

During this webinar:

Keep the chat window open throughout the entire webinar. We will be taking questions through the chat window, and we would like to answer all of your questions. You can use it at any time to send questions to the speakers (please send to “Everyone” or “All Panelists”).

To find your chat window if it doesn't pop up automatically, drag your cursor to the bottom of the WebEx window. There are several icons including one that looks like this (below) for the chat. When the icon is blue, your chat window should appear within the WebEx.

All participants will be muted to ensure the best sound quality. Please use the chat to ask your questions at any time. We will address them during the presentations as appropriate, or during the designated times for Q&A.

What is TAS? What is LITC?

How to get help with IRS problems



YOUR VOICE AT THE IRS



Speakers

- Mandi Matlock, Local Taxpayer Advocate, *TAS*, Austin, TX
- Gina Ahn, Managing Attorney, *KYCC LITC*, Los Angeles, CA

Moderator

- Dawnnesha Smith, Chief CBAR, *L.A. County Consumer & Business Affairs*



Agenda

- **TAS: Taxpayer Advocate Service**
 - Who are we?
 - What do we do?
 - Source of reliable information?
 - Can TAS help me?
- **KYCC LITC: Low Income Taxpayer Clinic**
 - Who are we?
 - What do we do?
 - Multi-lingual IRS resources
 - Can you help me?
- **Q & A**



Taxpayer Advocate Service

Your Voice at the IRS



YOUR VOICE AT THE IRS



<https://www.taxpayeradvocate.irs.gov/>



YOUR VOICE AT THE IRS



Who We Are

- An independent organization within the IRS
- Provide free service to all eligible taxpayers, including individual taxpayers, businesses, non-profits, and more.
- There are no income limits for eligibility.
- <https://youtu.be/Hw0HWmZyn14>



YOUR VOICE AT THE IRS



TAS Offices

- Office of the National Taxpayer Advocate
 - Washington, D.C.
- Local TAS offices nationwide
 - One or more in every state
 - One in the District of Columbia
 - One in Puerto Rico



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ADVOCATE
SERVICE

YOUR VOICE AT THE IRS



Laguna Niguel

24000 Avila Road
Room 3361
Laguna Niguel, CA 92677


 (949) 389-4804

 (855) 819-5026

Los Angeles

300 N. Los Angeles St.
Room 5109, Stop 6710
Los Angeles, CA 90012

 (213) 576-3140

 (855) 820-5133

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What We Do

- Assist taxpayers to resolve tax problems with IRS
- Identify areas where taxpayers have problems dealing with IRS
- To the extent possible, propose changes in the administrative practices of the IRS to mitigate problems
- Identify potential legislative changes to mitigate such problems

IRC 7803(c)(2)(A)



YOUR VOICE AT THE IRS



TAXPAYER BILL OF RIGHTS

A FRAMEWORK FOR EFFECTIVE TAX ADMINISTRATION

The Right to **Be Informed**

The Right to **Quality Service**

The Right to **Pay No More than the Correct
Amount of Tax**

The Right to **Challenge the IRS's Position
and Be Heard**

The Right to **Appeal an IRS Decision in an
Independent Forum**

The Right to **Finality**

The Right to **Privacy**

The Right to **Confidentiality**

The Right to **Retain Representation**

The Right to **A Fair and Just Tax System**

Learn more at www.irs.gov/taxpayerrights

Document 13191 (07-2014) Catalog Number 66851J
Department of the Treasury Internal Revenue Service www.irs.gov



Your Rights



YOUR VOICE AT THE IRS



More About What We Do

Protect taxpayers' rights by striving to ensure taxpayers are treated fairly and understand their rights under the Taxpayer Bill of Rights

Help taxpayers where a system failed to operate as intended or efforts failed to resolve the problem within the IRS

If you qualify for help, we assign an advocate who stays with you at every turn and does everything possible to assist you.

TAS is your voice at the IRS!



YOUR VOICE AT THE IRS



How We've Helped Others

To see how TAS has helped others, read about our success stories at:

<https://www.taxpayeradvocate.irs.gov/news-category/success-stories/>




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TAS Options for Self-Help

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YOUR VOICE AT THE IRS

Search  [Taxpayer Bill of Rights](#)

Get Help  Resources for Taxpayers  Tax News & Information  Our Reports to Congress  Contact Us 

[VIEW ALL HELP](#) 

Did you get a notice from the IRS and want quick answers?
[Look-up your notice](#)

Get Help with a certain topic

Paying Taxes	Issues & errors
General	Filing returns
Interacting with the IRS	Small business
Refunds	Credits
International	

Expecting a refund?
[See what steps you can take to locate it](#)

