is a one-page form that sets forth basic information and requires an explanation of the problem, the difficulties it is creating, and the relief or assistance you are requesting. The form is signed by the taxpayer and his/her representative. The decision to accept the case is discretionary but one would expect the TAS to be more receptive due to the problem with the PPS. Representatives are advised to review the checklist of hardships on the second-page, question 7.

TAS tries to reach the representative within 5 days of receipt. To date, our office has received calls within 5 days. It has taken anywhere from 60 to 90 days to resolve the problem. Please note, however, that there is no set timeline.

The completed Form 911 can be mailed or faxed to the IRS. The mailing address is Taxpayer Advocate Service Office, 955 S. Springfield Avenue, 3rd Floor, Springfield, NJ 07081. The phone number is 973-921-4043. The fax number is 855-818-5695.

*For more information or assistance, please contact:*

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