

# Request for Taxpayer Assistance Order

## Part 1 Taxpayer Information

1a Your Name as shown on tax return		1b Taxpayer Identification Number (SSN, ITIN, EIN)	
2a Spouse's Name as shown on tax return (if applicable)		2b Taxpayer Identification Number (SSN, ITIN, EIN)	
3a Address (Number and street or PO Box)			
3b City		3c State or Foreign Country	3d ZIP Code
4 Fax Number with area code (if applicable)		5 Email Address	
6 Tax Type		7 Tax Period(s)	
8 Person to contact		9 Daytime Phone Number with area code	
10 Best time to call		11 <input type="checkbox"/> Check here if you consent to have confidential information about your tax issue left on your voice mail at this number.	
12 Please describe the tax issue you are experiencing and any significant hardship it may be creating. If more space is needed, attach additional sheets.			
13 Please describe the relief/assistance you are requesting. If more space is needed, attach additional sheets.			

## Taxpayer Signature

I understand that the Problem Resolution Officer may contact third parties in order to respond to this request and I authorize such contacts to be made. Further, by authorizing the Problem Resolution Officer to contact third parties, I understand that I will not receive notice of third parties contacted in connection with this request.

14a Signature of Taxpayer or Corporate Officer, and title, if applicable		14b Date signed
15a Signature of Spouse (if applicable)		15b Date signed

## Part 2 Representative Information (Attach Arizona Form 285.)

16 Name of Authorized Representative		17 Centralized Authorization File (CAF) Number	
18a Current Mailing Address (Number and street or PO Box)		18b City	18c State    18d ZIP Code
19 Daytime Phone Number with area code		20 Fax Number with area code	
21a Signature of Representative		21b Date signed	

## Part 3 For Problem Resolution Office Use Only

<input type="checkbox"/> TAO Granted <input type="checkbox"/> Informal Relief Granted <input type="checkbox"/> TAO Denied		TAO Start Date	TAO End Date
		MM / DD / 20YY	MM / DD / 20YY
Type of Relief Granted:			
Signature of Problem Resolution Officer		Date signed	
<input type="checkbox"/> TAO Rescinded		Signature of Problem Resolution Officer	Date signed

**Request for Taxpayer Assistance Order (TAO)**

For information or help with this form, please call (602) 716-6025.

**The Problem Resolution Officer (PRO)**

The PRO is your voice at the department. The PRO may be able to help you if you are having a problem with the department. Before you ask for help from the PRO, you should try to resolve your tax issues through normal channels.

If you cannot resolve your problem through the normal channels, the PRO can help you in person, by phone or in writing. The PRO may be able to help you after repeated tries to contact us without a response or if we have not given you a response by the date promised. When the PRO reviews your problem, the PRO will make all efforts to correct the problem before you are subject to potential hardship.

Sometimes, situations may arise where special help is needed. In some cases, a taxpayer may face a significant hardship due to the manner in which the department administers the tax laws. In cases where you may face significant hardship you may apply for a Taxpayer Assistance Order (TAO) using Form 91. In most cases, however, the PRO will not formally issue an order requiring the department to stop certain action. Typically, relief is granted informally, without an official order.

**What is a TAO?**

A TAO provides for the temporary suspension of an action the department may be taking against you. The PRO will generally ask the department to stop certain activities while your request for assistance is pending (for example, lien filings, levies, and seizures). While the action is suspended, the PRO will review your case to see if there are alternatives which can help to relieve the hardship.

You cannot apply for a TAO to contest the merits of a tax liability or as a substitute for informal protest procedures or normal administrative or judicial proceedings for the review of a deficiency assessment, collection action or denial of refund.

**NOTE:** A TAO suspends the applicable statute of limitations. The statute of limitations is suspended from the date you apply for the order or the date the order is issued, whichever is earlier, until the order's expiration date, modification date or rescission date.

**When Should I Apply for a TAO?**

You may apply for a TAO in cases where you or your business may face a significant hardship. You should

submit your request within a reasonable time after you become aware of the significant hardship or potential significant hardship.

A significant hardship includes any one of the following:

1. An immediate threat of adverse action.
2. A delay of more than 30 days in resolving your account problems.
3. You will incur costs (including fees for professional representation) if relief is not granted.
4. You will suffer irreparable injury or a long-term adverse impact if relief is not granted.

A significant hardship may include an economic hardship or a hardship caused by other than economic difficulties. A mere economic or personal inconvenience does not qualify as a significant hardship.

The following is a list of common factors which the PRO may consider when making a significant hardship determination. The list is not all inclusive and is meant to only give an indication of the types of situations which will be considered.

1. The likelihood that hardship will result before normal procedures have time to take effect.
2. Your ability to retain housing, utilities or employment.
3. Your ability to obtain food, clothing or medical treatment.
4. The chance of irreparable damage to your credit rating.
5. The likelihood of serious financial hardship, such as an imminent bankruptcy or an inability to meet payroll.
6. The loss of the opportunity to provide education to you or your family.

**Where Should I Send this Form?**

Please be sure to fill out the form completely and submit it to the PRO so the PRO can work your issue as soon as possible.

**The quickest way to submit Form 91 to the PRO is by Fax.**

If you are faxing this form to the PRO, fax your request to (602) 542-4772.

