

End of interactive chart.

Below is a review of your answers, with the incorrectly answered questions first, followed by the correctly answered questions:

2. Question ID: 94851190 (Topic: Federal Tax Law)

The Internal Revenue Code (IRC) is the domestic portion of federal statutory tax law in the United States, published as _____ of the United States Code (USC).

- **A. Title 20.wrong**
- B. Title 31.
- C. Title 19.
- D. Title 26.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 64% of students.

Correct Answer Explanation for D:

The Internal Revenue Code (IRC), formally the Internal Revenue Code of 1986, is the domestic portion of federal statutory tax law in the United States, published in various volumes of the United States Statutes at Large, and separately as Title 26 of the United States Code (USC).

3. Question ID: 94851145 (Topic: Federal Tax Law)

Which federal agency enforces current tax law?

- A. The Internal Revenue Service.correct
- **B. The FinCen.wrong**
- C. Congress.
- D. The Treasury Inspector General for Tax Administration (TIGTA).

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 78% of students.

Correct Answer Explanation for A:

The Internal Revenue Service is the federal agency that enforces tax law. The IRS is the “collection arm” for the U.S. Treasury Department, which is responsible for paying various government expenses. The IRS itself does not enact any tax statute—that is the job of the U.S. Congress. The Treasury Inspector General for Tax Administration (TIGTA) was established to provide independent oversight of IRS activities, it does not enforce tax law.

4. Question ID: 94851147 (Topic: Federal Tax Law)

Which government agency is responsible for FBAR enforcement?

- A. The Internal Revenue Service.correct
- **B. The Financial Crimes and Enforcement Network (FinCEN).wrong**
- C. Treasury Inspector General for Tax Administration (TIGTA).
- D. U.S. Congress.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 29% of students.

Correct Answer Explanation for A:

The IRS is responsible for FBAR enforcement, even though FBARs are not filed with the IRS. In 2003, The Financial Crimes and Enforcement Network (FinCEN) delegated enforcement authority regarding the FBAR to the Internal Revenue Service (IRS). FBARs are required under a Bank Secrecy Act provision of Title 31 and not under any provisions of the Internal Revenue Code. See the IRS detail page for more information [Foreign Bank and Financial Accounts \(FBARs\)](#).

5. Question ID: 94851176 (Topic: Federal Tax Law)

The United States Tax Court is a court of record established by which branch of our government?

- A. Congress.correct
- B. The IRS Commissioner.
- **C. The Supreme Court.wrong**
- D. The President.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 47% of students.

Correct Answer Explanation for A:

The United States Tax Court is a court of record established by Congress under Article I of the U.S. Constitution.

6. Question ID: 94851144 (Topic: Federal Tax Law)

Tax law is determined by all three branches of the federal government. Which branch of the U.S. government has the primary function of originating tax laws?

- A. The Supreme Court.
- **B. The President.wrong**
- C. Congress. correct
- D. The U.S. Treasury Department.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 80% of students.

Correct Answer Explanation for C:

Tax law is determined by all three branches of our federal government, although the legislative branch (Congress) has the primary function of originating tax laws. The executive branch (the president) is responsible for income tax regulations, revenue rulings, and revenue procedures. The president also has veto powers, which means he can stop legislation from becoming law. The judicial branch is responsible for court decisions.

9. Question ID: 94851161 (Topic: Federal Tax Law)

Sometimes, taxpayers will disagree with the IRS's interpretation of the Internal Revenue Code. The IRS is not bound to change its regulations due to a loss in court. The only exception to this rule is:

- A. A Congressional sanction.
- **B. A U.S. Tax Court ruling.wrong**
- C. A U.S. District Court ruling.
- D. A Supreme Court ruling.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 75% of students.

Correct Answer Explanation for D:

The IRS is not bound to change its regulations due to a loss in court. The only exception to this rule is the U.S. Supreme Court, whose decisions the IRS is obligated to follow.

10. Question ID: 94851168 (Topic: Federal Tax Law)

The U.S. Treasury Department gets their authority to issue regulations from laws enacted by which branch of the U.S. Government?

- A. Congresscorrect
- B. The U.S. Tax Court
- **C. The U.S. Supreme Courtwrong**
- D. Treasury Inspector General for Tax Administration (TIGTA)

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 84% of students.

Correct Answer Explanation for A:

The U.S. Treasury Department gets their authority to issue regulations from laws enacted by Congress. Tax laws are first enacted by Congress, and then signed by the

President. The U.S. Courts can interpret and even strike down tax laws that are deemed unconstitutional, but the courts themselves do not enact tax law.

11. Question ID: 94851149 (Topic: Treasury Regulations)

The U.S. courts give weight to Treasury regulations and will generally uphold the regulations so long as the IRS's interpretation is:_____.

- A. According to Congressional Intent.
- B. Allowable.
- C. Reasonable. correct
- **D. Permitted. wrong**

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 57% of students.

Correct Answer Explanation for C:

The courts give weight to Treasury regulations and will generally uphold the regulations so long as the IRS's interpretation is reasonable and does not contradict any provisions in the IRC.

12. Question ID: 94851169 (Topic: Treasury Regulations)

Which of the following is NOT a type of Treasury regulation?

- A. Procedural regulation.
- B. Supporting regulation.correct
- C. Legislative regulation.
- **D. Interpretative regulation.wrong**

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 79% of students.

Correct Answer Explanation for B:

There are three types of Treasury regulations: legislative, interpretive, and procedural. There is no "supporting regulation". Treasury regulations are the U.S. Treasury Department's official interpretations of the Internal Revenue Code.

13. Question ID: 94851177 (Topic: Treasury Regulations)

Among the following types of Treasury regulations, which has the highest degree of authority?

- A. Legislative regulation.correct
- B. Interpretive regulation.
- **C. Procedural regulation.wrong**

- D. Temporary regulation

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 93% of students.

