

**MSP
#1****TAX LAW QUESTIONS: The IRS's Failure to Answer the Right Tax Law Questions at the Right Time Harms Taxpayers, Erodes Taxpayer Rights, and Undermines Confidence in the IRS****RESPONSIBLE OFFICIAL**

Ken Corbin, Commissioner, Wage and Investment Division

TAXPAYER RIGHTS IMPACTED¹

- *The Right to Be Informed*
- *The Right to Quality Service*
- *The Right to a Fair and Just Tax System*

DEFINITION OF PROBLEM

The Internal Revenue Code (IRC) is a behemoth document containing nearly four million words, further complicated by the most sweeping tax reform since 1986, the Tax Cuts and Job Act (TCJA), passed in December 2017.² Taxpayers need answers to tax law questions, both basic and complicated, and they need those answers quickly and accurately to meet their obligations for the upcoming year. The *right to be informed* is fundamental to exercising all other taxpayer rights and serves as a cornerstone for taxpayers to understand their tax rights and responsibilities. This is why it is the first right in the Taxpayer Bill of Rights.³ If the IRS fails to meet the *right to be informed*, it undermines all other taxpayer rights, including the *rights to quality service* and *to a fair and just tax system*.

Calling the tax agency, charged with implementing and administering the nation's tax law, and being told your question is out-of-scope (*i.e.*, the IRS does not answer that question, during filing season or otherwise), that the employee can only answer your question during filing season, or that the employee who answers your call is not trained to answer your question violates taxpayer rights. Expecting taxpayers to fit all tax law questions into a 3.5-month window during filing season results in frustration for taxpayers, lowers confidence in the service the IRS provides, and may force taxpayers to use costly third-party options to accurately answer their questions. Further, the downstream consequences of not answering taxpayer questions at all or not answering questions accurately creates rework for the IRS and burden for the taxpayer to seek a correct answer elsewhere.

The National Taxpayer Advocate has identified the following problems associated with the IRS's approach to answering tax law questions:

- Failure to collect information about calls regarding out-of-scope issues prevents the IRS from educating taxpayers about those issues via alternative methods;

1 See Taxpayer Bill of Rights (TBOR), www.TaxpayerAdvocate.irs.gov/taxpayer-rights. The rights contained in the TBOR are also codified in the Internal Revenue Code (IRC). See IRC § 7803(a)(3).

2 A search of the IRC conducted using the "word count" feature in Microsoft Word turned up nearly four million words. National Taxpayer Advocate 2012 Annual Report to Congress 6. See also Pub. L. No. 115-97, 131 Stat. 2054 (Dec. 22, 2017).

3 See TBOR, www.TaxpayerAdvocate.irs.gov/taxpayer-rights.

- Test calls to the IRS reveal inconsistent service for taxpayers; and
- The IRS has not adopted best practices to address tax law questions.

ANALYSIS OF PROBLEM

Background

In 2014, the IRS implemented a policy to only answer tax law questions during filing season,⁴ roughly from January through mid-April of any year. It justified this abrupt change in policy as a cost-savings effort in a time of budget constraints. This change does not comport with an agency charged with administering the tax law and focused on the customer experience.

For tax returns due in 2015, 2016, and 2017, over 13 million individual taxpayers per tax year filed returns with extensions of time to file.⁵ An average of 9.5 million taxpayers per year filed quarterly estimated taxes.⁶ All of these taxpayers have legitimate needs for IRS tax law assistance year-round. Further, taxpayers have ever-changing tax situations. People move, open a business, close a business, get married, get divorced, have children, and many other life changes that affect their tax obligations. Forcing taxpayers into a 3.5-month window to ask questions or making it necessary for them to seek advice from a third-party source can be frustrating and costly to the taxpayer and result in eroded trust and confidence in the IRS.

Failing to Track Out-of-Scope Topics Taxpayers Ask About Is a Missed Opportunity

The IRS designates certain tax law topics as out-of-scope, meaning it does not provide answers to taxpayers who call or visit the IRS inquiring about those issues.⁷ In the past, taxpayers could electronically submit questions on out-of-scope topics via the R-mail system, but the IRS discontinued the program in 2015.⁸ The IRS does not track what taxpayers ask about if the topic is out-of-scope.⁹ Failing to do so limits the ability of the IRS to determine if there is sufficient demand for information about a topic to consider declaring the topic in-scope. If the IRS tracked the out-of-scope topics taxpayers called or visited a Taxpayer Assistance Center (TAC) about, it could use the information to refine its services.

