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October 20, 2021

Kinna Brewington
Internal Revenue Service
1111 Constitution Avenue NW, Room 6529
Washington, DC 20224

RE: Request for Comment on Burden Related to Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)

Dear Ms. Brewington:

Thank you for the opportunity to submit comments on Form 911 and Form 911(SP) to the Internal Revenue Service (“IRS”). The Federal Tax Clinic at Harvard Law School submits the following comments on behalf of our Clinic and the client communities that we serve. In its request, the IRS invited comments on four topics; this Comment in particular will focus on the third item: “[e]nhanc[ing] the quality, utility, and clarity of the information to be collected;” and the fourth item: “minimiz[ing] the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.”¹

Clinic Background

The Federal Tax Clinic at Harvard Law School (the “Clinic”) was founded in 2015 by Professor T. Keith Fogg, who spent over thirty years at the IRS in the Office of Chief Counsel before beginning to teach. As part of Harvard’s Legal Services Center, the Clinic works with low- and moderate-income taxpayers from the greater Boston area to provide a variety of legal services related to issues before the IRS and the Massachusetts Department of Revenue.² The Clinic receives a grant created by I.R.C. § 7526 and is a recognized Low Income Taxpayer Clinic (LITC) program, whose grant is administered by the Taxpayer Advocate Service (TAS) within the IRS.³

In addition to direct services, the Clinic also conducts research and advocacy related to important policy issues that impact our clients.⁴ All of the clients that our Clinic serves are low- to moderate-

¹ 83 FR 27373.

² Federal Tax Clinic, Legal Services Center of Harvard Law School (last accessed Oct. 12, 2021), <http://www.legalservicescenter.org/students-clinics/federal-tax-clinic/>.

³ Taxpayer Advocate Service, Low Income Taxpayer Clinics, IRS.GOV (last accessed Oct. 12, 2020), <https://taxpayeradvocate.irs.gov/about/litc>.

⁴ See Federal Tax Clinic, *supra* note 2; see also TAXPAYER ADVOCATE SERVICE, LOW INCOME TAXPAYER CLINICS PROGRAM REPORT 2020, at 9 (2020), available at <https://www.irs.gov/pub/irs->



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income taxpayers. Many speak English only as a second language. In addition to the tax issues that bring them to our Clinic, our clients are often dealing with a variety of other challenges—sometimes interconnected with their tax issues—that stem from the experience of living in or near poverty. These can include everything from difficulties navigating a state benefits system to homelessness and food insecurity. The following Comment seeks to offer suggestions and perspectives for the IRS as it considers changes to Form 911 that are cognizant of the circumstances in which taxpayers like our clients will encounter this Form.

Comment: Suggested Changes to IRS Form 911⁵

Our Clinic respectfully encourages the IRS to consider the following changes to Form 911:

1. Form 911 Should Include an “Important Things to Know” Section.

Taxpayers requesting aid from TAS by and large are neither well-versed in tax law nor frequent filers of IRS forms beyond Form 1040. Furthermore, low- and moderate-income taxpayers are usually dealing with many challenges at once, such as food insecurity, housing insecurity, medical issues, and unemployment, to name a few. These difficulties have become more widespread and exacerbated during the COVID-19 pandemic. The cognitive overload associated with juggling these stressors can make even the most straightforward of forms and instructions incomprehensible.

The current Form 911 is not well-designed to address these challenges. The instructions are dense and at times vaguely written. Important information about the legal consequences of filing the Form 911 and resources that can be accessed for further instruction and assistance are buried under only tangentially relevant headings. It is for these reasons that we recommend that the IRS consider including important information in a separate box under the heading “Important Things to Know.” We recommend that this information appear at the beginning of the Form, preceding Section 1, in a manner similar to Form 8857.⁶ Alternatively, we recommend that a box similar in style to that appearing on Form 8857 appear at the top of the Instructions page (page 3 of the current Form), preceding the section headed “Form 911 Filing Requirements.” The box should include the following information:

pdf/p5066.pdf (“Clinics providing representation and education to low-income and ESL taxpayers are well-situated to identify and evaluate instances where the IRS’s interpretation and implementation of the tax laws harms taxpayers or hinders them from exercising their taxpayer rights. Encouraging clinics to identify problems and propose solutions benefits both the taxpayers and the IRS by helping the agency to shape policies to better serve taxpayers and thus more fairly administer federal tax policy.”).