Have a balance due?
[I Need Help Resolving My Balance Due](#)

Coronavirus (COVID-19) updates for individuals
[Coronavirus \(COVID-19\) Tax Relief](#)
[Coronavirus \(COVID-19\) Alivio Tributario](#)

Coronavirus (COVID-19) updates for businesses
[COVID-19 Business Tax Relief Tool](#)



YOUR VOICE AT THE IRS



Taxpayer Roadmap

TAXPAYER ADVOCATE SERVICE
YOUR VOICE AT THE IRS

Search Taxpayer Bill of Rights

Get Help | Resources for Taxpayers | Tax News & Information | Our Reports to Congress | Contact Us

Did you get a notice from the IRS?
Enter your notice number below to get started

Enter IRS notice number

Locate the notice ID number on your IRS letter | Enter the notice ID number in the field provided | Click search to pinpoint your letter's location

View by map section

Appeals | Collection | Exam | Litigation | Tax Return Preparation | Tax Return Processing

The flowchart is divided into several key stations:

- IRS CATEGORIES TAXPAYER'S CASE:** Includes steps like 'Case Not Assigned (Overlooked)', 'Case Waiting for Assignment (Overlooked)', 'Automated Collection System', 'Refund from Another Year Applied for Debt', 'Notice of Federal Tax Lien Filed (in Public Records)', and 'Letter 1058 or Letter 3172'.
- COLLECTION ALTERNATIVES STATION:** Includes 'Government Files Suit on Debt', 'Debt Enforcement', 'Foreclosure of Taxpayer's Property', 'Reduce Assessment by Judgment', and 'Action to Enforce Levy'.
- EXAM ALTERNATIVE:** Includes 'TAXPAYER DISAGREES WITH', 'Tax Is Paid', 'Claim for Refund', 'Tax Is Not Paid', and 'Insistent Spouse Claim'.
- LITIGATION:** Includes 'LITIGATION', 'FILED B', and '90-Day Notice of Deficiency'.

Key decision points and actions include: 'IRS Offers for IRS Debts', 'Balance Due to IRS by Taxpayer', 'Does Taxpayer Pay Balance Due?', 'Taxpayer Disagrees With Assessed Amount', 'Notice of Tax Due and Demand for Payment', 'Taxpayer Requests: Collection Due Process (CDP) Hearing (Within 90 Days)', 'Equivalent Hearing (Within 1 Year) or Collection Appeals Program (CAP)', 'Taxpayer Requests Refund', and 'Taxpayer Requests Refund'.

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When to Come to Us For Tax Account Help

In General, come to us when:

- Experiencing a financial/economic hardship or an immediate threat of adverse action
- You are not able to resolve the issue through normal IRS channels
- You've tried to contact the IRS, but no one has responded or the IRS hasn't responded by the date promised

Learn more about eligibility at:

<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>



YOUR VOICE AT THE IRS



TAS Poll: True or False?

I timely filed my 2020 tax return and reported \$1,000 in unemployment compensation. After I filed, the law changed and I shouldn't have to pay tax on my unemployment. TAS can help me fix that, right?



YOUR VOICE AT THE IRS



Try Our New Tool

Get Help ▾

Resources for Taxpayers ▾

Tax News & Information ▾

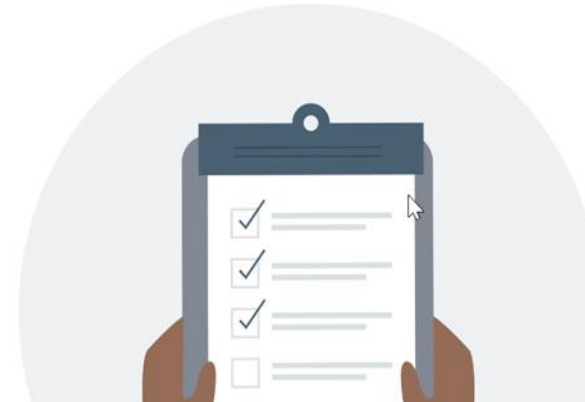
Our Reports to Congress ▾

Contact Us ▾

Can TAS help me with my tax issue?