Particularly in TACs, the IRS could use this information to determine if there are topics specific to a certain location and add services on topics that would be useful in that area. Further, tracking the scope of all taxpayer contacts provides a better picture to the IRS of the types of contacts taxpayers make and the scope of work received by the IRS. If many taxpayers are calling about similar issues, the IRS can use such information to better refine its outreach strategy or to develop more robust information on its website, in press releases, or publications. TAS has recently begun tracking all taxpayer contacts to

4 Internal Revenue Manual (IRM) 21.3.4.9.1(2) (Oct. 1, 2018). See also IRM 21.3.4.9.1(3) (Oct. 1, 2018) (providing topics that will be answered all year and allowing for a manager discretion for answering post-filing season individual tax law questions).

5 IRS, Compliance Data Warehouse (CDW) (data retrieved Nov. 13, 2018).

6 IRS, CDW (data retrieved Nov. 13, 2018). This number includes taxpayers who elected to have their current year tax refund applied to the following year's estimated tax liability, however, these taxpayers may also need assistance during the year regarding the application of their pre-payment.

7 IRM 21.1.1.3.1, *Out of Scope and Limited Service* (Oct. 1, 2018); IRM 21.1.1-1, *Out-of-Scope Topics and Forms* (Oct. 1, 2017).

8 IRM 21.3.8.6, *R-Mail and Out of Scope Procedures* (Oct. 1, 2015).

9 IRS response to TAS information request (Oct. 24, 2018).

inform our resource allocation and better understand the types of issues taxpayers bring to TAS, which in turn will inform our outreach strategy.¹⁰

The IRS offers the Interactive Tax Assistant (ITA) to taxpayers seeking assistance via the internet.¹¹ Taxpayers can look for popular topics or search to find out if a particular topic is available. If a topic is available, the taxpayer can answer a series of questions to determine an answer based on his or her situation. If the IRS tracked search terms entered into ITA, it could develop additional materials or interactive tools to answer commonly asked questions. The IRS could also use artificial intelligence and pattern-recognition technology to develop answers or help direct taxpayers to the correct information.

Results of TAS Test Calls Show Inconsistent Service and Answers

In order to test the customer experience with respect to tax law questions, TAS developed and tested a series of questions relating to areas of the law that are deemed in-scope and had not changed under the TCJA, issues that are deemed out-of-scope, and topics impacted by the TCJA.¹² Between April and October 2018, TAS conducted test calls to the IRS to discover what might happen when a taxpayer calls the IRS.

TAS conducted two rounds of test calls in 2018, in April and May, and again in September and October.¹³ In both rounds of test calls, TAS callers experienced inconsistent service, even when asking questions about changes under the TCJA, which the IRS previously indicated it would now answer year-round. Several callers reported the same script being read over the phone, telling the callers:

There is no tax law personnel at this time due to budgetary cuts. This tax topic cannot be answered at this time. The employees that will be able to answer this question will be available beginning January 2, 2019 through April 15, 2019.

This is particularly concerning given the IRS is supposed to be answering TCJA calls year-round. In one instance, a caller was told she needed to hire a paid professional to answer her question. On many calls, the employee told the caller the call would be transferred, and the transfer ended in a pre-recorded message telling the caller the question was out-of-scope and then disconnecting the call.

On a test call made in April 2018, a TAS representative asked a question regarding the home office deduction under the TCJA. The answer is simple: the home office deduction (IRC § 280A) did not change under the TCJA. However, the customer service representative who answered the phone after the TAS caller pushed the selection to ask a question about tax reform apologized and explained that he had not yet received training on the TCJA and did not expect to receive training until the end of calendar year. Later calls in September and October featured additional employees relating that they had little training in the new tax law and also apologizing for being unable to help.

10 The Contact Record screen captures specific data on all customer contacts and provides TAS with additional quantifiable information on what drives taxpayers to contact TAS.

11 IRS, *Interactive Tax Assistant*, <https://www.irs.gov/help/ita>.

12 TAS employees called the main IRS 1040 phone line in two rounds of tests between April 2018 and October 2018. Callers were assigned specific questions about various topics, some impacted by the TCJA, some topics that are considered year-round tax law topics, and some that are answered only during filing season. The calls were limited in number and do not represent a statistically valid sample. We relate our findings here solely as qualitative and anecdotal evidence of the taxpayer's experience. A record of the test calls made to the IRS is contained in Appendix A.

13 For further discussion of the test tax law calls, see National Taxpayer Advocate Fiscal Year 2019 Objectives Report 36-40.