⁵ While this Comment’s language focuses on Form 911, its proposals extend (with appropriate translations) to Form 911(SP) as well.

⁶ See IRS, FORM 8857, REQUEST FOR INNOCENT SPOUSE RELIEF 1 (June 2021), *available at* <https://www.irs.gov/pub/irs-pdf/f8857.pdf>.



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a. Instructions for When and How to Contact an LITC.

TAS has limited resources and a limited scope of aid which it can provide. TAS is best-positioned to help individuals going through the usual settlement procedures of the IRS, working internally to ensure that an individual's taxpayer rights are being protected throughout the process. However, if an individual has received a notice of deficiency or a notice of determination and requires representation in an audit, appeal, hearing or other dispute, then the aid TAS can provide is limited. Part of the purpose of the LITC program is to work parallel to TAS to provide independent and active representation in these matters to clients.⁷ Given the inherent limitations to the TAS program, and especially given the time-sensitivity of many of the notices routinely sent to taxpayers,⁸ we feel it would be beneficial to taxpayers to apprise them of the LITC program and when it would be more beneficial to their interests to contact a tax professional instead of TAS. To that end, we recommend that the following language be added under the heading "Important Things to Know", which should appear either on the first page of Form 911, preceding Section 1, or on the first page of the instructions (page 3 of the current Form), preceding the section headed "Form 911 Filing Requirements":

"If you are currently involved in a tax court proceeding, have recently received a notice of deficiency or have recently received a notice of determination and require representation, you should consult a tax professional. Low-income taxpayers may qualify for pro bono representation by a Low Income Taxpayer Clinic (LITC). For more information, and to find an LITC near you, please see <https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>."

b. Additional Resources to Get Help in Completing Form 911.

Currently, the only reference to further resources and guidance for completing Form 911 appears in the instructions under the heading "Where to Send this Form."⁹ These instructions reference both Publication 1546 and the toll-free number to contact the Taxpayer Advocate Service. Both of these resources are offered only for direction on where to send the Form.¹⁰ However, both resources could be useful to a taxpayer as they go about completing Form 911, either by providing information regarding the eligibility of the taxpayer and the services performed by TAS, or connecting a taxpayer with a live representative who can help them understand and complete an application for aid. These resources could be invaluable for taxpayers who are not technologically savvy or who struggle with IRS forms and instructions. For these reasons, we recommend that the following language be added under the heading "Important Things to Know", which should appear

⁷ Taxpayer Advocate Service, *Low Income Taxpayer Clinics (LITC)*, irs.gov (last visited Oct. 20, 2021), <https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>.

⁸ For instance, the 90-day deadline for petitioning the Tax Court under I.R.C. § 6213(a).

⁹ IRS, FORM 911, REQUEST FOR TAXPAYER ADVOCATE SERVICE ASSISTANCE (AND APPLICATION FOR TAXPAYER ASSISTANCE ORDER) 3 (May 2019), available at <https://www.irs.gov/pub/irs-pdf/f911.pdf> [hereinafter *Form 911*].

¹⁰ *Id.*



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either on the first page of Form 911, preceding Section 1, or on the first page of the instructions (page 3 of the current Form), preceding the section headed “Form 911 Filing Requirements”:

“For help completing this form, see the instructions for this form and Pub. 1546, Taxpayer Advocate Service. Pub. 1546 is available at <https://www.irs.gov/pub/irs-pdf/p1546.pdf>. If this is an emergency or further assistance is needed, please call our toll-free number: 1 (877) 777-4778.”¹¹

c. A Reminder to Attach Pertinent Documents.

