



OVERVIEW OF THE IRS

► FOR CONGRESSIONAL STAFF

Internal Revenue Service Mission Statement

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

IRS Resources for Congressional Staff

IRS.gov/Congress – a dedicated page on the official IRS website. Here you can find links to hot topics, common issues, the Congressional Update newsletter and other resources to help with your constituents' questions.

Social Media – the IRS is active on social media platforms like Twitter, YouTube and Tumblr. We offer targeted streams for various interests and languages. You can find links to all the official IRS social media streams on IRS.gov.

Congressional Affairs Program - The Congressional Affairs Program is a coordinated effort by the IRS Office of Legislative Affairs and the Taxpayer Advocate Service to establish and maintain relationships with congressional offices as well as help provide service and information to taxpayers.

Legislative Affairs National Office Staff	Legislative Affairs District Liaison	Taxpayer Advocate Service Local Taxpayer Advocate
<ul style="list-style-type: none"> • Informs the Commissioner and executives of significant legislative developments • Develops legislative proposals • Monitors and analyzes bills affecting the IRS • Tracks implementation of enacted legislation • Coordinates the agency's response to GAO and TIGTA audits of IRS operations • Manages the IRS relationship with oversight and appropriating committees • Coordinates the Commissioner's testimony before Congress 	<ul style="list-style-type: none"> • Manages the IRS relationship with local congressional offices • Provides congressional staff with information on tax law changes, current IRS programs and other issues of interest 	<ul style="list-style-type: none"> • Helps resolve congressional inquiries on account-related issues • Ensures that taxpayers understand their rights and are treated fairly • Works directly with taxpayers experiencing a financial hardship, immediate threat of adverse action or when IRS fails to respond • Operates independently, within the IRS • Makes recommendations to Congress for legislative changes to reduce taxpayer burden • Identifies large-scale systemic issues and recommends administrative changes
<p>The local district liaison (DL) works jointly with the local taxpayer advocate (LTA) to provide a coordinated outreach effort to the local congressional delegations.</p>		
<p>The DL has responsibility for communication of IRS policy, procedures and any other non-account-related inquiries. The LTA has responsibility for all account-related issues, primarily constituent casework and advocacy.</p>		

Contacting IRS



For inquiries on behalf of constituents, include:

- Constituent's name, taxpayer identification number, address and telephone number.
- Nature of concern.
- Constituent's written disclosure authorization or privacy release.
- Copies of any relevant previous correspondence with the IRS.

Routing your inquiries

Account-related inquiries: mail or fax written inquiries to your local taxpayer advocate.

Other inquiries: telephone, email, mail or fax (855-797-2695) your district liaison.

To request IRS participation in a workshop, event or meeting:

Contact your district liaison.

ATTACH DISTRICT LIAISON
BUSINESS CARD HERE

To ask about legislation, appropriations or issues related to committees with IRS jurisdiction:

Internal Revenue Service

Office of Legislative Affairs - Room 3241, CL: LA 1111 Constitution Ave, NW

Washington, DC 20224

202-317-6985 - Phone

855-797-2694 – Fax

Congressional.Correspondence@irs.gov

To report IRS impersonation scams, IRS employee misconduct and other risks to federal tax administration:

Treasury Inspector General for Tax Administration (TIGTA)

www.treasury.gov/tigta

David.Barnes@tigta.treas.gov

202-622-3062

Privacy and Disclosure

Taxpayer Authorization to Disclose Tax Information

The most common reason you may need to contact the IRS is to help a constituent with a federal tax issue. While the IRS will always respond to a congressional inquiry, we cannot share confidential tax information without disclosure authorization from the taxpayer.

The authorization must identify the taxpayer who is authorizing the disclosure, the congressional office that is to receive the information, the agency being authorized to disclose it (the IRS) and a description of the issue so we know the extent of the information we are authorized to disclose. The disclosure authorization must also be signed and dated by the taxpayer.

In many cases the "constituent" and the "taxpayer" are the same individual. This means the constituent can authorize IRS disclosures. However, there are situations where the constituent who made the inquiry is not the taxpayer. For example, an individual may inquire on behalf of a corporation or an exempt organization.

If the constituent is not the taxpayer, the document authorizing disclosure must specify the relationship between the constituent and the taxpayer so that the IRS can determine whether the authorization is sufficient.