**You also can mail this form.**

If you are mailing this request to the PRO, mail your request to:

Problem Resolution Officer  
Arizona Department of Revenue  
1600 W Monroe  
Phoenix, AZ 85007

**What Happens Next?**

The PRO will let you know if your request has been approved or denied, by phone, within a week of your submission. The PRO will follow up by mail within 30 days of your submission. Please be aware that the PRO may have started action prior to you receiving notification. If you do not hear from the PRO within one week of submitting Form 91, please call the PRO at (602) 716-6025.

**Completing Form 91**

**NOTE:** *When you submit this form, you are authorizing the PRO to contact third parties as necessary to respond to your request. You may not receive further notice about these contacts.*

**Caution:**

Do not file this form to raise frivolous arguments.

The PRO will not consider or respond to any frivolous arguments that you raise on this form. You can find examples of frivolous arguments in IRS Publication 2105, *Why do I have to Pay Taxes*.

**Part 1 - Taxpayer Information****Line 1a -**

Enter your name as shown on the tax return that relates to this request for assistance.

**Line 1b -**

Enter your Taxpayer Identifying Number.

If you are an individual this will be either a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), if the IRS has issued you an ITIN.

If you are a business entity, enter the Employer Identification Number (EIN) of the business.

**Line 2a -**

If this request relates to a jointly filed return, enter your spouse's name.

**Line 2b -**

If this request relates to a jointly filed return, enter your spouse's SSN or ITIN if the IRS has issued your spouse an ITIN.

**Line 3a through 3d -**

Enter your current mailing address, including street number and name, city, state, or foreign country, and zip code.

**Line 4 -**

If applicable, enter your fax number, including the area code.

**Line 5 -**

Enter your e-mail address. We will only use this to contact you if we are unable to reach you by telephone and your issue appears to be time sensitive. We will not use your e-mail address to discuss the specifics of your case.

**Line 6 -**

Enter the type of tax that relates to this request. For example, an individual taxpayer with an income tax issue would enter individual income tax.

**Line 7 -**

Enter the tax periods that relate to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year. If your request involves an employment tax issue, enter the calendar quarter.

**Line 8 -**

Enter the name of the person we should contact. For partnerships, corporations, trusts, etc., enter the name of the person authorized to act on the entity's behalf. If the contact person is not the taxpayer or other authorized individual, please see the Instructions for Part 2, *Representative Information*.

**Line 9 -**

Enter your daytime telephone number, including the area code.

**Line 10 -**

Please indicate the best time for the PRO to call you. Please specify A.M. or P.M. hours.

**Line 11 -**

If you consent for the PRO to leave voice mail at the phone number entered on line 9, check the box on line 11. You are not obligated to have information about your tax issue left at this number. If other individuals have access to your voice mail and you do not wish for them to receive any confidential information about your tax issue, please do not check the box.

**Line 12 -**

Please describe the tax issue you are experiencing and any significant hardship it may be creating.

Specify what type of significant hardship you are facing due to the department's administration of the tax laws. Furnish any documentation that you believe would assist us in resolving the issue.

Specify the actions that the department has taken (or not taken) to resolve the issue. If the issue involves a department delay of more than 30 days in resolving your issue, indicate the date you first contacted the department for assistance in resolving your issue.

**Line 13 -**

Please describe the relief or the assistance you are requesting. Specify the action that you want taken and that you believe necessary to resolve the issue. Again, furnish any documentation that you believe would assist us in resolving the issue.

**Lines 14a through 15b -**

If this is a request for assistance for a joint income tax issue, both spouses must sign in the appropriate blocks and enter the date the request was signed. If only one spouse is requesting assistance, only the requesting spouse must sign the request.

If this request is being submitted for another individual, only a person authorized and empowered to act on that individual's behalf should sign the request. Requests for corporations must be signed by an officer and include the officer's title.

**Part 2 - Representative Information**

If you do not have a duly authorized representative, skip Part 2.

**NOTE:** *If you wish to have a representative act on your behalf, you must give him or her power of attorney or tax information authorization for the tax return(s) and period(s) involved. For additional information see Form 285, General Disclosure/Representation Authorization Form. You may also want to view Arizona Department of Revenue General Tax Procedure, GTP 15-2, Procedure for Submission of a Power of Attorney.*

**Representatives:**

If you are an authorized representative submitting this request on behalf of the taxpayer identified in Part I, complete Part 2, lines 16 through 21b.

**Part 3 - For Problem Resolution Office Use Only**

The PRO will complete Part 3 of Arizona Form 91. The PRO will indicate whether or not the TAO has been granted. If the TAO has been granted, the PRO will also indicate the type of relief granted and the effective dates of the relief.

The PRO will either mail or fax a copy of the decision to the taxpayer and the taxpayer's representative.

**NOTE:** *If the PRO grants relief without issuing a formal order, the PRO will let you know by telephone.*

The PRO will consider modifying the TAO if there are compelling circumstances that require immediate action by the department (e.g., situations where collection is in jeopardy may require the immediate issuance of a Notice of Levy). In this case the PRO has the authority to rescind a TAO. If the PRO rescinds the TAO, the PRO will indicate that the TAO has been rescinded on Form 91. The PRO will also indicate the date the TAO was rescinded. The PRO will mail a copy of the rescission to the taxpayer and the taxpayer's representative.