The current instructions to Box 12b remind filers to “[f]urnish any documentation you believe would assist us in resolving the issue.”¹² It is our concern that many taxpayers will forget this step due to the psychological phenomenon of “post-completion error”—the omission of a step in a task once the primary goal (in this case, filling out and filing the form) has been completed.¹³ Adding a line under an “Important Things to Know” heading may nudge taxpayers to include their relevant documentation with Form 911, expediting the resolution of their issues. We recommend that the language currently in the instructions for Box 12b be duplicated in or moved to a separate box under the heading “Important Things to Know”, which should appear either on the first page of Form 911, preceding Section 1, or on the first page of the instructions (page 3 of the current Form), preceding the section headed “Form 911 Filing Requirements.”

d. A Reminder that the Taxpayer Advocate Will Call You and The Circumstances Under Which Such a Call Would Take Place.

It is well-documented that scammers frequently use the guise of the IRS to extort money from vulnerable populations.¹⁴ As such, the conventional advice is not to take phone calls from people claiming to be from the IRS or any branch therein.¹⁵ However, as indicated by boxes 9a, 9b and 10, the Taxpayer Advocate Service will communicate with you by phone after you submit Form 911 requesting help.¹⁶ Scammers have taken advantage of the fact that people may expect calls

¹¹ It is our belief that providing permalinks directly to the documents at issue, rather than general reference to [irs.gov](https://www.irs.gov), will greatly aid taxpayers in locating these additional resources, particularly those that are not technologically savvy.

¹² *Id.*

¹³ RICHARD H. THALER & CASS R. SUNSTEIN, NUDGE: IMPROVING DECISIONS ABOUT HEALTH, WEALTH, AND HAPPINESS 88 (2008).

¹⁴ IRS, *Don't Fall for Scam Calls and Emails Impersonating IRS*, IRS.GOV (March 13, 2018), <https://www.irs.gov/newsroom/dont-fall-for-scam-calls-and-emails-impersonating-irs>

¹⁵ Tanza Loudanback, *The IRS isn't calling you — it's a scam, and here's what to do if it happens to you*, BUS. INSIDER (Feb. 7, 2020), <https://www.businessinsider.com/personal-finance/irs-phone-scam-what-to-do-if-you-get-scam-call-2018-2>

¹⁶ *Form 911*, *supra* note 6, at 1.



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from taxpayer advocates and are now impersonating members of the TAS.¹⁷ Therefore, in the interest of protecting taxpayers from fraud and abuse, as well as to ensure that genuine taxpayer advocates are not mistaken for scammers, we recommend that the IRS add a reminder to filers of Form 911 of when and how a taxpayer advocate will communicate with them, as well as links to additional advisory webpages. We recommend that the following language be added under the heading “Important Things to Know”, which should appear either on the first page of Form 911, preceding Section 1, or on the first page of the instructions (page 3 of the current Form), preceding the section headed “Form 911 Filing Requirements”:

“The Taxpayer Advocate Service will contact taxpayers by phone only **after** the taxpayer has requested aid. If you are concerned about a call you receive, please hang up and call your local taxpayer advocate office. Please note that other IRS branches rarely communicate by phone without first sending documentation by mail. Please visit <https://www.irs.gov/newsroom/tax-scams-consumer-alerts> for more information.”¹⁸

The above 4 changes should be adopted because they would greatly benefit both the IRS and the taxpayer. The IRS will benefit from streamlining the process by which taxpayers get additional aid in completing this Form. Furthermore, the measures recommended will likely aid in preventing fraud. Taxpayers will benefit from clear instructions of where to turn for additional aid, minimizing the burden of completing the form. As well, taxpayers’ decision-making will be improved by the emphasis on the legal consequences of filing the Form 911. Finally, the taxpayers will benefit from increased awareness of the risk of fraudulent calls from the TAS and from knowledge of how to protect themselves.