If you are having tax problems and have not been able to resolve them with the IRS, the Taxpayer Advocate Service (TAS) may be able to help you. Please answer just a few brief questions to determine if TAS can help you with your tax issue. Generally, we help taxpayers whose tax issues fall into one of these main categories. Select the topic below to learn more:

- [Financial Hardship](#)
- [IRS System Issue](#)
- [Fair & Equitable Treatment](#)
- [Public Policy](#)



<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>

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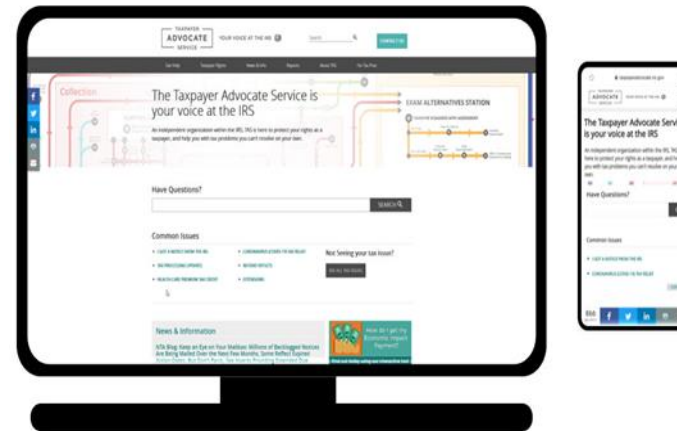
Contacting TAS For Case Help

- Use the 'Can TAS help me with my tax issue?' tool:

<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>

If the answer is yes:

- Fax or phone your Local Taxpayer Advocate listed in Publication 1546, *Your Voice at the IRS* or at <https://www.taxpayeradvocate.irs.gov/contact-us/>
- Call the NTA Case Intake Line: **1-877-777-4778**
- Download Form 911, *Request for Taxpayer Advocate Service Assistance* <https://www.irs.gov/pub/irs-pdf/f911.pdf>



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YOUR VOICE AT THE IRS



Working with TAS – What to Expect

- TAS will advocate with you on your client's behalf = Your Voice at the IRS.
- Case assigned to one Advocate for the duration of the case.
- Contact, is generally made, within seven days (or less) from the date you contacted us or the date your inquiry was referred to us.
- Receive estimated expected completion date and next contact dates.
- You will also be provided with a clear, complete, and correct explanation of what was done to resolve the problem when we are done.



YOUR VOICE AT THE IRS



What Else Does TAS Do?

- We also address large-scale, systemic issues that affect many taxpayers.
- We raise these concerns to senior leaders at the IRS.
- Know of a tax problem that affects more than one taxpayer?

Use our Systemic Advocacy Management System at:

<https://www.irs.gov/advocate/systemic-advocacy-management-system-sams>



YOUR VOICE AT THE IRS



Other TAS Programs

Low Income Taxpayer Clinics (LITCs)

- Low Income Taxpayer Clinics (LITCs) can represent before the IRS or in court individuals whose income is below a certain level and who need to resolve tax problems with the IRS.
- LITCs can also provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language.
- Services provided by an LITC must be for free or a small fee.
- Find the nearest LITC at: <https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>



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Other TAS Programs



Taxpayer Advocacy Panel (TAP)

- Federal Advisory Committee of citizen volunteers
- Suggests ways to improve the IRS
- Contact TAP at 1-888-912-1227 or <https://www.improveirs.org/>



YOUR VOICE AT THE IRS



Want to Know Even More?

- Visit TAS's website at:
<https://www.taxpayeradvocate.irs.gov/>
- NTA Blog: <https://www.taxpayeradvocate.irs.gov/taxnews-information/blogs-nta/>
- Follow TAS on Social Media:
 - Twitter – @YourVoiceatIRS
 - Facebook – @YourVoiceatIRS
 - LinkedIn – Taxpayer Advocate Service
 - YouTube – Taxpayer Advocate Service on YouTube



YOUR VOICE AT THE IRS



IRS Operational Information

The best IRS webpages that will help you keep abreast of IRS operational updates, changes and activities are:

- IRS Operations During COVID-19: Mission-critical functions continue: <https://www.irs.gov/newsroom/irs-operations-during-covid-19-mission-critical-functions-continue>
- IRS Coronavirus related information <https://www.irs.gov/coronavirus-tax-relief-and-economic-impact-payments>



YOUR VOICE AT THE IRS



TAS Operational Information and COVID-19 Tax Updates

- The best way to stay updated on TAS operational information is to check this webpage:

<https://www.taxpayeradvocate.irs.gov/covid-19-home/coronavirus-covid-19-tax-relief/>

- This page also has Coronavirus (COVID-19) tax law updates and some special tools too.



YOUR VOICE AT THE IRS



?

? Questions ?

?

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Who is KYCC?



KOREATOWN YOUTH+
COMMUNITY CENTER

OUR HISTORY



KYCC began in 1975, when the [Asian American Drug Abuse Program](#) established an outreach project called the [Korean Youth Center \(KYC\)](#) to address the growing numbers of Korean American teens in Koreatown who were at risk of substance abuse or joining ethnic street gangs.