For a corporation, the disclosure authorization must be signed by:

- *An officer having authority to bind the corporation,*
- *Any person designated by the board of directors or*
- *Any officer or employee on written request by any principal officer and attested to by the secretary or other officer.*

For an exempt organization, similar rules apply depending on the type of entity. If the organization is a trust, the disclosure authorization must be signed by a principal trustee or similar fiduciary officer authorized to bind the organization.

If the document authorizing disclosure is signed by a taxpayer's representative, such as a certified public accountant, tax attorney or enrolled agent, the release must be accompanied by a signed Form 2848, Power of Attorney and Declaration of Representative, that on line 5a specifically allows the representative to authorize the disclosure of information to a third party. The taxpayer should check the "authorize disclosure to third parties" box.

IRS Resources for Constituents



Online

You can access the IRS website 24 hours a day, 7 days a week at IRS.gov to:

- Access IRS FreeFile to file returns electronically.
- Find local volunteer tax assistance sites.
- Check the status of your refund.
- Download forms, instructions and publications.
- Order forms and publications.
- Find answers to frequently asked tax questions.
- Search tax topics online by topic or keyword.
- Figure your withholding allowances using our Withholding Calculator.
- Sign up to receive tax news by email.
- Download ebooks to your device.
- Pay your taxes.
- Get a copy of your tax return or transcript.
- Get more information on IRS notices and letters.

Phone

Taxpayer assistance

- Individuals: 800-829-1040
- Businesses: 800-829-4933
- People with hearing impairments: 800-829-4059 (TDD)
- Exempt organizations, retirement plan administrators and government entities: 877-829-5500
- Excise tax function: 866-699-4096
- International taxpayer service call center: 267-941-1000 (not toll-free)

Order tax forms, instructions and publications: 800-829-3676. You should receive your order in the mail within 10 days.

Order a transcript of your account or copy of your return: 800-908-9946.

Find a Volunteer Income Tax Assistance (VITA) site near you: 800-906-9887.

Find a Tax Counseling for the Elderly (TCE) site near you: 888-227-7669.

Contact the Identity Theft Specialization Unit: 800-908-4490.

Where's my Refund?: 800-829-1954.

Taxpayer Assistance Centers

Find out what services are provided at your nearest TAC and then make an appointment: **844-545-5640**. No appointment is needed to make a payment, drop off a completed tax return and pick up certain forms, instructions and publications.

Taxpayer Advocate Service

TAS is an independent organization within the IRS that protects taxpayer rights and helps taxpayers whose problems with the IRS are causing financial difficulties, who've tried but haven't been able to resolve their problems with the IRS or who believe an IRS system or procedure isn't working as it should.

Your local advocate's number is in your local directory and online at TaxpayerAdvocate.irs.gov/contact-us. You can also call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to TaxpayerAdvocate.irs.gov.

Low Income Taxpayer Clinics

LITCs are independent from the IRS. They represent individuals with income below a certain level who need help with IRS issues, such as audits, appeals and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for those who speak English as a second language. Services are offered for free or a small fee. For more information or to find a clinic near you, see the LITC page at TaxpayerAdvocate.irs.gov/LITCmap or IRS Publication 4134, Low Income Taxpayer Clinic List.

Taxpayer Advocacy Panel

The TAP is an independent panel of citizen volunteers who listen to taxpayers, identify taxpayers' issues and make suggestions for improving IRS service and customer satisfaction. Contact TAP at www.ImproveIRS.org.

Commonly Requested IRS Publications

- Publication 1, Your Rights as a Taxpayer
- Publication 3, Armed Forces' Tax Guide
- Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree
- Publication 17, Your Federal Income Tax (e-book)
- Publication 54, Tax Guide for US Citizens and Resident Aliens Abroad
- Publication 560, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)
- Publication 560-A, Contributions to Individual Retirement Arrangements (IRAs)
- Publication 225, Farmer's Tax Guide
- Publication 334, Tax Guide for Small Business
- Publication 594, The Collection Process
- Publication 915, Social Security Benefits and Equivalent Railroad Retirement Benefits
- Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans
- Publication 1546, Taxpayer Advocate Service – We Are Here to Help You
- Publication 2105, Why Do I have to Pay Taxes?
- Publication 3498, The Examination Process
- Publication 4220, Applying for 501(c)(3) Tax Exempt Status
- Publication 5027, Identity Theft Information for Taxpayers
- Publication 5136, IRS Services Guide

Order these and other IRS materials online at www.irs.gov/forms-pubs/order-products or call **800-829-3676**.