2. Box 1 Should Request “Taxpayer Name” Instead of “Your Name”.

Form 911 can be completed by taxpayers and businesses to request assistance with particular returns. Box 1 currently requests “your name as shown on tax return.”¹⁹ For small business owners who file tax returns on behalf of their business, this instruction may be confusing. Furthermore, many individuals receive aid from family, friends and others in completing these forms, and the request for “your name” may be misleading. For clarity in the request, we recommend that the prompt “your name” be replaced with “Taxpayer name” in Box 1.

¹⁷ IRS, *IRS warns of new phone scam using Taxpayer Advocate Service numbers*, IRS.GOV (March 15, 2019) <https://www.irs.gov/newsroom/irs-warns-of-new-phone-scam-using-taxpayer-advocate-service-numbers>; New Jersey Business & Industry Association, *IRS Warns of New Phone Scam Using Taxpayer Advocate Service Numbers*, NJBIA.ORG (March 18, 2019), <https://njbja.org/irs-warns-of-new-phone-scam-using-taxpayer-advocate-service-numbers/>.

¹⁸ It is our belief that providing permalinks directly to the documents at issue, rather than general reference to irs.gov, will greatly aid taxpayers in locating these additional resources, particularly those that are not technologically savvy.

¹⁹ *Form 911*, *supra* note 6, at 1.



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This change should be adopted because it presents little burden to the IRS or taxpayers while offering benefits to both. The change will not require any reconfiguration of the current form, and it will significantly improve the clarity of the information request, increasing the likelihood that complete and accurate information will be provided. The increased clarity will also reduce confusion and frustration on the part of the taxpayer.

3. Box 2a Should Indicate When Spousal Information is Required.

Box 2a on the current Form requests “Spouse’s name as shown on tax return (*if applicable*).”²⁰ A taxpayer is required to seek out the instructions to Box 2a for clarification on when a spouse’s name is applicable. We feel this is an unnecessary complication for taxpayers, particularly those who are not paperwork-savvy or have many demands on their time. As a spouse’s name must be included in Form 911 only if the tax return related to the request is a joint return, we recommend that the IRS change “(*if applicable*)” to “(*if joint return*).”

This change should be adopted because it presents little burden to the IRS or taxpayers while offering benefits to both. The change will not require any reconfiguration of the current form, and it will significantly improve the clarity of the information request, increasing the likelihood that unnecessary information will not be provided. The increased clarity will also reduce confusion and frustration on the part of the taxpayer, and will reduce the overall time burden on the taxpayer in completing the form.

4. Boxes 6 and 7 Should be Moved Below Boxes 8, 9, 10, and 11.

Box 6 on the current form requests the “Tax form number (*1040, 941, 720, etc.*)” and box 7 requests the “Tax year(s) or period(s).”²¹ Boxes 8, 9, 10, and 11 request contact information from the taxpayer, including a daytime phone number, the best time to call, and preferred language of communication.²² Boxes 12a and 12b then request information about the taxpayer’s specific tax problem.²³ Contact information is requested in boxes 1-4, and boxes 8-11 seem to represent an extension of this contact information.²⁴ In contrast, boxes 6 and 7 prompt the taxpayer to provide information relating to their specific tax problem, which seems to lead naturally into boxes 12a and 12b. For these reasons, we suggest the form would flow more logically and naturally if boxes 6 and 7 were moved to be immediately above box 12a, after current boxes 8, 9, 10, and 11. The boxes should be renumbered accordingly.

This change should be adopted because it presents little burden to the IRS or to taxpayers while offering benefits to both. Although this change would require reconfiguration of the current form,

²⁰ *Id.*

²¹ *Id.*

²² *Id.*

²³ *Id.*

²⁴ *Id.*



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it is slight, and would improve the flow of the form. Notably, this change does not require adding to the current form. Taxpayers completing the form would follow a natural progression of questions, decreasing completion time.

