

**House Ways and Means Oversight Subcommittee on the 2011 Filing
Season and
FY 2012 Budget Request
March 31, 2011**

Questions for the Record

Ranking Member John Lewis

I noticed that you have a number of open houses this filing season. I would like to know who attended these open houses, and what problems are they facing?

Response:

IRS assisted 16,318 taxpayers during the Open House events held at 96 Taxpayer Assistance Centers (TACs) in 2011. The types of issues addressed during the Open House events are summarized below. The IRS did not track any demographic information from these taxpayers.

General Issues (TAC)

- Account-related issues such as payments, transcripts, math errors and notices
- Individual income tax return preparation
- Procedural tasks such as date stamping returns submitted by taxpayers
- Forms and publication requests
- Tax law questions

Collection Issues

- Tax liabilities for unemployed taxpayers and/or taxpayers experiencing financial hardship
 - Established installment agreements with the taxpayer or closed the taxpayer's case as "currently not collectible"
 - Established installment agreements for taxpayers with completed, balance due returns
 - Assisted taxpayers with levies of bank accounts and/or wages
 - Provided a partial or full levy release
 - Set up installment payment agreements
 - Adjusted installment agreements based on changes to the taxpayers' financial situation
- Tax liabilities in general
 - Assisted taxpayers with first collection notices and provided payment options
 - Explained the Offer-In-Compromise option and criteria

- Explained the importance of correct withholding and completing new W-4 forms when applicable
- Advised taxpayers to file original returns to replace the substitute return filed by the IRS
- Provided confused taxpayers with several options to resolve their outstanding liabilities
- Assisted taxpayers with collection notices

Examination Issues

Provided taxpayers with general examination guidance and answered tax law questions

- General guidance on:
 - Examination process
 - Audit reconsideration
 - State notice discussion
 - Notice to file
 - Amended returns
 - Records required for examination
 - Duplicate expense verification
 - Payments
- Tax law questions dealing with:
 - Child Care Credit
 - Earned Income Tax Credit
 - Employee business expenses
 - First Time Home Buyer Credit
 - Schedule D – capital gain
 - Self-employed health insurance
 - Employment tax