Correct Answer Explanation for A:

Treasury regulations are the U.S. Treasury Department's official interpretations of the Internal Revenue Code. There are three types of Treasury regulations: legislative, interpretive, and procedural. **Legislative regulations** are created when Congress expressly delegates the authority to the Treasury secretary or the commissioner of the IRS to provide the requirements for a specific provision of the IRC. A legislative regulation has a higher degree of authority than an interpretive regulation or a procedural regulation.

14. Question ID: 94851151 (Topic: Treasury Regulations)

Where are Treasury regulations published?

- A. IRS Newswires.
- B. The Federal Register. correct
- C. The IRS website.
- **D. In official IRS Publications. wrong**

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 65% of students.

Correct Answer Explanation for B:

Treasury regulations are first published in the Federal Register. After publication in the Federal Register, regulations are organized by subject matter and codified in a separate publication called the Code of Federal Regulations (CFR).

15. Question ID: 94851173 (Topic: Treasury Regulations)

Official Treasury Regulations generally carry the same legal authority as the Internal Revenue Code itself. However, a legislative regulation may be overturned by the courts if:

- **A. If it is deemed too difficult to understand. wrong**
- B. If it is deemed too burdensome on taxpayers.
- C. It is deemed outside the power delegated to the U.S. Treasury. correct
- D. If it is deemed too burdensome for the government to administer.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 75% of students.

Correct Answer Explanation for C:

In general, legislative regulations carry the same authority as the law itself. However, a legislative regulation may be overturned if any of the following conflicts apply:

- It is outside the power delegated to the U.S. Treasury.
- It conflicts with a specific statute.
- It is deemed unreasonable by the courts.

16. Question ID: 94851148 (Topic: Treasury Regulations)

Which of the following pronouncements are the U.S. Treasury Department's official interpretations of the Internal Revenue Code?

- A. Private Letter Rulings.
- **B. IRS Newswires.wrong**
- C. Treasury regulations.correct
- D. IRS publications.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 71% of students.

Correct Answer Explanation for C:

Treasury regulations are the U.S. Treasury Department's official interpretations of the Internal Revenue Code. The IRC authorizes the Secretary of the Treasury to "prescribe all needful rules and regulations for enforcement" of the code. All regulations are written by the IRS's Office of the Chief Counsel and approved by the U.S. Treasury Secretary.

17. Question ID: 94851195 (Topic: Revenue Rulings and Revenue Procedures)

Which of the following statements is correct regarding the legality of revenue rulings and revenue procedures?

- A. Revenue rulings and revenue procedures are not binding in court.correct
- **B. Revenue rulings and revenue procedures are binding in court.wrong**
- C. Revenue rulings and revenue procedures are binding in Tax Court, but not in U.S. district courts.
- D. Revenue rulings are binding in court, but revenue procedures are not.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 57% of students.

Correct Answer Explanation for A:

Revenue rulings and revenue procedures are not binding in Tax Court or any other court. However, taxpayers can use revenue rulings and revenue procedures as official IRS guidance to avoid accuracy-related penalties.

18. Question ID: 94851249 (Topic: Revenue Rulings and Revenue Procedures)

Which of the following is NOT binding in court?

- A. Treasury Regulations
- **B. U.S. Tax Treaties**wrong
- C. Revenue Rulingscorrect
- D. Internal Revenue Code

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 69% of students.

Correct Answer Explanation for C:

Revenue Rulings are not binding on courts and do not have any force of law or the authoritative weight of Treasury Regulations. Regulations are the highest administrative authority issued by the Treasury Department. The IRC (Internal Revenue Code) is the foundation of all tax law and is the most authoritative source. The United States has income tax treaties with a number of foreign countries. Tax treaties are also considered primary authority.

19. Question ID: 7585019473 (Topic: Revenue Rulings and Revenue Procedures)

Where are IRS Revenue Rulings published?

- A. On the U.S. Tax Court website
- B. Internal Revenue Bulletinincorrect
- C. On the official U.S. Treasury Department website
- **D. The IRS news release and fact sheet archive**wrong

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 78% of students.

Incorrect Answer Explanation for D:

Revenue rulings are published in the Internal Revenue Bulletin for the information of and guidance to taxpayers, IRS personnel, and tax professionals.

Note: The IRS issues revenue rulings and revenue procedures to inform and guide taxpayers. Neither has the force of Treasury Department regulations, but they may be used as substantial authority by taxpayers. A revenue ruling typically states the IRS

position, while a revenue procedure provides instructions concerning that position. Revenue rulings are intended to promote the uniform application of the IRC.

Correct Answer Explanation for B:

Revenue rulings are published in the Internal Revenue Bulletin for the information of and guidance to taxpayers, IRS personnel, and tax professionals.

Note: The IRS issues revenue rulings and revenue procedures to inform and guide taxpayers. Neither has the force of Treasury Department regulations, but they may be used as substantial authority by taxpayers. A revenue ruling typically states the IRS position, while a revenue procedure provides instructions concerning that position. Revenue rulings are intended to promote the uniform application of the IRC.

Show Other Explanations

22. Question ID: 94851174 (Topic: Revenue Rulings and Revenue Procedures)

Which of the following IRS pronouncements have the highest authority?

- A. Advice published on the official IRS website.
- B. Revenue rulings.correct
- C. Official IRS publications.

- **D. Private letter rulings.wrong**

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 61% of students.

Correct Answer Explanation for B:

Revenue Rulings have the highest authority in the examples listed. Revenue Rulings are official IRS interpretations of the IRC and can be relied upon and cited as authority.

23. Question ID: 7585019463 (Topic: IRS Written Determinations (TAM, PLR))

What is the primary purpose of the Internal Revenue Manual (IRM)?

- A. To serve as a guide for IRS employees in all aspects of their work.correct
- B. To announce new tax laws and regulations in a timely manner.
- C. To publish IRS annual reports.
- **D. To provide taxpayers with detailed tax filing instructions for their individual tax returns.wrong**

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 80% of students.