About the IRS

Tax Administration

The IRS is the largest agency within the U.S. Department of the Treasury. It administers the nation's tax laws, as currently written by Congress. The House Committee on Ways and Means and the Senate Committee on Finance have primary oversight jurisdiction of the IRS. In fiscal year 2016, the IRS employed about 85,000 people, including more than 16,000 temporary and seasonal staff. The IRS headquarters is located at 1111 Constitution Ave., NW, Washington, D.C. 20224. There are also about 540 offices in all states and territories.

History

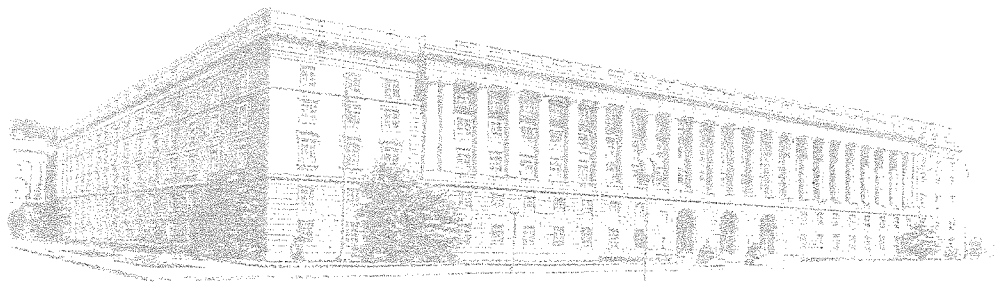
Article 1, Section 8 of the Constitution gave the federal government the power to "lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States"

In 1862 President Lincoln and Congress established the Bureau of Internal Revenue, and the nation's first income tax, to fund Civil War expenses.

In 1913, the 16th Amendment was ratified, giving Congress authority to enact an income tax to fund the federal government.

In the 1950s, the agency was reorganized to replace the patronage system with career, professional employees. Now only the IRS commissioner and chief counsel are selected by the president and confirmed by the Senate. The Bureau of Internal Revenue name was changed to the Internal Revenue Service to emphasize service to taxpayers.

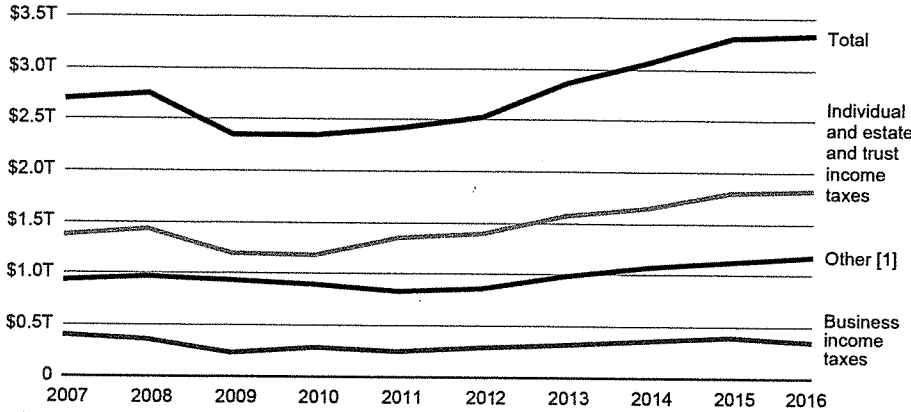
The IRS Restructuring and Reform Act of 1998 prompted a broad reorganization and modernization of the IRS, resulting in the current organizational structure, which is aligned with taxpayer segments.



For more information on the IRS, including statutory authority, history and its strategic plan, visit [IRS.gov/uac/about-irs](https://www.irs.gov/uac/about-irs).