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OUR HISTORY



The 1992 LA Riots marked a turning point for KYCC and sparked a great deal of reflection and growth for KYCC.



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Community Economic Development Unit



CED has many programs

- Affordable Housing
- Financial Coaching
- Utility Bill assistance
- **VITA** (CA and IRS tax filing)
- **LITC** (IRS problems)



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Resources – not the “1 800” number



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7.8M calls (2018) 85.1M calls (2021)

Form 1040 Line

	2018	2019	2020	2021	% Change Between 2018 and 2021
Calls Received	7,894,684	7,316,757	12,089,419	85,121,466	978%
Calls Answered by Customer Service Representatives (CSRs)	2,434,719	1,903,012	2,246,263	2,527,682	4%
% of Calls Answered by CSRs	31%	26%	19%	3%	-90%
"CSR Level of Service"	79%	67%	54%	6%	-92%
Time on Hold (in minutes)	4	9	14	20	469%

Source: NTA blog 6/29/2021

taxpayeradvocate.irs.gov/news/nta-blog-2021-filing-season-bumps-in-the-road-part-iii/



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IRSvideomultilingua ✓

11.5K subscribers

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Evite correos electrónicos de phishing

2,953 views • 1 year ago

Descubra cómo puede protegerse de los correos electrónicos no solicitados (de phishing). Para obtener más información, visite <https://www.irs.gov/taxessecuritytoge...> #irs

Youtube channel: Multi-lingual

<https://www.youtube.com/user/IRSvideomultilingua>

www.irsvideos.gov/Individual

irsvideos.gov/Individual



Individuals

Businesses

Tax Professionals

Governments

Charities & Non-Profits

Multilingual

Taxpayer First Act

Disaster Information

Education

Filing and Paying Taxes

IRS Liens

Post-Filing Issues

Resources

Retirement Plans

Tax Scams and Fraud

Information for Individuals

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all presentations in a specific category



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www.irsvideos.gov/**Business**

irsvideos.gov/Business

IRS Video PORTAL

Individuals **Businesses** Tax Professionals

Taxpayer First Act
Affordable Care Act
Bank Secrecy Act
Business Expenses
Business Income
Changing Your Business
Disaster Information
Employers
Filing and Paying Taxes
IRS Audits
IRS Liens
Post-Filing Issues
Resources
Retirement Plans
Scams and Fraud
Starting a Business
Small Business Tax Workshop

Information for **Businesses**

Use the buttons on the left to view all presentations in a specific category.

[All Presentations](#)

Is **UBER** a business?



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What counts as income? Or expense?

The screenshot shows the IRS Video Portal interface. At the top left is the IRS logo and 'Video PORTAL'. A search bar with 'Help' and 'Search' is at the top right. Below the header are navigation tabs: 'Individuals', 'Businesses', 'Tax Professionals', 'Governments', 'Charities & Non-Profits', and 'Multilingual'. A left sidebar lists various topics, with 'Small Business Tax Workshop' highlighted. The main content area features a video player for the 'Small Business Tax Workshop' with a large play button and the text 'SMALL BUSINESS TAX WORKSHOP'. Below the video player are social media icons for thumbs up/down, share, and bookmark. To the right of the video player is a list of 8 lessons, each preceded by a yellow exclamation mark icon.

IRS Video PORTAL

Help Search

Individuals Businesses Tax Professionals Governments Charities & Non-Profits Multilingual

Taxpayer First Act
Affordable Care Act
Bank Secrecy Act
Business Expenses
Business Income
Changing Your Business
Disaster Information
Employers
Filing and Paying Taxes
Forms
IRS Audits
IRS Liens
Post-Filing Issues
Resources
Retirement Plans
Scams and Fraud
Starting a Business
Small Business Tax Workshop

Small Business Tax Workshop

Lesson 1 - Federal taxes and your new business
Lesson 2 - Schedule C and other small business taxes
Lesson 3 - Filing and paying taxes electronically
Lesson 4 - Business use of your home
Lesson 5 - Federal taxes when hiring employees or independent contractors
Lesson 6 - Managing payroll to withhold the correct amount of taxes
Lesson 7 - Tax deposits and filing a return to report payroll taxes
Lesson 8 - Hiring people who live in the U.S. who aren't citizens