5. Box 8 Should Replace “Section II” with “authorized representative.”

Box 8 currently requests the name of a person to contact “if Section II is not being used.”²⁵ In the instructions for Box 8, no greater clarification is provided as to when Section II is used. The taxpayer is required to skip down to Section II and read it to determine whether it is being used, and then jump back up to Box 8. This jumping around the form is not necessary, as Section II only deals with the presence of an authorized representative. For this reason, we recommend that the prompt for Box 8 be replaced with the following: “Person to contact if authorized representative is not being used.”

This change should be adopted because it presents little burden to the IRS while offering great benefit to the taxpayer. The change will not take up significant additional space, and therefore will not require any reconfiguration of the current form. However, the increased clarity will reduce confusion and frustration on the part of the taxpayer, and will reduce the overall time burden on the taxpayer in completing the form. This is especially true for those who are not adept at completing IRS forms.

6. Box 12a Request for Information Should Provide More Specific Guidance.

Box 12a asks the taxpayer requesting assistance to “describe the tax issue” they are facing and “any difficulties it may be creating.”²⁶ This is a fairly broad prompt. The instructions for Box 12a suggest that specific information is needed—whether the delay in IRS action has been greater than 30 days, and whether the taxpayer qualifies for TAS assistance. Many taxpayers may be left confused as to what is needed from them by this prompt, and they may either overshare or omit key information necessary to resolving their case. For these reasons, we recommend the following changes:

a. The Instructions for Box 12a Should Include Reference to Publication 1546.

Publication 1546 provides guidance with respect to the sort of situations in which TAS can provide aid.²⁷ The information in this pamphlet would be informative and guide taxpayers in their response to Box 12a. Pub. 1546 also provides links to additional resources for taxpayers who need further assistance.²⁸ The hope is that this additional guidance will limit the overall time burden on both

²⁵ *Id.*

²⁶ *Id.*

²⁷ IRS, “TAXPAYER ADVOCATE SERVICE – WE ARE HERE TO HELP YOU,” PUBLICATION 1546 3–6 (2019).

²⁸ *Id.* at 4.



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the taxpayer in completing the form and TAS in processing a more streamlined explanation of the difficulties caused by adverse IRS action. For these reasons, we recommend that the IRS add a line to the end of the instructions for Box 12a that reads: “For further information on the services TAS provides, see Publication 1546, *Taxpayer Advocate Service - Your Voice at the IRS*, available at <https://www.irs.gov/pub/irs-pdf/p1546.pdf>.”²⁹ Amending Publication 1546 to provide more specific information regarding common services TAS provides and the sort of relief or assistance TAS can provide is also recommended.

b. The Specific Criteria Listed in Section III and Referenced in the Instructions to Box 12a Should be Replicated in Publication 1546.

Presently, the instructions to Box 12a instruct taxpayers to “[s]ee Section III for a specific list of TAS criteria.” This directs taxpayers to a specific list of grounds on which TAS can provide assistance. It is our belief that the direction to Section III unnecessarily confuses taxpayers by suggesting that they are required to use or fill out a section for which they have no responsibility. Further, as indicated below, we believe that Section III should be removed from the form completely. In an effort to limit the length of Form 911 while still providing taxpayers with resources to find relevant information, we recommend that this list of TAS criteria be added to Publication 1546, and that reference thereto be included in the instructions to Box 12a. Our suggested language, as an amendment to the language offered in 6(a) above, is as follows: “For further information on TAS services and for a specific list of TAS criteria for aid, see Publication 1546, *Taxpayer Advocate Service - Your Voice at the IRS*, available at <https://www.irs.gov/pub/irs-pdf/p1546.pdf>.”

c. Form 911 Should Include a Box For Whether The IRS Has Delayed By More Than 30 Days.