Incorrect Answer Explanation for D:

The primary purpose of the Internal Revenue Manual (IRM) is to serve as a guide for IRS employees in all aspects of their work, including policies, procedures, and guidelines related to the organization, functions, administration, and operations of the IRS.

The IRM functions as an "employee handbook" for IRS personnel, and it serves as a guide for IRS employees in all aspects of their work.

Correct Answer Explanation for A:

The primary purpose of the Internal Revenue Manual (IRM) is to serve as a guide for IRS employees in all aspects of their work, including policies, procedures, and guidelines related to the organization, functions, administration, and operations of the IRS.

The IRM functions as an "employee handbook" for IRS personnel, and it serves as a guide for IRS employees in all aspects of their work.

Show Other Explanations

25. Question ID: 7585019456 (Topic: IRS Written Determinations (TAM, PLR))

Under what circumstances is a Technical Advice Memorandum (TAM) generally requested by IRS personnel?

- **A. When a taxpayer is appealing a U.S. Tax Court decision to a higher court** **wrong**
- B. Only when a taxpayer is applying for a Tax Treaty exemption
- C. A request for a TAM generally stems from an examination of a taxpayer's return, a consideration of a taxpayer's claim for a refund or credit, or other matter involving a specific taxpayer **correct**
- D. After the initial filing of a taxpayer's return, but before the return is processed

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 90% of students.

Incorrect Answer Explanation for A:

A Technical Advice Memorandum (TAM) generally stems from an examination of a taxpayer's return, a consideration of a taxpayer's claim for a refund or credit, or any other matter involving a specific taxpayer. The purpose of a Technical Advice Memorandum ("TAM") is to provide direction to IRS personnel and the public.

It provides the interpretation of the proper application of tax laws, tax treaties, regulations, revenue rulings, or other precedents for a specific taxpayer's case. TAMs are not published in the Internal Revenue Bulletin. The advice rendered represents the position of the IRS, but it only relates to the specific case in question.

Technical advice memoranda are made public after all the private information has been removed that could identify a particular taxpayer.

Correct Answer Explanation for C:

A Technical Advice Memorandum (TAM) generally stems from an examination of a taxpayer's return, a consideration of a taxpayer's claim for a refund or credit, or any other matter involving a specific taxpayer. The purpose of a Technical Advice Memorandum ("TAM") is to provide direction to IRS personnel and the public.

It provides the interpretation of the proper application of tax laws, tax treaties, regulations, revenue rulings, or other precedents for a specific taxpayer's case. TAMs are not published in the Internal Revenue Bulletin. The advice rendered represents the position of the IRS, but it only relates to the specific case in question.

Technical advice memoranda are made public after all the private information has been removed that could identify a particular taxpayer.

Show Other Explanations

27. Question ID: 7585019458 (Topic: IRS Written Determinations (TAM, PLR))

What is a Private Letter Ruling (PLR)?

- A. A summary of U.S. Tax Court decisions published in the Internal Revenue Bulletin.
- **B. A notice issued by the IRS to announce annual penalties for undisclosed tax shelter transactions.**wrong
- C. A public notice issued by the U.S. Treasury Department to inform taxpayers of changes in tax laws.
- D. A written statement issued to a taxpayer that interprets and applies tax laws to the taxpayer's specific case.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 96% of students.

Incorrect Answer Explanation for B:

A Private Letter Ruling (PLR) is a written statement issued to a taxpayer that interprets and applies tax laws to the taxpayer's specific case. It communicates the tax consequences of a prospective transaction before it is completed or before the taxpayer's return is filed.

A PLR is legally binding on the IRS, but only if the taxpayer fully and accurately described the proposed transaction in the request and carried out the transaction as described.

A private letter ruling is not free. The procedures and user fees for obtaining a letter ruling are published annually in the first revenue procedure of each calendar year.

Correct Answer Explanation for D:

A Private Letter Ruling (PLR) is a written statement issued to a taxpayer that interprets and applies tax laws to the taxpayer's specific case. It communicates the tax consequences of a prospective transaction before it is completed or before the taxpayer's return is filed.

A PLR is legally binding on the IRS, but only if the taxpayer fully and accurately described the proposed transaction in the request and carried out the transaction as described.

A private letter ruling is not free. The procedures and user fees for obtaining a letter ruling are published annually in the first revenue procedure of each calendar year.

Show Other Explanations

28. Question ID: 7585019459 (Topic: IRS Written Determinations (TAM, PLR))

When is a Private Letter Ruling (PLR) legally binding on the IRS?

- **A. When the taxpayer files their return.**wrong
- B. Only after the taxpayer has exhausted the IRS Appeals process.
- C. When the IRS publishes the PLR in the Internal Revenue Bulletin.
- D. When the taxpayer fully and accurately describes the proposed transaction in the request and carries out the transaction as described.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 84% of students.

Incorrect Answer Explanation for A:

A Private Letter Ruling (PLR) is legally binding on the IRS only if the taxpayer fully and accurately describes the proposed transaction in the request and carries out the transaction as described.

A Private Letter Ruling (PLR) is a written statement issued to a taxpayer that interprets and applies tax laws to the taxpayer's specific case. It communicates the tax consequences of a prospective transaction before it is completed or before the taxpayer's return is filed.

A private letter ruling is not free. The procedures and user fees for obtaining a letter ruling are published annually in the first revenue procedure of each calendar year.

Correct Answer Explanation for D:

A Private Letter Ruling (PLR) is legally binding on the IRS only if the taxpayer fully and accurately describes the proposed transaction in the request and carries out the transaction as described.

A Private Letter Ruling (PLR) is a written statement issued to a taxpayer that interprets and applies tax laws to the taxpayer's specific case. It communicates the tax consequences of a prospective transaction before it is completed or before the taxpayer's return is filed.

A private letter ruling is not free. The procedures and user fees for obtaining a letter ruling are published annually in the first revenue procedure of each calendar year.