Returns Filed, Taxes Collected, and Refunds Issued

Gross Collections by Type of Tax, Fiscal Years 2007–2016



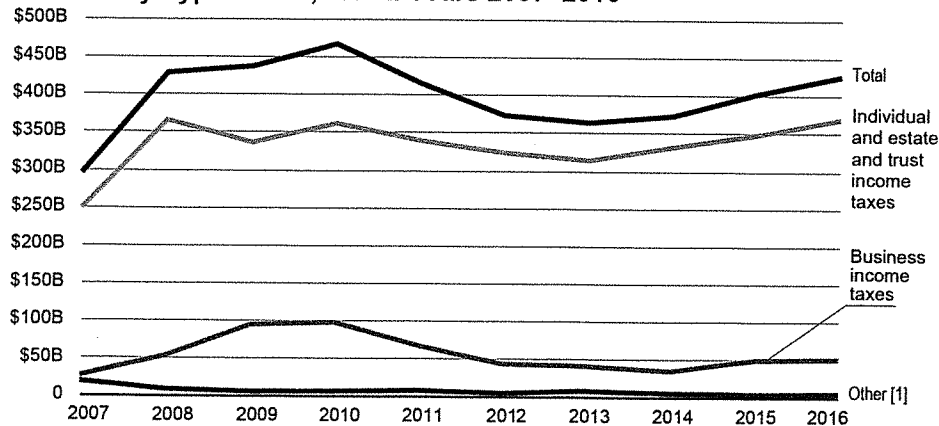
[1] Includes employment, estate and gift, and excise tax forms.
SOURCE: IRS Data Book Table 1

The IRS collected more than \$3.3 trillion in gross taxes in fiscal year 2016 and issued more than 122.3 million refunds, amounting to more than \$426.1 billion.

Individual income tax withheld and tax payments, combined, totaled almost \$1.8 trillion before refunds.

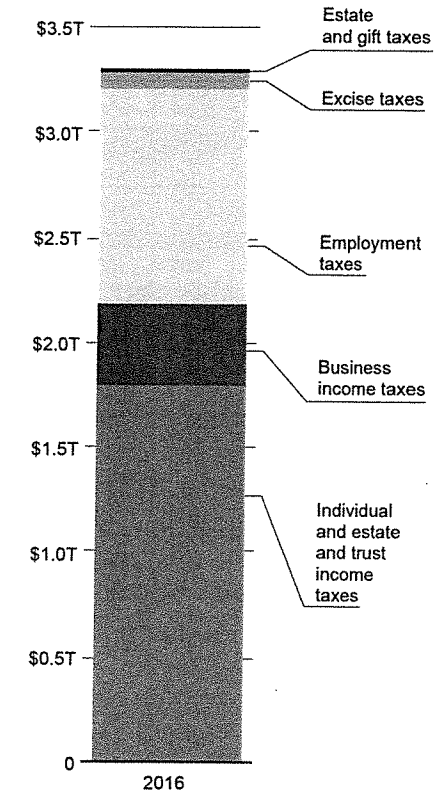
The IRS also collected almost \$345.6 billion in income taxes, before refunds, from businesses in FY16.

Refunds by Type of Tax, Fiscal Years 2007–2016



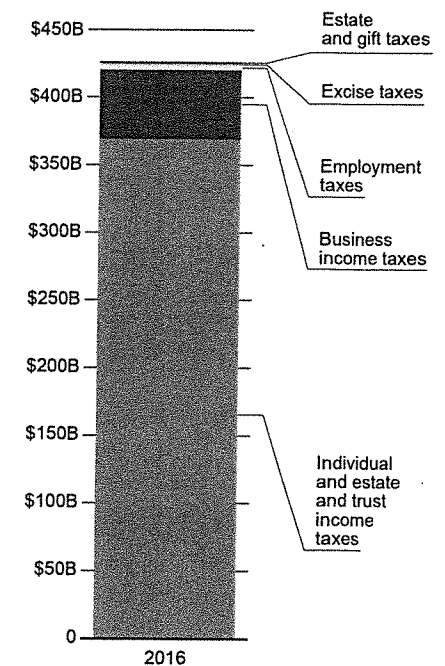
[1] Includes employment, estate and gift, and excise tax forms.
SOURCE: IRS Data Book Table 1