www.irs.gov/es

 irs.gov/es



Un sitio web oficial del gobierno de los Estados Unidos



Declarar impuestos

Pagar

Reembolsos

Check dropdown menu

An official website of the United States Government

IRS

Help | News | English | profits | Tax Pros

File Pay Refunds Credits & Deductions Forms & Instructions

Get My Payment

Get Coronavirus Tax Relief

File Your Taxes for Free

View Your Account

Get Your Refund

Get Details on Your Credit

Get Your Tax Record

Make a Payment

English

- Español
- 中文 (简体)
- 中文 (繁體)
- 한국어
- Русский
- Tiếng Việt
- Kreyòl ayisyen

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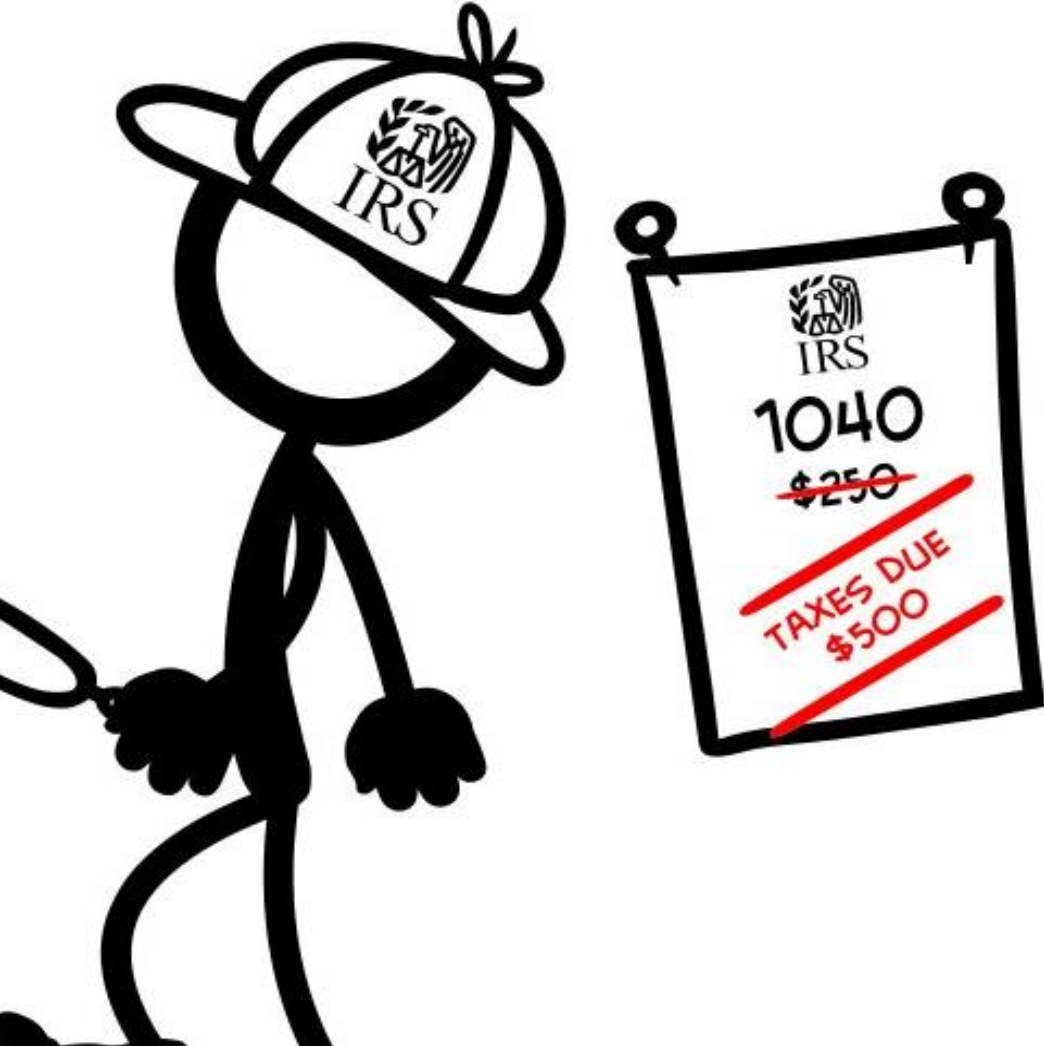
LITC Low Income Taxpayer Clinic



- Audits
- Appeals
- Collections
- Tax Court
- Technical Consultations for Social Service Agencies



What do we (**LITC**) do?



- Help you **understand** your IRS letter
- Help you **respond**
- Even if late, we help you understand your **options**
- Help you **appeal** a denial, if improper
- Help you get a collection **alternative**



KYCC True/False

KYCC's **LITC** can help me since, I have an IRS problem. My problem is that I didn't file taxes last year or this year and now I cannot get the stimulus checks.



NOT for filing taxes (that is **VITA**)

Free Tax Prep LA



KYCC's Volunteer Tax Assistance (VITA) Program, provided by our Community Economic Development unit, offers free tax help to people who need assistance in preparing their own tax returns. IRS-certified volunteers provide free basic income tax return preparation with electronic filing to qualified individuals.



