

CRITERIA USED TO RANK MOST SERIOUS PROBLEMS

RANKING CRITERIA FOR MOST SERIOUS PROBLEMS ENCOUNTERED BY TAXPAYERS

MOST SERIOUS PROBLEM	IMPACT ON T/P'S RIGHTS	TOTAL NUMBER OF T/PS AFFECTED	VISIBILITY / SENSITIVITY / INTEREST				BARRIERS TO TAX LAW COMPLIANCE (COST, TIME, BURDEN)	REVENUE IMPACT OF NON-COMPLIANCE	TAMIS INVENTORY DATA
			NTA	STAKE-HOLDERS	CONGRESS	EXTERNAL INDICATORS			
Navigating the IRS	◆	◆	◆	◆	◆	◆	◆	◆	
Offer-in-compromise	◆	◆	◆	◆	◆	◆	◆		◆
Math Error Authority	◆	◆	◆	◆	◆		◆	◆	
Information Reporting	◆	◆	◆	◆	◆		◆	◆	◆
Processing Claims for Refund	◆		◆	◆	◆	◆	◆		◆
EITC - Substantiating Eligibility	◆		◆	◆	◆		◆		◆
EITC - Exam/Audit Procedures	◆		◆	◆	◆		◆		◆
EITC - Lack of Response in Audits			◆	◆	◆		◆		◆
EITC - Paid Return Preparers			◆		◆		◆		
EITC - Length of Audits	◆		◆	◆	◆		◆		◆

(continued on next page)

MOST SERIOUS PROBLEMS

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			NTA	STAKE-HOLDERS	CONGRESS	EXTERNAL INDICATORS			
EITC - Recertification			◆	◆	◆		◆		◆
EITC - Language Barriers			◆		◆		◆		
Access to Free Tax Return Preparation	◆	◆	◆	◆	◆		◆	◆	
Access to ACS	◆		◆	◆	◆	◆	◆		
Collection Due Process	◆		◆	◆		◆			◆
Federal Tax Deposits		◆	◆	◆	◆		◆	◆	◆
Toll-Free Accuracy		◆	◆	◆	◆		◆		◆
Toll-Free Access		◆	◆	◆	◆	◆	◆		
Refund Inquiries		◆	◆	◆	◆				◆
Obtaining EINs			◆	◆		◆	◆		
Delays Receiving Documents			◆		◆		◆	◆	◆
Misapplied Payments		◆	◆				◆		



TAMIS LIST OF TAXPAYER PROBLEMS

TOP 25 TAXPAYER ISSUES FOR FISCAL YEAR 2002 SORTED BY VOLUME
ON TAXPAYER ADVOCATE MANAGEMENT INFORMATION SYSTEM (TAMIS)

MI-CODE	DESCRIPTION	TOTAL	PERCENTAGE
330	Initial processing of claims or amended returns	32,249	14.2
471	Examination due to Revenue Protection Strategy (RPS)	26,451	11.7
020	Expedite refund request or request for refund status	20,165	8.9
310	Initial processing of original paper or electronic IMF return	13,944	6.2
511	Request involving adjustment or abatement other than FTD penalties	11,243	5.0
210	Problems with payments/credits made to IRS other than EFTPS/FTD/ES payments. Includes excess collection issues.	8,598	3.8
741	Levy issues	8,545	3.8
010	Lost or stolen refunds	7,691	3.4
430	Underreporter process	7,263	3.2
620	Audit Reconsideration	7,067	3.1
610	Examination of tax return in progress prior to assessment on AIMS	6,204	2.7
474	Open Criminal Investigation Freezes	5,509	2.4
790	Other-no other MI code applies	5,108	2.3
771	Offers in compromise issues	4,435	2.0
420	Request for forms, publications. Copies of returns and transcripts	3,478	1.5
230	Problems with FTD, EFTPS & ES payments or credits	3,350	1.5
413	SS4 Application & Entity changes not covered by MI code 410, 411 or 412	3,185	1.4
742	Lien issues	3,156	1.4
760	Substitute for return assessment (SFR) and IRC 6020b assessments	3,022	1.3
730	Notices issued prior to ACS or Collection Field Operation and no other MI Code appropriate	3,013	1.3
340	Initial processing of other returns or documents	2,786	1.2
740	Inability to make balance due payments (can't pay, TC 530, etc.)	2,649	1.2
460	Offsets made to tax liabilities or federal or state agencies	2,645	1.2
320	Initial processing of original paper or electronic BMF return	2,631	1.2
470	EIC issues other than Revenue Protection Strategy (RPS)	2,550	1.1
Grand Total		226,707	100.0

Includes TAMIS receipts from 10/01/2001 to 09/30/2002 excluding reopens.

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