Gross Collections by Type of Tax, Fiscal Year 2016



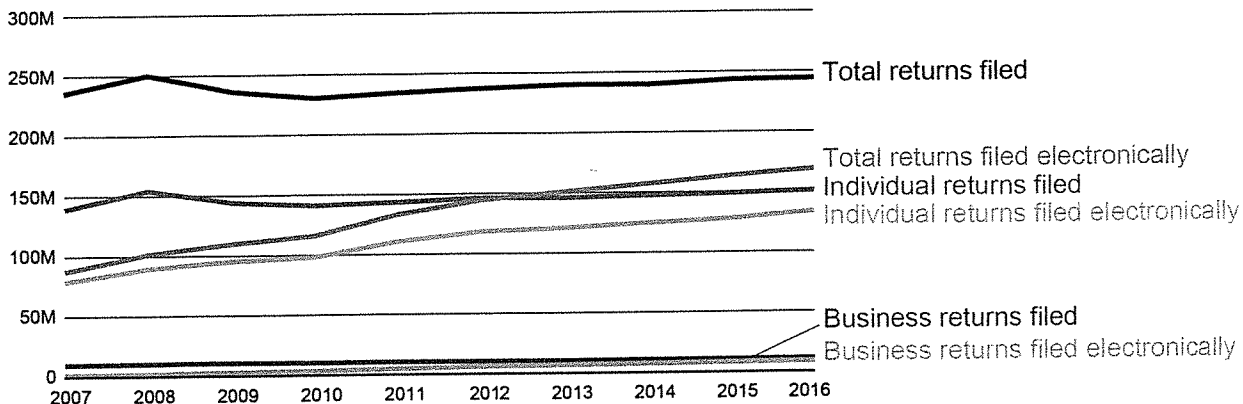
SOURCE: 2016 IRS Data Book Table 1

Refunds by Type of Tax, Fiscal Year 2016



SOURCE: 2016 IRS Data Book Table 1

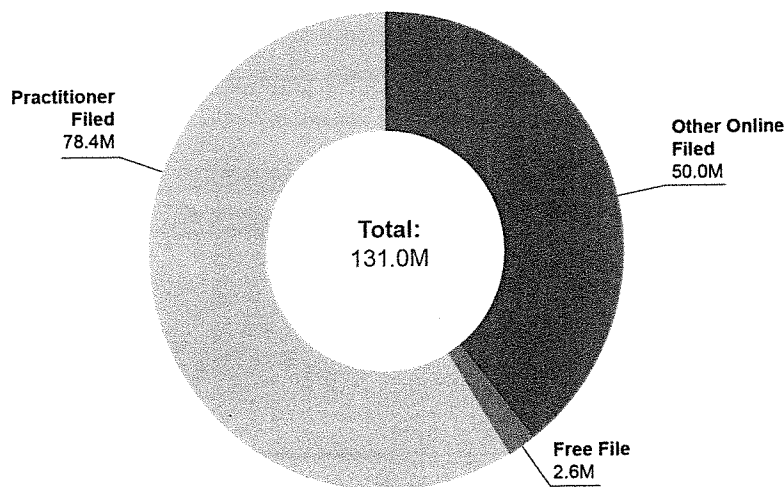
Number of Returns Filed, by Return Type, Fiscal Years 2007–2016



SOURCE: IRS Data Book Tables 2 and 4

- The IRS processed more than 244.2 million federal tax returns and supplemental documents.
- More than 168.8 million returns and other forms were filed electronically. These represented 69.1 percent of all filings, an increase of 1.9 percent over the share of electronic filing in FY15.
- Paid preparers filed more than 78.4 million tax returns electronically, and taxpayers filed almost 2.6 million returns using the IRS Free File program.
- In FY16, nearly 16.0 million tax refunds included a refundable child tax credit and almost 23.9 million included a refundable earned income tax credit.