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KYCC's **VITA** phone



LEAVE A VOICEMAIL



(323) 909 – 1975



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Can you (**KYCC LITC**) help me?

Size of Family	48 Contiguous States, Puerto Rico, and D.C.
1	\$ 32,200
2	\$43,550
3	\$ 54,900
4	\$66,250
5	\$ 77,600
6	\$88,950
7	\$ 100,300
8	\$ 111,650
For each additional person, add	\$ 11,350



Consultations

- Free
- **No** income requirement
- Help you understand
- Only **1 per year**: so it's good to send documents in advance to maximize your time



213 – 232 – 2700 (English & Spanish)



<https://kycc-litc.as.me/Intake>



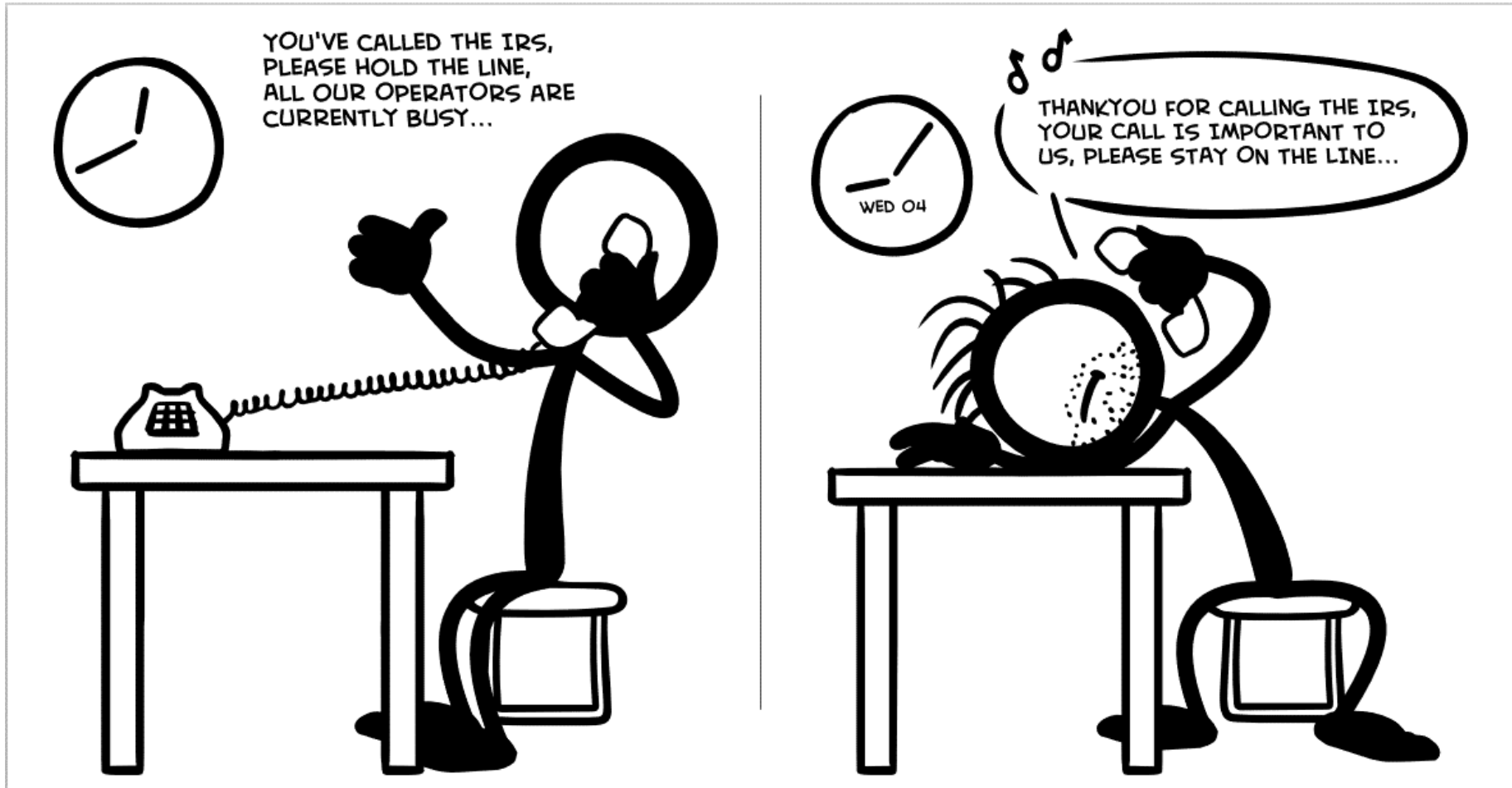
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I can pull your IRS transcript

