

RECOGNIZE A SYSTEMIC ISSUE? CONSIDER MAKING A SAMS SUBMISSION!

What is SAMS?

The Systemic Advocacy Management System (SAMS) is a database of *issues* submitted to the Taxpayer Advocate Service Office of Systemic Advocacy and the *advocacy projects* developed from some of these submissions. The issues come from a variety of sources. IRS employees, external stakeholders, including individual and business taxpayers, practitioners, research, and professional organizations, can all submit issues to SAMS.

The Office of Systemic Advocacy (SA) is responsible for advocating for systemic and procedural change, both reactively and proactively. A *systemic issue* impacts a taxpayer segment. It involves systems, processes, policies, procedures, or legislation; and requires study, analysis, recommendation(s), and action to affect positive results.

Systemic advocacy means identifying and addressing systemic problems by analyzing their root causes and recommending corrective action.

How to submit an issue:

Go to the <https://www.irs.gov/Advocate/Systemic-Advocacy-Management-System-SAMS>

Use the "Enter SAMS" button at the bottom of the screen to submit your issue.

Answer the issue qualification questions and submit.

You will be asked to describe the issue briefly and provide your name, telephone number and email address. **Do not include any personal taxpayer information like your social security number. You are limited to 2,000 characters to describe your issue.**

The information entered is transmitted over a non-secure channel. The input of your name and contact information is strictly voluntary and will not be stored, shared, sold or used for any purpose except as may be required by law. We require your email address in order to reply to your submission or clarify the issue.

TAS Systemic Advocacy FAQs

Q: What is Systemic Advocacy?

A: Systemic Advocacy means identifying and addressing systemic tax problems by analyzing their root causes and recommending corrective action. In all facets of our work, we in the Office of Systemic Advocacy maintain independence and impartiality, and pursue recommendations from an impartial perspective. We may try to resolve problems by recommending administrative changes to IRS policy, procedures, and processes, or by proposing legislative remedies.

Q: Is Systemic Advocacy the same as the Taxpayer Advocate Service?

A: The Office of Systemic Advocacy is part of the Taxpayer Advocate Service. In keeping with TAS' Congressionally-mandated mission, we maintain independence from other IRS functions, look at issues impartially, and pursue recommendations from that perspective.

The Office of Systemic Advocacy advocates systemic and procedural change, both reactively and proactively. We focus on issues that impact *multiple* taxpayers rather than problems that occur on a single federal tax return. We also help to coordinate and produce the National Taxpayer Advocate's [Annual Report to Congress](#) on TAS activities for each fiscal year.

Q: How do you define "Systemic?"

A: A systemic issue impacts a segment of the taxpayer population. It involves systems, processes, policies, procedures, or legislation; and requires study, analysis, recommendation(s), and action to effect a positive resolution. Systemic issues are not the same as individual taxpayer cases.

Q: What is SAMS?

SAMS stands for Systemic Advocacy Management System, our new web-based method of receiving and prioritizing systemic issues and problems. SAMS allows taxpayers to bring systemic issues directly to our attention.

Q: How should taxpayers submit issues?

A: Individuals, businesses, academic and research institutions, professional organizations, practitioners and all other interested parties may submit issues by using the following procedure:

- Click on the link at the bottom of the page to access SAMS.
- Take a minute to read the information on the SAMS welcome page, then click the button at the bottom of that page.
- Answer a few questions to determine whether you have a systemic issue. You'll be directed to the SAMS Issue Submission page based on your responses.
- Fill in the required fields and give us a brief description of the issue.
- **Do not include taxpayer (personal) information such as your social security number or any other tax data.**

- Click the "Submit Issue" button.

Q: Can I send attachments with submissions?

A: Sorry, but SAMS won't accept attachments. Please don't paste in text from Microsoft Word either, because it contains hidden characters.

Q: What kind of issues should I submit to the Office of Systemic Advocacy?

A: We'd like to hear about systemic issues that might affect a significant number of taxpayers, not individual problems that apply only to you. For example, if an unresolved federal tax problem is causing an economic hardship, you may be able to resolve it with help from [one of our case advocates](#). On the other hand, if you own a business, and you and several of your friends in the Chamber of Commerce are all experiencing the same tax problem that may be a **systemic issue** for us to examine.

Q: Will I receive a response?

A: You should get an email acknowledging that the Office of Systemic Advocacy has received your submission. After that, you may receive other messages which the SAMS system generates automatically as the issue is reviewed and its status changes.

Q: What happens to my issue once it is submitted?

A: All issues submitted by the public are entered into the SAMS database along with those sent by IRS employees. After reviewing each submission, we decide whether it merits development as an advocacy project, and if so we assign it to be resolved.

Q: Is there any other way to submit issues?

A: SAMS is the quickest, most direct method of bringing issues to our attention. However, you may also use the following procedure:

- Go to the Forms and Publications section of IRS.gov to obtain a Systemic Advocacy Issue Submission Form, IRS Form 14411. This is a fillable PDF document.
- Fill in the fields as requested.
- **Do not include any taxpayer information such as social security numbers or other private data.**
- Save the finished form to your hard drive.
- Print it and fax it to (855) 813-7412.

Q: Is the Advocacy Issue Submission Form available to taxpayers that lack Internet access?

A: Yes. All taxpayers can obtain the printed version of Form 14411 by calling 1-800-Tax-Form.