The instructions to Box 12a request one specific piece of information from applicants: “[i]f the issue involves an IRS delay of more than 30 days in resolving your issue, indicate the date you first contacted the IRS for assistance.”³⁰ This is a specific information request that is easy for taxpayers to miss if they do not read the instructions closely. To ensure that TAS obtains the required information to advocate effectively, and to make it easier for taxpayers to provide the necessary information, we recommend that the IRS amend Form 911 to include an additional box immediately below Box 12a that asks the taxpayer “Has the IRS delayed more than 30 days in resolving your issue? If yes, please provide first date of contact.” To the right of this question, there should be a space provided for a date. Alternatively, this line could simply request: “Please provide first date of contact with the IRS, if applicable.”

²⁹ It is our belief that providing permalinks directly to the documents at issue, rather than general reference to [irs.gov](https://www.irs.gov), will greatly aid taxpayers in locating these additional resources, particularly those that are not technologically savvy.

³⁰ *Form 911*, *supra* note 6, at 4.



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These changes should be adopted because while they do require some alteration to the layout of the current form, they offer great benefit to both the IRS and the taxpayer. The addition of a line inquiring as to the first date of contact with the IRS will take up some space, but it will ensure that the necessary information is provided and make it much easier for TAS employees to pull the information from the form. The further clarity provided to the taxpayer by Publication 1546 will increase the likelihood that relevant information is included on the Form. Taxpayers will benefit from the additional clarity and guidance as to what information should be included on the form. This clarity will likely reduce the overall time burden associated with completing the form and provide confidence that taxpayers are providing all relevant information. The offering of complete information at the application stage will expedite the process and ensure that the taxpayer's issues are resolved in a timely manner, in accordance with his or her taxpayer rights.³¹

7. Box 12b Instructions Should Provide More Specific Guidance About Types of Relief Offered.

Box 12b requests that taxpayers “[p]lease describe the relief/assistance you are requesting (*If more space is needed, attach additional sheets.*)”³² Again, this is a fairly broad prompt. In our experience, most low-income taxpayers—as well as others who generally don’t have much experience interacting with the IRS—would be unsure of what specific relief to request. As written, it is unclear to us whether box 12b gathers much useful information from taxpayers.

To aid taxpayers in filling out box 12b, and to aid TAS staff in assessing the request for assistance, we recommend that more information about types of relief available should be provided to taxpayers. If a goal of TAS is to elicit more specific responses, we think it would be beneficial for specific categories of common relief requested to be provided to the taxpayer. Even more helpful would be a list of relief that TAS commonly provides. This information does not necessarily have to be listed on the Form 911, but it should be made available publicly, perhaps on Publication 1546, and could consist of a short, bulleted list describing common types of relief granted. In addition, this information should be referenced in the instructions to Form 911 with a sentence like the following: “For information on the types of relief commonly requested, see Publication 1546, *Taxpayer Advocate Service - Your Voice at the IRS*, available at <https://www.irs.gov/pub/irs-pdf/p1546.pdf>.”³³

This change should be adopted because although it presents a minor burden to the IRS (identifying and potentially updating categories of relief), it offers a great benefit to the taxpayer. The change need not take up additional space on the Form or in the instructions, and will not require any

³¹ See IRS, “TAXPAYER ADVOCATE SERVICE – WE ARE HERE TO HELP YOU,” PUBLICATION 1546 2–3 (2019).

³² *Form 911*, *supra* note 6, at 1.

³³ It is our belief that providing permalinks directly to the documents at issue, rather than general reference to [irs.gov](https://www.irs.gov), will greatly aid taxpayers in locating these additional resources, particularly those that are not technologically savvy.



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reconfiguration of the current form. The additional information will assist taxpayers in both identifying what relief they might be seeking, and communicating that requested relief clearly to TAS employees through Box 12b.

