

parts of the U.S. Over the years the institutes have evolved into forums that deal with a large variety of income tax issues of interest to the entire tax practitioner community.

#### *Leveraged Small Business Workshop Student/Instructor Materials*

IRS has adopted three models for fully leveraged small business workshops that our partners can offer as a client service to help the smallest and newest businesses:

- Partner organizations organize, market and staff live workshops using IRS materials or their own.
- Partnership organizations link to IRS' on-line small business workshop products and market them to their members.

- Partner organizations distribute Pub. 3700, A Virtual Small Business workshop CD-ROM (November 2001) and Pub. 3693, Introduction to Federal Taxes for Small Business-Self Employed: Getting Your Business Off to a Successful Start CD-ROM (Sept 2001) to their members and/or let them know how to order it. Pub. 3700 has Spanish and Mandarin closed captions.

*Tax Talk Today* is a monthly program about current tax issues and policies sponsored in part by the IRS. It provides unbiased insight and information about current tax and business issues critical to tax professionals. All of the programs feature a panel discussion, questions and answers from viewers, current tax news stories, and tax teasers. The format allows viewers to ask questions via e-mail, fax or telephone. Web site: <http://www.taxtalktoday.tv/>

#### Products Developed Specifically for Small Business

The role of the SB/SE TEC division is to address compliance through education and marketing to our Small Businesses and Self-Employed taxpayers. IRS develops educational products and services focused on customer needs to provide top quality pre-filing services to help taxpayers and stakeholders understand and comply with the tax laws. Products can be ordered online or by calling 1-800-829-3676. Web site: <http://www.irs.gov/businesses/small/article/0,,id=101169,00.html>

#### Forums

- Payroll/Practitioner Forums are an extension of the bi-monthly National Public Liaison (NPL) meetings. The Forums provide an opportunity for the subject matter experts (SMEs) and payroll/practitioner representatives to "work through" the issues raised from suggested topics on the agenda.

- Small Business Forums are held with external small business groups and associations. The primary focus of these meetings is to provide an avenue for an open exchange of information with external stakeholders. The forums also give them an opportunity to share feedback concerns on behalf of their small business members. Monthly schedule: <http://www.irs.gov/businesses/small/article/0,,id=106266,00.html>

- IRS Nationwide Tax Forums are one of the IRS's largest and most effective outreach programs to the tax professional community. During July, August, and September, the IRS will present six tax forums nationwide, including seminars, a trade show, and an awards banquet. These forums are designed to give tax professionals valuable information to improve their business. Web site: <http://www.irs.gov/taxpros/article/0,,id=97192,00.html>

#### Tax Assistance Centers

Your one-stop resource for face-to-face tax help. These sites provide assistance in the preparation of returns as well as resolution of less complex accounts and compliance issues for taxpayers that require face-to-face assistance. The locations and hours of operation are available at Web site: <http://www.irs.gov/localcontacts/index.html>.

IRS also offers free income tax assistance for low income, disabled, elderly and non-English speaking taxpayers through the Volunteer Income Tax Assistance program (VITA) and Tax Counseling for the Elderly program (TCE). A free tax preparation site can be located by calling Customer Account Services at 1-800-829-1040.

#### Non-retaliation Policy

The IRS has a zero tolerance policy for retaliation and has had a written non-retaliation policy since 1998. On July 22, 1999, the President signed the landmark "IRS Restructuring and Reform Act (RRA) of 1998. The IRS has taken a number of steps to prevent retaliation and has put policies in place to deal with it effectively, should it occur. Sec. 1203 of RRA'98 provides for the mandatory termination of IRS employees under various specific instances of misconduct and provides a number of key taxpayer safeguards. This serves as a strong deterrent to any employee who might consider taking retaliatory action. Web site: <http://www.irs.gov/individuals/article/0,,id=97348,00.html>.

#### Taxpayer Advocate Service (TAS)

TAS is an independent organization that helps taxpayers resolve problems with the IRS and recommend changes that will prevent tax problems. The Taxpayer Advocate Service Office of Systemic Advocacy provides oversight and direction for identifying, analyzing systemic, procedural and operations problems. This office announced on March 13, 2003 the development of a new internet-based program for submitting systemic problems and suggestions to improve tax administration. Web site: <http://www.irs.gov/advocate/index.html>

#### Taxpayer Education and Communication (TEC) Outreach Products

TEC Outreach Products can be ordered online or by calling 1-800-829-3676 and viewed at: <http://www.irs.gov/businesses/small/article/0,,id=101169,00.html>.

Small Business One-Stop Resource <http://www.irs.gov/businesses/small/index.html>

#### Points of Contact for IRS

Single point of contact for *Compliance Assistance Resources* IRS Web site: <http://www.irs.gov/businesses/index.html>.

Single point of contact for Paperwork Relief Act of 2002: Michael Chesman, Director, Office of Taxpayer Burden Reduction, Telephone: 202-283-7673. [Michael.R.Chesman@irs.gov](mailto:Michael.R.Chesman@irs.gov).

#### Veterans Affairs

Consistent with SBREFA, compliance assistance is funneled through the two Web sites above to register complaints or ask for assistance. Most other VA offices will ensure that appropriate certifications are published in VA regulations that they do not affect small business entities. Small businesses can comment on VA regulations during the informal rulemaking process, after they are published as proposed rules in the **Federal Register**.

- Office of Small and Disadvantaged Business Utilization: <http://www.va.gov/osdbu>

- Center for Veterans Enterprise: <http://www.vetbiz.gov>

Veterans Affairs Single Point of Contact: Ramsey Alexander, Jr., Senior Procurement Analyst, OSDBU (00SB), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, Telephone: 202-565-8133, Toll Free: 800-949-8156. E-mail: [ramsey.alexander@mail.va.gov](mailto:ramsey.alexander@mail.va.gov).