Taxpayers have legitimate needs for IRS tax law assistance year-round. Further, taxpayers have ever-changing tax situations. People move, open a business, close a business, get married, get divorced, have children, and many other life changes that affect their tax obligations.

While it is understandable that the specific details of the application of tax law changes may not be determined in the early months following enactment, it is unacceptable that employees answering a telephone line designated for tax reform did not have a basic outline of the law and what high level provisions had or had not changed. The failure to provide its employees with this information, so they provide even rudimentary service to taxpayers, is demoralizing for the workforce and frustrating for taxpayers.

Assistance With the Tax Cuts and Jobs Act May Not Meet Taxpayer Needs

While the decision to answer TCJA questions year-round is the right thing to do, it is unclear how long the IRS will continue to answer TCJA questions outside of filing season.¹⁴ Further, the IRS did not begin answering questions about the TCJA until after the beginning of 2019.¹⁵ Taxpayers who have called (as demonstrated by the results of the TAS test calls) to date seeking assistance with meeting their tax year 2018 obligations were told to call back in January 2019, to seek assistance from third parties, or to research the question on the IRS website. However, information has been slow to roll out to the IRS website, and taxpayers may have needed to make adjustments to their withholding at the beginning of tax year 2018 to avoid penalties and interest when they file their returns in 2019.

In an attempt to fill the void of information, TAS developed a Tax Changes website in August that includes line-by-line explanations of the tax changes for individuals under the TCJA.¹⁶ The topics compare the law in 2017 to the new law and provide scenarios that may impact the taxpayer based on the changes and links to other resources that may be useful in determining how the new law applies to the taxpayer's situation. TAS continues to add materials to the Tax Changes tool as they become available. The website is now available in Spanish.

While the IRS is currently working on training its employees on the TCJA, as of late October, much of the training was not yet finalized.¹⁷ Several annual trainings were updated to reflect the TCJA changes; however, the updated forms for taxpayers were not yet available at the time, so the trainings could not reflect the new forms and thus could only reference the new forms rather than demonstrating them for employees.¹⁸ Finally, the IRS has designated some topics related to the TCJA out-of-scope, even though the law has changed in those areas, such as treatment of student loans discharged on account of death or disability or limitation on losses for taxpayers other than corporations.¹⁹

14 IRS response to TAS information Request (Oct. 24, 2018); IRS response to TAS information request (Mar. 2, 2018).

15 *Id.*

16 TAS, *Tax Changes by Topic*, <https://taxchanges.us/?source=ttk>.

17 IRS response to TAS information request (Oct. 24, 2018).

18 *Id.*

19 *Id.*

The IRS Is Not Providing World-Class Service in Relation to Tax Law Questions

While countries around the world differ in how they provide advice or answer taxpayer questions, several countries have much more robust and diversified channels to answer questions than the IRS provides. An approach that meets taxpayers where they are, whether that is online, in-person, on the phone, or another method provides more opportunities for taxpayers to receive information and would support the *right to be informed*. The IRS could adopt these methods and use emerging techniques such as artificial intelligence and pattern recognition technology to identify uncommon or complex topics.

Her Majesty's Revenue and Customs (HMRC), the United Kingdom's taxation authority, has dozens of dedicated phone lines, email addresses, and mail addresses available to taxpayers depending on topic.²⁰ HMRC also offers live chat for specific topics, including self-assessment and pay-as-you-earn income tax.²¹ Further, taxpayers can use Twitter to ask general questions to HMRC.²²

Taxpayers in Norway also have multiple ways to receive tax law assistance from The Norwegian Tax Administration. Taxpayers can call for assistance, but they can also chat live online from 9 a.m. to 3:30 p.m. on weekdays.²³ Taxpayers may also ask questions on the Administration's Facebook page with assistants standing by to answer, email, or book an appointment in-person.²⁴

Helping taxpayers get the right answer should be a focus of any tax administration. By getting the correct answer up front, taxpayers will be able to more easily comply correctly with their tax obligations and prevent rework on the part of the taxpayer or the IRS.

CONCLUSION

Providing taxpayers timely and accurate answers to their tax law questions is crucial to helping taxpayers understand and meet their tax obligations and is fundamental to the *right to be informed*. If a taxpayer cannot find answers from the IRS, it undermines all taxpayer rights. The IRS has many tools available to meet the needs of taxpayers and ensure that taxpayers can find the assistance they need promptly. By meeting taxpayers where they are, whether on the phone or online, more taxpayers will be able to get answers to their tax law questions. The IRS can and should track what topics taxpayers seek assistance with that it does not currently answer and use that data to better inform and refine its strategy for answering tax law questions, particularly in light of the recent changes to the tax code, which impact all taxpayers.