8. Box 14a Should Indicate When Spousal Signature is Required.

Currently, Box 14a requests the signature of a spouse with no qualification.³⁴ However, as the instructions to this box indicate, a spousal signature is only necessary if both spouses are requesting assistance.³⁵ This instruction could plausibly induce many taxpayers to acquire the signature of a spouse when it is not needed. While this would not unduly inconvenience the IRS or the Taxpayer Advocate Service, the need for a spousal signature is an additional burden on the taxpayer that may not be necessary. For this reason, we recommend that the Box 14a prompt be amended to read “Signature of spouse (*if joint assistance request*)” to clarify when a spousal signature is necessary.

This change should be adopted because it presents little burden to the IRS while offering great benefit to the taxpayer. The change will not take up significant additional space, and therefore will not require any reconfiguration of the current form. However, the increased clarity will reduce the likelihood of confusion on the part of the taxpayer, thus reducing the overall time burden of the taxpayer in completing the form. This is especially true for those who are not paperwork-savvy.

9. Section III.

Section III of Form 911 is entitled “Initiating Employee Information” and comprises one half of the 2 page Form 911. Next to the title is a small parenthetical: “Section III is to be completed by the IRS only.”³⁶ From our understanding of the form, Section III is used by IRS agents who then refer taxpayers to the TAS—it is a corollary to page 1, where the taxpayer requests TAS assistance him or herself.

a. Section III Should Be Removed from Form 911.

We have trouble understanding why Section III is included on the public-facing Form 911. Undoubtedly there is a reason why it came into existence, but in its current iteration, it serves to confuse taxpayers and to reduce valuable space on the form. First, low-income taxpayers may not understand that they need only fill out one-half of a two-sided form. They may inadvertently fill out the second page, missing the small instruction directing them not to. Although this is not harmful, it does not furnish TAS staff with any additional or useful information about the taxpayer’s problem, and it unnecessarily wastes taxpayer time. Second, the inclusion of an internal form reduces the amount of space on the Form 911 dedicated to collecting taxpayer information.

³⁴ *Form 911*, *supra* note 6, at 1.

³⁵ *Id.* at 4.

³⁶ *Id.* at 2.



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With one-half of the form focused on internal IRS notes, the remaining space is valuable, and room for changes or improvements is hampered.

We recommend removing Section III from the public-facing Form 911. This change should be adopted because while it is unclear to us whether it would present a burden to the IRS, it would provide a benefit to the taxpayer. It would require reconfiguring the form, but in a way that would enhance taxpayer ease and use.

b. Alternatively, the Statement “To be Completed by the IRS” Should be Made More Prominent.

As an alternative to removing Section III altogether, we recommend that the language “Section III is to be completed by the IRS only” be made more prominent: bigger, bolded, and perhaps underlined. This would ensure that taxpayers do not errantly fill out Section III. The disclaimer used in the instructions to Form 911 (which state in large, bolded font “For IRS Use Only”) is a good example.

This change should be adopted because it presents little burden to the IRS while providing a benefit to the taxpayer. The change will not take up significant additional space, and therefore will not require any reconfiguration of the current form. However, the increased clarity will reduce the likelihood of confusion on the part of the taxpayer, thus reducing the overall time burden of the taxpayer in completing the form. This is especially true for those taxpayers who are not paperwork-savvy.

10. Where and How to File Should Be Made Easier and Clearer.

Page 3 of the Form 911 includes a section entitled “Where to Send this Form.”³⁷ The instructions provide that the quickest way to file the form is by fax.³⁸ Additionally, taxpayers may mail their Form 911, but to do so, they must look up their nearest Taxpayer Advocate office online or in Publication 1546. As written, the instructions combine into one directive both *how* and *where* to file the form. Our first recommendation is that these instructions be divided into two sections—“How to File” and “Where to File”—so it is clear that taxpayers have options on how to file the form, and have clear instructions on where to find their local Taxpayer Advocate office.

a. There Should be an Option to E-File Form 911.

Currently, taxpayers have two options for filing their Form 911: they may fax it (the quickest method), or they may mail it. Low-income taxpayers are not likely to have access to fax machines, nor are many younger taxpayer particularly familiar with their use. This method of communication

³⁷ *Id.* at 3.