- I need a **signed information release** (Form 8821) given to me, so I can submit it to the IRS, and they will allow me to look up your transcript. I can explain to you, what I see on your transcript.
- Type of information on transcript:
 - No return in file
 - EIP #1 (\$1200) and/or EIP#2 (\$600) issued and/or EIP#3 (\$1400)
 - Balance due
 - Receipt date of return
 - Processed date of return
- Takes about 2 weeks from date of signed release



We can call the IRS together



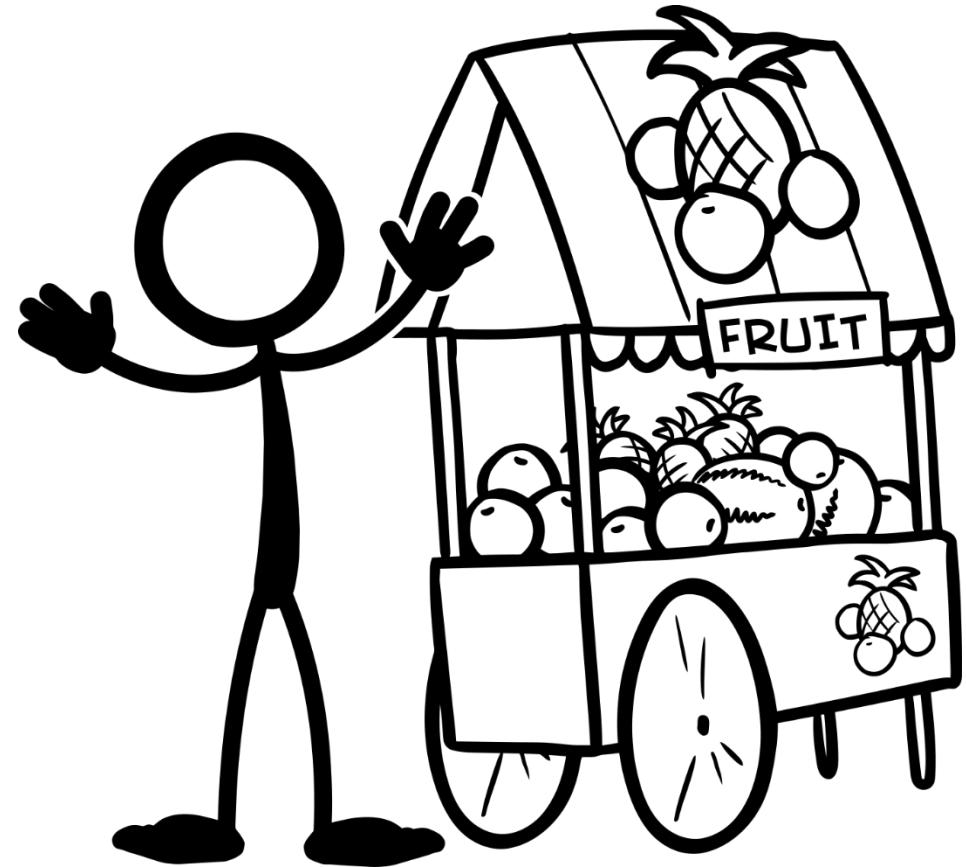


Can you represent me?

Taxpayers with Controversies

Taxpayers

- **Individuals**
- **Sole Proprietorships**
(contractors, Uber drivers, fruit stands, housekeepers)
- **ITIN holders**



KYCC Poll: **True or False**

If I don't have the money to pay, there's no reason to file my taxes now. **It's better to save up money I owe, then file my taxes, and then pay all at once.**



Taxpayers with **Controversies** < 50K

IRS letter

- Send us **money**
- Send us **information**
- We **deny** you an ITIN
- We don't know if you are *really* you



Under the Income Limits

Size of Family	48 Contiguous States, Puerto Rico, and D.C.
1	\$ 32,200
2	\$43,550
3	\$ 54,900
4	\$66,250
5	\$ 77,600
6	\$88,950
7	\$ 100,300
8	\$ 111,650
For each additional person, add	\$ 11,350



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Two Different Services

LITC – Confused (or shocked) by IRS



VITA – want to **file** tax return



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KYCC Poll: True or False

Since I have all my **business income is zero-ed** out by all my expenses, I don't need to file a tax return, because I have zero income.



KYCC has both!