Show Other Explanations

31. Question ID: 7585019460 (Topic: IRS Written Determinations (TAM, PLR))

What happens to a Private Letter Ruling (PLR) after it is issued?

- A. It is immediately published in the Internal Revenue Bulletin.
- B. It remains confidential and is never made public.
- **C. It is made public immediately without any redactions.**wrong
- D. It is made public after the taxpayer's private, identifiable information has been redacted.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 76% of students.

Incorrect Answer Explanation for C:

A Private Letter Ruling (PLR) is made public after the taxpayer's private, identifiable information has been redacted.

A Private Letter Ruling (PLR) is a written statement issued to a taxpayer that interprets and applies tax laws to the taxpayer's specific case. It communicates the tax consequences of a prospective transaction before it is completed or before the taxpayer's return is filed.

A private letter ruling is not free. The procedures and user fees for obtaining a letter ruling are published annually in the first revenue procedure of each calendar year.

Correct Answer Explanation for D:

A Private Letter Ruling (PLR) is made public after the taxpayer's private, identifiable information has been redacted.

A Private Letter Ruling (PLR) is a written statement issued to a taxpayer that interprets and applies tax laws to the taxpayer's specific case. It communicates the tax

consequences of a prospective transaction before it is completed or before the taxpayer's return is filed.

A private letter ruling is not free. The procedures and user fees for obtaining a letter ruling are published annually in the first revenue procedure of each calendar year.

Show Other Explanations

32. Question ID: 7585019461 (Topic: IRS Written Determinations (TAM, PLR))

What is the Internal Revenue Manual (IRM), and how is it used by IRS personnel?

- A. The IRM is an IRS news service that is issued primarily to foreign banking institutions to inform them of recent and upcoming changes to tax treaties.
- B. The IRM is a quarterly IRS notice that is issued primarily to businesses to inform them of recent and upcoming changes to payroll and employment law.
- **C. The IRM is an IRS Publication issued primarily to inform taxpayers of changes in tax laws.wrong**
- D. The IRM is the official compilation of policies, delegated authorities, procedures, instructions, and guidelines relating to the organization, functions, administration, and operations of the IRS.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 95% of students.

Incorrect Answer Explanation for C:

The Internal Revenue Manual (IRM) is the single official compilation of policies, delegated authorities, procedures, instructions, and guidelines relating to the organization, functions, administration, and operations of the IRS.

The IRM functions as an "employee handbook" for IRS personnel, and it serves as a guide for IRS employees in all aspects of their work.

Correct Answer Explanation for D:

The Internal Revenue Manual (IRM) is the single official compilation of policies, delegated authorities, procedures, instructions, and guidelines relating to the organization, functions, administration, and operations of the IRS.

The IRM functions as an "employee handbook" for IRS personnel, and it serves as a guide for IRS employees in all aspects of their work.

Show Other Explanations

33. Question ID: 94851154 (Topic: IRS Written Determinations (TAM, PLR))

What is a Technical Advice Memorandum (TAM)?

- A. Written guidance from the IRS on the legality of a tax shelter.
- **B. Written guidance from the IRS Office of Chief Counsel to a specific taxpayer.** wrong
- C. Written guidance furnished by the IRS Office of Chief Counsel upon the request of an IRS director. correct
- D. Written guidance to a specific taxpayer on a tax issue.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 65% of students.

Correct Answer Explanation for C:

A Technical Advice Memorandum is written guidance furnished by the IRS Office of Chief Counsel upon the request of an IRS director. TAMs are requested by IRS area offices after a return has been filed, often in conjunction with an ongoing examination. A TAM is issued in response to a technical or procedural question that develops during:

- The examination of a taxpayer's return
- Consideration of a taxpayer's claim for refund or credit
- A request for a determination letter
- Processing and considering non-docketed cases in an Appeals office

Note: A Technical Advice Memorandum (TAM) is an example of official IRS guidance. To learn more, see the IRS webpage on [Understanding IRS Guidance - A Brief Primer](#).

34. Question ID: 7585019462 (Topic: IRS Written Determinations (TAM, PLR))

Is the Internal Revenue Manual (IRM) considered "substantial authority" for positions taken on a tax return?

- **A. Only for tax submission processing.** wrong
- B. Yes, the IRM is considered substantial authority.
- C. Only for criminal investigations.
- D. No, the IRM is not considered substantial authority. correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 64% of students.

Incorrect Answer Explanation for A:

The IRM is not considered "substantial authority" for positions taken on tax matters; however, IRS employees are required to follow it when working on taxpayer matters.

The Internal Revenue Manual (IRM) is the single official compilation of policies, delegated authorities, procedures, instructions, and guidelines relating to the organization, functions, administration, and operations of the IRS.

The IRM functions as an "employee handbook" for IRS personnel, and it serves as a guide for IRS employees in all aspects of their work.

Correct Answer Explanation for D:

The IRM is not considered "substantial authority" for positions taken on tax matters; however, IRS employees are required to follow it when working on taxpayer matters.

The Internal Revenue Manual (IRM) is the single official compilation of policies, delegated authorities, procedures, instructions, and guidelines relating to the organization, functions, administration, and operations of the IRS.

The IRM functions as an "employee handbook" for IRS personnel, and it serves as a guide for IRS employees in all aspects of their work.

Show Other Explanations

35. Question ID: 94851178 (Topic: IRS Publications and Forms)

Which of the following types of guidance does NOT have "substantial authority" when it comes to federal tax law?

- **A. Congressional committee hearing reports.wrong**
- B. Treasury regulations.
- C. Court cases.
- D. Official IRS publications.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 70% of students.

Correct Answer Explanation for D:

Under IRC §6662, sources of "substantial authority" for tax law and establishing precedents for the future include the following: provisions of the Internal Revenue Code, temporary and final Treasury regulations, court cases, administrative pronouncements, tax treaties, and Congressional intent as reflected in committee reports. Although the IRS disseminates information to taxpayers and preparers through its publications, the publications themselves are not considered to have "substantial authority". To learn more about what type of guidance is considered substantial authority, see the IRS webpage on [Understanding IRS Guidance - A Brief Primer](#).