³⁸ *Id.*



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is outdated, and taxpayers are not well-served by a form which can only be transmitted quickly by fax.

Electronic filing via an online portal, by contrast, provides taxpayers with significant benefits. As the National Taxpayer Advocate's 2020 Report to Congress states, e-filing offers such benefits as "faster processing of their [form], digital confirmation of filing and receipt, and the flexibility to file from anywhere if they can access the internet."³⁹ Furthermore, e-filing increases the speed and efficiency of processing of forms and reduces transcription errors.⁴⁰ An online portal would be the quickest method by which taxpayers request assistance from the Taxpayer Advocate. Online portals have been used by the IRS in other areas, such as tax return filing through FreeFile.⁴¹ Furthermore, a one-way submission process would not expose the IRS to security risks associated with other online options, such as email. For these reasons, we recommend that the IRS create an online portal, through which taxpayers may submit their Form 911. A permalink to the online portal should be included in the Form 911 instructions under a heading entitled "How to File," and taxpayers should be encouraged to use this as the fastest option.

This change is of the highest priority, and should be adopted because although it presents a considerable start-up burden to the IRS, it provides an outsized benefit to the taxpayer. The change will not require any reconfiguration of the current form. We believe that the ability of taxpayers to file their Form 911 online will encourage more taxpayers to use TAS.

b. Directions for Where to Mail or Fax Forms Should be Clearer.

In addition to submitting a Form 911 through an online portal, taxpayers should retain the ability to file the form through mail or by fax, as these options may be best due to preference or necessity.⁴² These options require that taxpayers locate their nearest Taxpayer Advocate office. The current instructions state: "You can find the fax number in the government listings in your local telephone directory, on our website at www.taxpayeradvocate.irs.gov, or in Publication 1546, Taxpayer Advocate Service - Your Voice at the IRS."⁴³ We recommend revising these instructions to be clearer and better serve taxpayers.

³⁹ National Taxpayer Advocate, Annual Report to Congress 2020, at 76 (2020), available at https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2021/01/ARC20_FullReport.pdf

⁴⁰ *Id.* at 75.

⁴¹ IRS, *Free File: Do your Federal Taxes for Free*, IRS.GOV (last updated Oct. 7, 2021), <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>.

⁴² "While most taxpayers prefer e-filing when it is available, some prefer to file paper returns or must file on paper because they do not have access to a computer or broadband internet."

National Taxpayer Advocate, *supra* note 35, at 75.

⁴³ *Id.*



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First, local telephone directories are not easily available to or used by many taxpayers, including low-income taxpayers. We recommend removing the reference to using local telephone directories.

Second, the link included in the instructions routes taxpayers to the general homepage of the taxpayer advocate website. Once there, taxpayers must navigate through a number of other webpages to locate the address of their local Taxpayer Advocate office. To assist taxpayers, we recommend that the hyperlink for finding the local Taxpayer Advocate office be a permalink for the actual webpage with the listings of the offices. Alternatively, we recommend that the instructions should include information on how to click through the pages to get to the required information.

Third, we recommend that Publication 1546 be hyperlinked within the document, and that the instructions include the specific page number on which the addresses of local Taxpayer Advocate offices information can be found. Alternatively, it should be made clear under what heading in Publication 1546 the correct addresses can be found, as Publication 1546 includes two different lists of addresses, and it is not immediately evident which address is correct for taxpayer use.

These changes should be adopted because they require minimal burden on the IRS, and provide a large benefit to taxpayers. The changes may take up some additional space on the form, and therefore may require some reconfiguration of the current form. However, the increased clarity will ensure that taxpayers follow through on filing the form, increasing their likelihood of being assisted by the TAS.

Conclusion

Thank you for the opportunity to submit comments on Form 911. Please feel free to contact the Harvard Federal Tax Clinic with any further questions.

Sincerely,

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