

Treasury Single Point of Contact: Jody Falvey, Acting Director, Office of Small Business Development, U. S. Department of the Treasury, 1500 Pennsylvania Avenue, NW., Mail Code: 1310G/400W, Washington, DC 20220. Telephone: 202-622-2826. Fax: 202-622-4963. E-mail: Jody.Falvey@do.treas.gov.

Internal Revenue Service

The IRS Compliance Assistance Resources are those that help taxpayers comply with Federal tax law. IRS makes every effort to inform, assist and educate taxpayers.

Compliance Assistance Program Description. The Small Business/Self-Employed (SB/SE) operating division is structured to best serve taxpayers whose needs are more complex than wage and investment taxpayers. This division serves about 7 million small businesses, including corporations and partnerships with assets of \$10 million or less. While many face the same tax issues as large corporations, they often do not have tax professionals on staff. Tax compliance issues often stem from a lack of understanding of tax law requirements, inadequate accounting practices and resources and cash flow problems.

The approximately 33 million self-employed and supplemental income earners are similar to wage and investment taxpayers, but their tax issues are often more complex. They have substantially higher incomes and file twice the number of forms and schedules, requiring more time to prepare taxes, a greater reliance on paid tax preparers and more IRS expertise.

Headquarters

The SB/SE Taxpayer Education and Communication (TEC) educates and informs SB/SE taxpayers and representatives about their tax obligations by developing educational products and services focused on customer needs and by providing top quality pre-filing services to help taxpayers understand and comply with the tax laws.

TEC headquarters provides leadership and direction in the design, development, and delivery of services for small business stakeholders. Activities of headquarters staff include formulating short and long-range program policies, strategies, and objectives to educate and inform stakeholders. TEC headquarters also coordinates program activities with other top level IRS executives to prepare Service-wide policies, address cross-functional issues, develop strategies, and ensure consistency of approach. TEC collaborates with major

stakeholders to identify, develop and maintain leveraged partnerships through negotiated voluntary agreements.

Partnership Outreach develops and delivers educational products and services focused on customer needs, and leverages partnerships with major stakeholders through negotiated agreements to assist in the delivery of these products and services. The primary focus is on proactively identifying emerging trends, common errors, and common areas of non-compliance, and developing products, services and programs to address these issues and encourage compliance.

Business Marketing Services plans and executes the promotion and distribution of all traditional SB/SE products and services to TEC employees, key stakeholders, and targeted taxpayer audiences in order to satisfy external customer needs and internal organizational objectives. Business Marketing Services is also focused on developing strategies for increasing usage of electronic products and implementing them effectively for not only the small business community but also the more uniquely emerging self-employed taxpayer segment.

Office of Taxpayer Burden Reduction provides direction and leadership for burden reduction by focusing on six areas:

- Simplifying forms and publications;
- Streamlining internal policies and procedures;
- Promoting less burdensome rulings, regulations and law;
- Assisting in the development of a burden reduction measurement methodology;
- Partnering with internal and external stakeholders to more effectively and efficiently identifying and address burden reduction initiatives; and
- Chairing the Taxpayer Burden Reduction Council, which develops cross-divisional proposals for burden reduction and coordinates and sponsors burden reduction efforts throughout the Service.

Field Organization

A geographically dispersed field force provides top quality pre-filing service via educational products, services, agreements, and programs that help them understand and comply with applicable tax laws. The field force also supports filing activities, including walk-in sites and R-mail sites, during peak filing season and other times as needed.

IRS Area Distribution Centers (ADCs) serve as distribution points for tax products. Tax products can be ordered

free of charge from the ADCs at 1-800-829-2437.

Telephone Assistance Through Customer Account Service

- Tax Assistance—1-800-829-1040.
- Forms, Form Instructions and Publications—1-800-829-3676.
- Small Business and Specialty Taxes—1-800-829-4933.
- Compliance Assistance Products—1-800-829-2765.
- Tax Refund Hotline—1-800-829-1954.
- Recorded Tax Information (Tele-Tax) 24 hour service—1-800-829-4477.
- Assistance for the Hearing Impaired—1-800-829-4059.
- To suggest improvements to IRS Procedures—1-888-912-1227.
- Taxpayer Advocate Service Hotline—1-877-777-4778.

Taxpayers who need more information than is provided by Customer Account Service via the toll-free number are directed to Referral mail at <http://www.irs.gov/help/index.html>. This site was created to answer general tax law questions.

Web Sites/Internet

- <http://www.irs.gov>—IRS Web site.
- <http://www.irs.gov/smallbiz>—IRS Small Business Web site.
- <http://www.irs.gov/smallbiz>—Visits to the Internet on IRS.gov have grown from 1,470 visits in April 2001 to 694,514 visits as of March 2003. The SB/SE Internet site has had 4,690,252 visits from April 2001 to March 2003.
- <http://www.irs.gov/newsroom/index.html>—News.
- <http://www.irs.gov/taxpros/content/0,,id=103728,00.html>—Plain Language Regulations.
- Tax Centers on Partners' Web site—IRS has developed 10 partnerships by establishing Tax Center Web sites on the partners' sites. Tax Centers have comprehensive links customized to the partners' needs and organized by topic to various parts of irs.gov. For example: Tax Center Web site—<http://sba.gov/bi/irstaxcenter.doc>.

Training/Workshops/Seminars

Practitioner Institutes

Practitioner Institutes serve as part of an overall practitioner education curriculum, which includes Tax Talk Today, the Nationwide Tax Forum, local liaison meetings, etc. They provide a much-needed venue for delivering the IRS message to about 25,000 direct participants, which prepare countless tax returns for the public each year. The Tax Practitioner Institutes have been going on for nearly 60 years in some