36. Question ID: 94851170 (Topic: IRS Publications and Forms)

Susie is an enrolled agent who is facing an accuracy-related penalty for a client's return that had a gross understatement of income. In her defense, Susie cites an IRS publication that seems to allow the treatment of the tax issue. Is Susie likely to win her case?

- **A. Perhaps, depending on the facts and circumstances of the case, because IRS publications are legally authoritative source material.**wrong
- B. No.correct
- C. Yes, because IRS publications are authoritative source material.
- D. Only a client can face penalties for understatement of income.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 66% of students.

Correct Answer Explanation for B:

IRS publications are designed to offer guidance to tax preparers and taxpayers. However, legally, they are not authoritative source material and generally cannot be used as an adequate defense against accuracy-related penalties. Although the information in publications is drawn from the Internal Revenue Code, Treasury regulations, and other primary sources of authority, publications themselves are not considered to have “substantial authority” to rely on when taking a position on a tax return. Under IRC §6662, sources of substantial authority include the following: provisions of the Internal Revenue Code, temporary and final regulations, court cases, administrative pronouncements, tax treaties, and Congressional intent as reflected in committee reports. The list was later expanded to include proposed regulations, private letter rulings, technical advice memoranda, IRS information or press releases, notices, and any other similar documents published by the IRS in the Internal Revenue Bulletin.

37. Question ID: 7585019464 (Topic: IRS Publications and Forms)

Where can taxpayers find and download IRS publications, forms, and instructions?

- A. On the U.S. Treasury website at www.treasury.gov, usually in both HTML and PDF file formats.
- **B. At local IRS offices only.**wrong
- C. On the IRS website at www.irs.gov, usually in both HTML and PDF file formats.correct
- D. By requesting them through U.S. mail.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 96% of students.

Incorrect Answer Explanation for B:

Taxpayers can find and download IRS publications, forms, and instructions on the IRS website at www.irs.gov, usually in both HTML and PDF file formats. Due to the growth in electronic filing and the availability of free access to tax forms online, the IRS no longer mails paper tax publications to taxpayers.

Correct Answer Explanation for C:

Taxpayers can find and download IRS publications, forms, and instructions on the IRS website at www.irs.gov, usually in both HTML and PDF file formats. Due to the growth in electronic filing and the availability of free access to tax forms online, the IRS no longer mails paper tax publications to taxpayers.

Show Other Explanations

40. Question ID: 94851163 (Topic: Freedom of Information Act Requests (FOIA))

Yasmin is an enrolled agent. She submitted a Freedom of Information Act request to the IRS for certain records. How many days does the IRS have to say whether it will comply with the request?

- A. 120 days.
- B. 60 days.
- C. 20 days. correct
- **D. 15 days. wrong**

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 53% of students.

Correct Answer Explanation for C:

The IRS has 20 business days to say whether it will comply with an FOIA request (excluding Saturdays, Sundays, and legal public holidays). When a request is denied, the IRS must give the reason for denial and explain the right to appeal to the head of the agency. See the IRS detail page for [Freedom of Information Act requests](#).

42. Question ID: 7585019466 (Topic: Freedom of Information Act Requests (FOIA))

Under the Freedom of Information Act (FOIA,) what are federal agencies, including the IRS, required to do upon receiving a written request for records?

- A. Forward the request to the U.S. Treasury Department for immediate processing.
- **B. Withhold the requested records unless the taxpayer who is requesting them has a valid court order.wrong**
- C. Automatically accept the request, as long as it is not for tax avoidance purposes.
- D. Disclose the requested records unless they can be withheld under certain exceptions allowed in the FOIA.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 86% of students.

Incorrect Answer Explanation for B:

Under FOIA, federal agencies, including the IRS, are required to disclose the requested records unless they can be withheld under certain exceptions allowed in the FOIA. The

IRS has the right to withhold information based on specific exemptions outlined in the FOIA statute.

These exemptions aim to protect national security, individual privacy, the proprietary interests of business, the functioning of the government, and other vital recognized interests. Certain exclusions apply to sensitive law enforcement records pertaining to criminal investigations, FBI counterintelligence efforts, and international terrorism activities.

Correct Answer Explanation for D:

Under FOIA, federal agencies, including the IRS, are required to disclose the requested records unless they can be withheld under certain exceptions allowed in the FOIA. The IRS has the right to withhold information based on specific exemptions outlined in the FOIA statute.

These exemptions aim to protect national security, individual privacy, the proprietary interests of business, the functioning of the government, and other vital recognized interests. Certain exclusions apply to sensitive law enforcement records pertaining to criminal investigations, FBI counterintelligence efforts, and international terrorism activities.

Show Other Explanations

43. Question ID: 7585019467 (Topic: Freedom of Information Act Requests (FOIA))

A Freedom of Information Act (FOIA) request for records can generally be made by any person to the IRS. However, the IRS may charge a reasonable fee for the records. What types of fees may the IRS charge under FOIA?

- A. Fees for temporary storage of the records
- **B. Fees for outside legal advice relating to the records request**wrong
- C. Fees for a legal process server to deliver the records
- D. Fees for searching, reviewing, and copying recordscorrect

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 74% of students.

Incorrect Answer Explanation for B:

Under the Freedom of Information Act (FOIA), the IRS may charge reasonable fees for searching, reviewing, and copying records that have been requested by a taxpayer or any other person.

Correct Answer Explanation for D:

Under the Freedom of Information Act (FOIA), the IRS may charge reasonable fees for searching, reviewing, and copying records that have been requested by a taxpayer or any other person.

Show Other Explanations

44. Question ID: 7585019467 (Topic: Freedom of Information Act Requests (FOIA))

Which of the following is a legitimate reason the IRS might withhold information under the Freedom of Information Act (FOIA)?