LITC and VITA



LITC 1 STAFF, LEAVE VM
(213) 232 - 2700

www.kycclitc.org



VITA LEAVE VM
(323) 909 – 1975

www.freetaxprepla.org



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Who can **LITC** represent? (summary)



Taxpayers

- **Individuals** (e.g. identity verifications)
- **Sole Proprietorships** (e.g. contractor audits)
- **ITIN letters** (requesting more info or denying)

Controversies

- **Letter** from IRS asking for something
- **< \$50,000** tax liability



KYCC Poll: True or False

The IRS and USCIS are both federal agencies. So USCIS can just call the IRS and get all my personal information.



Questions?



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Common LITC questions I get at **KYCC**

1. **Why did they deny my ITIN?**

Publication 1915 (Rev 2-2021) “Understanding Your IRS ITIN” has the MOST information in Q&A style from the IRS.

<https://www.irs.gov/pub/irs-pdf/p1915.pdf>

Video link:

<https://www.irsvideos.gov/Business/FilingPayingTaxes/UnderstandingIndividualTaxpayerIdentificationNumbersITINs>

2. **Is my ITIN expired?**

Publication 5256 (Rev 8-2020)

“You may need to renew your ITIN”



[Home](#) / [Forms and Pubs Index Search](#)

Forms and Publications Search Results

Select Filter:

Current ▼

Found 2 Matching Items; Displaying 1 - 2.

[Publication 1915, Understanding Your IRS Individual Taxpayer Identification Number \(ITIN\)](#) 

Publication 1915, Understanding Your IRS Individual Taxpayer Identification Number (ITIN), discusses ITINs, which are tax processing numbers, issued by the Internal Revenue Service, for certain resident and nonresident aliens, their spouses, and their dependents.

[Publication 1915 \(SP\), Understanding Your IRS Individual Taxpayer Identification Number \(ITIN\) \(Spanish Version\)](#) 



Forms and Publications (PDF)

Instructions:

1. Enter a term in the Find Box.
2. Select a category (column heading) in the drop down.
3. Click Find.

Tips:

- Click on the product number in each row to view/download.
- Click on column heading to sort the list.
- You may be able to [enter information](#) on forms before saving or printing.

More Information:








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Find in [Find Help](#)

Results: 1 - 6 of 6 files

Show per page: **25** [50](#) [100](#) [200](#)

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Product Number  	Title  	Revision Date  	Posted Date 
Publ 5256 (ZH-T)	You May Need to Renew Your Expiring ITIN (Chinese-Traditional Version)	0820	09/09/2020
Publ 5256 (EN-SP)	You May Need to Renew Your Expiring ITIN	0820	08/11/2020
Publ 5256 (HT)	You May Need to Renew Your Expiring ITIN (Haitian)	0820	09/01/2020
Publ 5256 (KO)	You May Need to Renew Your Expiring ITIN (Korean)	0820	09/09/2020
Publ 5256 (RU)	You May Need to Renew Your Expiring ITIN (Russian)	0820	09/01/2020
Publ 5256 (VIE)	You May Need to Renew Your Expiring ITIN (Vietnamese)	0820	09/09/2020

Where's my refund?

Status of Inventory Requiring Manual Processing, as of the end of Filing Seasons 2019, 2020, and 2021.

Year	Description	Indiv.	Business	Misc.	Total	Comparison of Total Volumes to Prior Year
2019	Paper Returns Awaiting Processing	1,600,000	1,500,000	-	3,200,000	
	Processing Suspended Returns	3,000,000	500,000	-	3,500,000	
	Unprocessed Amended Returns (Form 1040X)	700,000			700,000	
	Total Unprocessed Returns – 2019 Filing Season	5,300,000	2,000,000	-	7,400,000	
2020	Paper Returns Awaiting Processing	3,400,000	1,000,000	-	4,300,000	34%
	Processing Suspended Returns	4,900,000	900,000	-	5,800,000	66%
	Unprocessed Amended Returns (Form 1040X)	600,000			600,000	-14%
	Total Unprocessed Returns – 2019 Filing Season	8,900,000	1,900,000		10,700,000	45%
2021	Paper Returns Awaiting Processing	6,100,000	5,600,000	5,100,000	16,800,000	291%
	Processing Suspended Returns	14,200,000	1,600,000	-	15,800,000	172%
	Unprocessed Amended Returns (Form 1040X)	2,700,000			2,700,000	350%
	Total Unprocessed Returns – 2019 Filing Season	23,000,000	7,200,000	5,100,000	35,300,000	230%



Please open your IRS mail

THERE IS NO TAX BILL,
THERE IS NO TAX BILL,
THERE IS NO TAX BILL,
THERE IS NO...



KOREATOWN YOUTH+
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KYCC has both!

LITC and VITA



LITC 1 STAFF, LEAVE VM
(213) 232 - 2700

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