

Introduction

Section 7803(c)(2)(B)(ii) of the Internal Revenue Code requires the National Taxpayer Advocate to submit an annual report identifying at least 20 of the most serious problems encountered by taxpayers and to make administrative and legislative recommendations to mitigate those problems.¹ The National Taxpayer Advocate is releasing this Volume III of literature reviews as a supplement to her 2016 Annual Report to Congress.

These literature reviews contain additional commentary and an extensive listing of articles, reports, and discussions providing a broader context for seven of the Most Serious Problems presented in Volume I. To better understand the problems and burdens currently faced by taxpayers and develop effective remedies, it is helpful to look beyond the customer experience within the IRS.

The National Taxpayer Advocate hopes this resource inspires further informed conversation and research about strengthening taxpayer rights and developing innovative customer-centric tax administration.

¹ See National Taxpayer Advocate 2016 Annual Report to Congress vol. 1, www.TaxpayerAdvocate.irs.gov/2016AnnualReport.