- **A. To protect the IRS from public rebuke.**wrong
- B. To protect national security.correct
- C. To avoid disclosing tax rates.
- D. To prevent taxpayers from filing returns.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 88% of students.

Incorrect Answer Explanation for A:

Under FOIA, federal agencies, including the IRS, are required to disclose the requested records unless they can be withheld under certain exceptions allowed in the FOIA. The IRS might withhold information under FOIA to protect national security, among other exemptions such as individual privacy, proprietary interests of business, and the functioning of the government.

Certain exclusions also apply to sensitive law enforcement records pertaining to criminal investigations, FBI counterintelligence efforts, and international terrorism activities.

Correct Answer Explanation for B:

Under FOIA, federal agencies, including the IRS, are required to disclose the requested records unless they can be withheld under certain exceptions allowed in the FOIA. The IRS might withhold information under FOIA to protect national security, among other exemptions such as individual privacy, proprietary interests of business, and the functioning of the government.

Certain exclusions also apply to sensitive law enforcement records pertaining to criminal investigations, FBI counterintelligence efforts, and international terrorism activities.

Show Other Explanations

45. Question ID: 7585019470 (Topic: Taxpayer Bill of Rights)

With regard to the Taxpayer Bill of Rights, what does the "Right to Appeal an IRS Decision" ensure for taxpayers?

- A. The right to litigate any tax assessment without having to pay the tax first.
 - **B. The right to protest any tax assessment as a sovereign citizen of the United States.**wrong
 - C. The right to have their case reviewed, but only by the same IRS agent.
 - D. The right to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and the right to take their cases to court.correct
- Study Unit 1: Legal Authority of the IRS covers the information for this question.*

This question is answered correctly on the first attempt by 93% of students.

Incorrect Answer Explanation for B:

The "Right to Appeal an IRS Decision" (in an Independent Forum) ensures taxpayers the right to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and the right to take their cases to court.

Every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These ten rights are known collectively as the "Taxpayer Bill of Rights." These rights cover a wide range of topics and issues and lay out what individual taxpayers can expect in the event they need to work with the IRS. Here are the rights outlined in the Taxpayer Bill of Rights:

1. The Right to Be Informed
2. The Right to Quality Service
3. The Right to Pay No More than the Correct Amount of Tax
4. The Right to Challenge the IRS's Position and Be Heard
5. The Right to Appeal an IRS Decision in an Independent Forum
6. The Right to Finality
7. The Right to Privacy
8. The Right to Confidentiality
9. The Right to Retain Representation
10. The Right to a Fair and Just Tax System

Correct Answer Explanation for D:

The "Right to Appeal an IRS Decision" (in an Independent Forum) ensures taxpayers the right to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and the right to take their cases to court.

Every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These ten rights are known collectively as the "Taxpayer Bill of Rights." These rights cover a wide range of topics and issues and lay out what individual

taxpayers can expect in the event they need to work with the IRS. Here are the rights outlined in the Taxpayer Bill of Rights:

1. The Right to Be Informed
2. The Right to Quality Service
3. The Right to Pay No More than the Correct Amount of Tax
4. The Right to Challenge the IRS's Position and Be Heard
5. The Right to Appeal an IRS Decision in an Independent Forum
6. The Right to Finality
7. The Right to Privacy
8. The Right to Confidentiality
9. The Right to Retain Representation
10. The Right to a Fair and Just Tax System

Show Other Explanations

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48. Question ID: 7585019471 (Topic: Taxpayer Bill of Rights)

The Taxpayer Bill of Rights includes the "Right to Pay No More than the Correct Amount of Tax." What does this mean for taxpayers?

- A. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.correct
- **B. Taxpayers have legal right to pay taxes only when they are residing in the United States.wrong**
- C. Taxpayers right to pay income taxes voluntarily, and only if they choose to.
- D. Taxpayers have legal right to pay taxes in any currency, including foreign currency, as long as the IRS is notified in advance.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 98% of students.

Incorrect Answer Explanation for B:

The "Right to Pay No More than the Correct Amount of Tax" includes the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

Every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These ten rights are known collectively as the "Taxpayer Bill of Rights." These rights cover a wide range of topics and issues and lay out what individual taxpayers can expect in the event they need to work with the IRS. Here are the rights outlined in the Taxpayer Bill of Rights:

1. The Right to Be Informed
2. The Right to Quality Service
3. The Right to Pay No More than the Correct Amount of Tax
4. The Right to Challenge the IRS's Position and Be Heard
5. The Right to Appeal an IRS Decision in an Independent Forum
6. The Right to Finality
7. The Right to Privacy
8. The Right to Confidentiality
9. The Right to Retain Representation
10. The Right to a Fair and Just Tax System

Correct Answer Explanation for A:

The "Right to Pay No More than the Correct Amount of Tax" includes the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

Every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These ten rights are known collectively as the "Taxpayer Bill of Rights." These rights cover a wide range of topics and issues and lay out what individual taxpayers can expect in the event they need to work with the IRS. Here are the rights outlined in the Taxpayer Bill of Rights:

1. The Right to Be Informed
2. The Right to Quality Service
3. The Right to Pay No More than the Correct Amount of Tax
4. The Right to Challenge the IRS's Position and Be Heard
5. The Right to Appeal an IRS Decision in an Independent Forum
6. The Right to Finality
7. The Right to Privacy
8. The Right to Confidentiality
9. The Right to Retain Representation
10. The Right to a Fair and Just Tax System

Show Other Explanations

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49. Question ID: 94851180 (Topic: Taxpayer Bill of Rights)

With regard to taxpayer's rights before the IRS, what does the "Right to Privacy and Confidentiality" mean?

- A. The Right to Privacy and Confidentiality means that the IRS will not disclose a taxpayer's biographical information, except to close family members.
- **B. The Right to Privacy and Confidentiality means that the IRS will not disclose an employee's wage and income transcripts.**wrong
- C. The Right to Privacy and Confidentiality means that the IRS will not disclose to anyone the information a taxpayer provides, except as authorized by law.correct
- D. The Right to Privacy and Confidentiality means that the IRS will not disclose a taxpayer's income.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 97% of students.