Number of Individual Returns Electronically Filed, Fiscal Year 2016

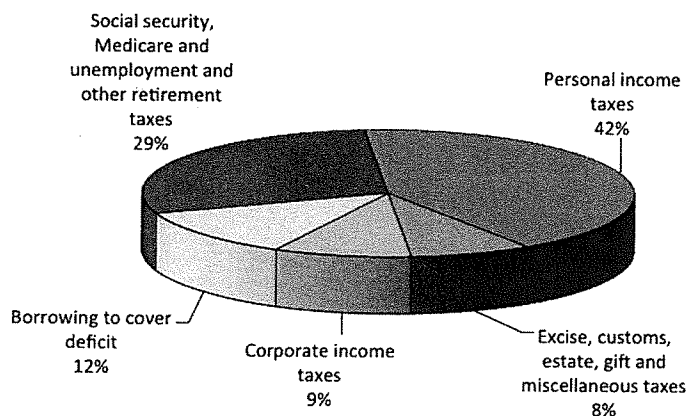


SOURCE: 2016 IRS Data Book Table 4

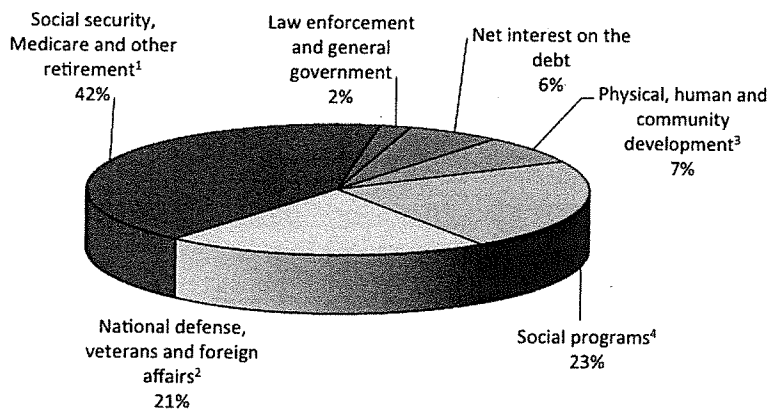
Major Categories of Federal Income and Outlays for Fiscal Year 2015

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for FY 2015.

Income



Outlays*



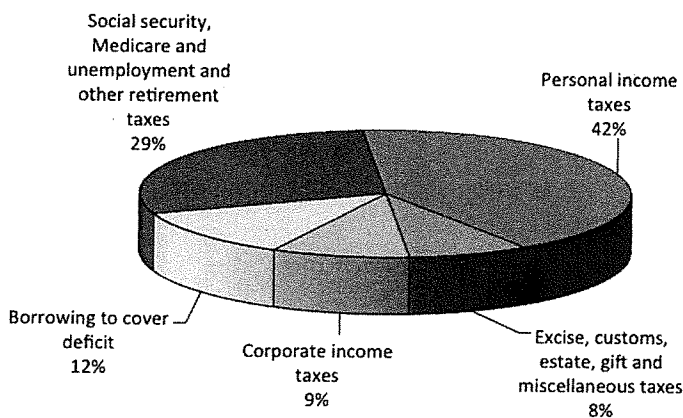
Footnotes for Certain Federal Outlays

1. Social security, Medicare and other retirement: These programs provide income support for the retired and disabled and medical care for the elderly.
2. National defense, veterans and foreign affairs: About 15 percent of outlays were to equip, modernize and pay our armed forces and to fund national defense activities; about 4 percent were for veterans' benefits and services; and about 1 percent were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.
3. Physical, human and community development: These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy and general science programs.
4. Social programs: About 17 percent of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income and related programs; and 6 percent for health research and public health programs, unemployment compensation, assisted housing and social services.

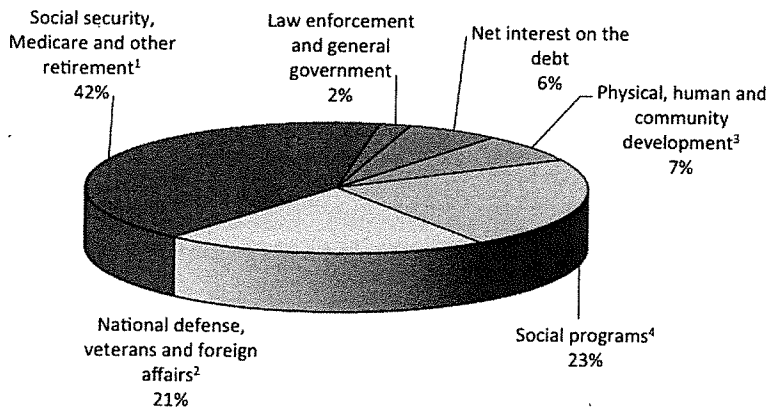
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