Correct Answer Explanation for C:

With regard to taxpayer's rights, the "Right to Privacy and Confidentiality" means that the IRS will not disclose to anyone the information a taxpayer provides, except as authorized by law. This is the right to confidentiality - the eighth of ten rights taxpayers have under the [Taxpayer Bill of Rights](#). The right to confidentiality means:

- The IRS won't give any information to a third party without permission from the taxpayer.
- The agency can't contact third parties such as an employer, neighbor, or bank for information unless they give the taxpayer reasonable notice first.
- The same confidentiality a taxpayer has with an attorney also applies to tax professionals working with the IRS on the taxpayer's behalf.

Confidential communications include conversations, messages, documents, and info that:

- Fall within the tax professional's authority to practice before the IRS, but it doesn't include tax return preparation.
- Are considered private or restricted between the taxpayer and their attorney.
- Relate to noncriminal tax matters with the IRS, or noncriminal tax cases in federal court.

50. Question ID: 94851281 (Topic: IRS Divisions and the Taxpayer Advocate)

Sophia's return was selected for examination. Her IRS examiner has refused to return her calls and has rescheduled her audit three times. Sophia believes the IRS is not handling her case in a timely and appropriate manner. Who should she contact for assistance?

- A. IRS Help Line.
- B. U.S. Tax Court.
- **C. IRS Appeals office.wrong**
- D. Taxpayer Advocate Service.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 93% of students.

Correct Answer Explanation for D:

Sophia should contact the Taxpayer Advocate Service (TAS). Congress created the Taxpayer Advocate Service, an independent function within the IRS, to help taxpayers resolve issues with the IRS and recommend changes that will prevent future problems. Every year, the TAS helps thousands of taxpayers find solutions to their tax issues. There is no charge to taxpayers who use the service.

51. Question ID: 94851222 (Topic: IRS Divisions and the Taxpayer Advocate)

Joaquin was the victim of identity theft. The IRS froze his account and he was unable to obtain his tax refund. He worked with the IRS for several months to have his account unfrozen, but the IRS said it needed additional time to process his request. Joaquin is experiencing financial hardship because he cannot access his tax refund. What is Joaquin's best course of action?

- A. Contact the Taxpayer Advocate Service.correct
- B. Contact TIGTA, the Treasury Inspector General for Tax Administration.
- **C. Hire a tax attorney to write a letter threatening legal action.wrong**
- D. Sue the IRS for his refund.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 94% of students.

Correct Answer Explanation for A:

The Taxpayer Advocate Service (TAS) is designed to be a taxpayer's voice at the IRS. It is a free and confidential service available for taxpayers who are experiencing significant problems or delays with the IRS and who have not been able to resolve the problems on their own. TAS operates independently from other IRS divisions. Its services are available when a taxpayer is facing the following situations:

- Economic harm or significant cost (including fees for professional representation)
- A significant delay to resolve a tax issue
- No response or resolution to a problem by the date promised by the IRS
- Irreparable injury or long-term adverse impact if relief is not granted

52. Question ID: 94851296 (Topic: IRS Divisions and the Taxpayer Advocate)

Which of the following best describes the Taxpayer Advocate Service (TAS)?

- A. A government watchdog agency that monitors the IRS for instances of wastefulness and corruption.
- **B. A special congressional committee formed to advocate for the rights of taxpayers.wrong**
- C. A partner of the IRS that works closely with the Appeals and Examination divisions to help taxpayers resolve problems.
- D. An independent organization within the IRS whose goal is to help taxpayers resolve problems with the IRS.correct

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 86% of students.

Correct Answer Explanation for D:

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose goal is to help taxpayers resolve problems with the IRS. A taxpayer may be eligible for TAS assistance when he is facing the following situations:

- Economic harm or significant cost (including fees for professional representation)
- A significant delay to resolve a tax issue
- No response or resolution to a problem by the date promised by the IRS
- Irreparable injury or long-term adverse impact if relief is not granted

The Taxpayer Advocate Service is free and confidential and is available for businesses as well as individuals.

53. Question ID: 7585019473 (Topic: IRS Divisions and the Taxpayer Advocate)

Which of the following is NOT a division of the Internal Revenue Service?

- **A. Small Business and Self-Employed Divisionwrong**
- B. United States Tax Courtcorrect
- C. Large Business and International Division
- D. Tax-Exempt and Government Entities Division

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 93% of students.

Incorrect Answer Explanation for A:

The United States Tax Court is not a division of the IRS. The United States Tax Court is a Federal trial court and not part of the Internal Revenue Service or the U.S. Treasury Department. The IRS currently has four primary operating divisions:

1. Wage and Investment Division (W&I) with wage and investment income only.
2. Small Business/Self-Employed (SB/SE) serves self-employed filers who are fully or partially self-employed individuals and small businesses.
3. Large Business and International (LB&I) serves corporations, subchapter S corporations, and partnerships with assets greater than \$10 million. It also serves U.S. citizens and residents with offshore activities and non-residents with U.S. activities.
4. Tax Exempt and Government Entities (TE/GE) serves customers across three distinct taxpayer segments - Employee Plans, Exempt Organizations, and Government Entities.

Correct Answer Explanation for B:

The United States Tax Court is not a division of the IRS. The United States Tax Court is a Federal trial court and not part of the Internal Revenue Service or the U.S. Treasury Department. The IRS currently has four primary operating divisions:

1. Wage and Investment Division (W&I) with wage and investment income only.
2. Small Business/Self-Employed (SB/SE) serves self-employed filers who are fully or partially self-employed individuals and small businesses.
3. Large Business and International (LB&I) serves corporations, subchapter S corporations, and partnerships with assets greater than \$10 million. It also serves U.S. citizens and residents with offshore activities and non-residents with U.S. activities.
4. Tax Exempt and Government Entities (TE/GE) serves customers across three distinct taxpayer segments - Employee Plans, Exempt Organizations, and Government Entities.

Show Other Explanations

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54. Question ID: 7585019474 (Topic: IRS Divisions and the Taxpayer Advocate)

Which division of the IRS serves individuals with wage and investment income only?

- **A. Large Business and International Division**wrong

- B. Tax-Exempt and Government Entities Division
- C. Wage and Investment Divisioncorrect
- D. Small Business and Self-Employed Division

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 93% of students.

Incorrect Answer Explanation for A:

The Wage and Investment Division serves individuals with wage and investment income only. The IRS currently has four primary operating divisions:

1. Wage and Investment Division (W&I) with wage and investment income only.
2. Small Business/Self-Employed (SB/SE) serves self-employed filers who are fully or partially self-employed individuals and small businesses.
3. Large Business and International (LB&I) serves corporations, subchapter S corporations, and partnerships with assets greater than \$10 million. It also serves U.S. citizens and residents with offshore activities and non-residents with U.S. activities.
4. Tax Exempt and Government Entities (TE/GE) serves customers across three distinct taxpayer segments - Employee Plans, Exempt Organizations, and Government Entities.

Correct Answer Explanation for C:

The Wage and Investment Division serves individuals with wage and investment income only. The IRS currently has four primary operating divisions:

1. Wage and Investment Division (W&I) with wage and investment income only.
2. Small Business/Self-Employed (SB/SE) serves self-employed filers who are fully or partially self-employed individuals and small businesses.
3. Large Business and International (LB&I) serves corporations, subchapter S corporations, and partnerships with assets greater than \$10 million. It also serves U.S. citizens and residents with offshore activities and non-residents with U.S. activities.
4. Tax Exempt and Government Entities (TE/GE) serves customers across three distinct taxpayer segments - Employee Plans, Exempt Organizations, and Government Entities.

Show Other Explanations

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56. Question ID: 7585019475 (Topic: IRS Divisions and the Taxpayer Advocate)

What is the primary role of the Taxpayer Advocate Service (TAS)?

- A. To ensure that every taxpayer is treated fairly and to help taxpayers resolve problems with the IRS.correct
- B. To improve taxpayer compliance by providing comprehensive oversight and support of tax professionals.
- **C. To provide audit and investigative services that promote economy, efficiency, and integrity in the administration of the internal revenue laws.wrong**
- D. To ensure that the IRS helps taxpayers combat fraud and ID theft.

Study Unit 1: Legal Authority of the IRS covers the information for this question.

This question is answered correctly on the first attempt by 91% of students.

Incorrect Answer Explanation for C:

The primary role of the Taxpayer Advocate Service (TAS) is to ensure that every taxpayer is treated fairly and to help taxpayers resolve problems with the IRS.

Note: The [Taxpayer Advocate Service \(TAS\)](#) is an independent organization within the Internal Revenue Service (IRS) that aims to assist taxpayers in resolving issues with the IRS. Taxpayers may receive TAS assistance if they are facing economic harm or significant delays in resolving a tax matter. Services provided by TAS are free, confidential, and available for both businesses and individuals.

Correct Answer Explanation for A:

The primary role of the Taxpayer Advocate Service (TAS) is to ensure that every taxpayer is treated fairly and to help taxpayers resolve problems with the IRS.

Note: The [Taxpayer Advocate Service \(TAS\)](#) is an independent organization within the Internal Revenue Service (IRS) that aims to assist taxpayers in resolving issues with the IRS. Taxpayers may receive TAS assistance if they are facing economic harm or significant delays in resolving a tax matter. Services provided by TAS are free, confidential, and available for both businesses and individuals.

Show Other Explanations

57. Question ID: 7585019476 (Topic: IRS Divisions and the Taxpayer Advocate)

What is the easiest way for a taxpayer to request assistance from the Taxpayer Advocate Service (TAS)?

- A. By submitting a formal request through a licensed tax preparer.
 - **B. By visiting the IRS headquarters and requesting direct assistance in person.** *wrong*
 - C. By calling the IRS customer service hotline.
 - D. By downloading Form 911 and mailing or faxing it to their local TAS office. *correct*
- Study Unit 1: Legal Authority of the IRS covers the information for this question.*

This question is answered correctly on the first attempt by 70% of students.

Incorrect Answer Explanation for B:

A taxpayer may request assistance from the Taxpayer Advocate Service (TAS) by downloading Form 911, Request for Taxpayer Advocate Service Assistance, and mailing or faxing it to their local TAS office.

Note: The [Taxpayer Advocate Service \(TAS\)](#) is an independent organization within the Internal Revenue Service (IRS) that aims to assist taxpayers in resolving issues with the IRS. Taxpayers may receive TAS assistance if they are facing economic harm or significant delays in resolving a tax matter. Services provided by TAS are free, confidential, and available for both businesses and individuals.

Correct Answer Explanation for D:

A taxpayer may request assistance from the Taxpayer Advocate Service (TAS) by downloading Form 911, Request for Taxpayer Advocate Service Assistance, and mailing or faxing it to their local TAS office.

Note: The [Taxpayer Advocate Service \(TAS\)](#) is an independent organization within the Internal Revenue Service (IRS) that aims to assist taxpayers in resolving issues with the IRS. Taxpayers may receive TAS assistance if they are facing economic harm or significant delays in resolving a tax matter. Services provided by TAS are free, confidential, and available for both businesses and individuals.

Show Other Explanations

58. Question ID: 7585019477 (Topic: IRS Divisions and the Taxpayer Advocate)

Under which of the following scenarios will the Taxpayer Advocate Service (TAS) provide assistance to a taxpayer?

- A. If the taxpayer needs help filing their tax return because they do not speak English.
- B. If the taxpayer needs help to appeal an adverse U.S. Tax Court decision.