20 Her Majesty's Revenue and Customs (HMRC), *Contact HM Revenue & Customs* <https://www.gov.uk/government/organisations/hm-revenue-customs/contact> (last visited Nov. 14, 2018).

21 HMRC, *Self Assessment: general enquiries* <https://www.gov.uk/government/organisations/hm-revenue-customs/contact/self-assessment> (last visited Nov. 14, 2018).

22 *Id.*

23 The Norwegian Tax administration, *Contact us* <https://www.skatteetaten.no/en/contact/> (last visited Nov. 14, 2018).

24 *Id.*

RECOMMENDATIONS

The National Taxpayer Advocate recommends that the IRS:

1. Answer in-scope tax law questions year-round.
2. Deem all questions related to the new tax law as in-scope for a reasonable period of at least two years and evaluate taxpayer demand prior to declaring topics out of scope.
3. Track calls and contacts about out-of-scope topics and develop Interactive Tax Law Assistant (ITLA) scripts for frequently asked questions or consider declaring topics in-scope.
4. Develop a method to respond to uncommon or complex questions (*i.e.*, those that are out-of-scope for the phones and TACs) via email or call back to the taxpayer, such as utilizing artificial intelligence and pattern recognition.

Appendix A

Question 1: For tax year 2018, can I still use the "Simplified Method" for claiming the home office deduction?						
Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	10:14	10:40	Asked if self-employed or employee, did research, nothing that lists home office on his info, may be qualified business income deduction, transfer me to SE assistant, SE CSR said they have no specifics on this subject right now, provided irs.gov to link to Tax Reform, IRS has not implemented new guidance.	No Answer Given	CSR read me some information, but the information did not respond to question; #CSR's answer did not leave me with any sense how to proceed; #Although listed as in-scope, the CSR did not answer the question.; #Other	Told me there were some new changes for sole proprietorships but had no specifics of home office in her information and if it had changed under the tax reform. Provided Pub 535 for additional information on home office. (Note home office specific information is in Pub 587)
May 2018	17:08	17:16	Don't know if it had changed or not. We have not received any updated information about tax reform issues. Suggested I keep checking irs.gov for latest updates. Asked what Pub I would find home office information, they did not know, referred me to irs.gov and then search self-employment issues.	No	Although listed as in-scope, the CSR did not answer the question.; #CSR's answer did not leave me with any sense how to proceed; #Other	Did not try to find correct answer for question. Did not try to find publication number for home office deduction, kept referring me to irs.gov to check status for tax reform updates.
Sept. 2018	14:23	14:37	He attempted to research for me but said he could not locate any information on my question and that probably meant it did not change. Explained how to get to tax reform provisions on irs.gov, then business deductions/depreciation, should be in that section. Stated they do not have a lot of information on the new tax reform provisions. Expect to learn more when they go to training later in the year.	No Answer Given	CSR's answer did not leave me with any sense how to proceed; #Although listed as in-scope, the CSR did not answer the question.	Was sorry he could not help me.
Sept. 2018	14:44	14:52	First off initial assistant answering refused to repeat her ID number, told me she already gave it to me not going to give in again, then transfer me to next assistant. Next assistant told me he was not trained for home office deduction questions. Told me they don't have any live assistants on that topic this time of year. Told me to check the website, didn't give any additional information. Told me due to budgetary concerns and staffing shortfall IRS has no one can answer tax reform questions. Told me that I needed to seek paid assistance if I could not find answer on IRS website.	No Answer Given	CSR said question was not in-scope; #CSR's answer did not leave me with any sense how to proceed; #Although listed as in-scope, the CSR did not answer the question.	

Question 2: Has the additional standard deduction for the blind or elderly changed for tax year 2018?

Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	14:23	14:33	<p>First assistor stated she would need to transfer me to the correct area of Tax Reform that would be able to answer my question. She stated she would be placing me on hold for probably five to seven minutes. She came back on in a minute and said she was transferring me.</p> <p>The second assistor stated that all of the standard deductions have changed but let me look it up. The Form 1040ES has all of the information regarding standard deductions listed on the form. She stated that I would be able to view the information online on page 2 of the Form 1040ES. She stated for single, unmarried for the tax year of 2018, I would be entitled to an additional \$1,600 for each checkbox checked for over 65 and blind. If MFJ or MFS, I would be entitled to an additional \$1,300 for each checkbox checked.</p>	Yes	Other	CSR provided the correct information and advised me where I could locate the information online.
May 2018	14:34	14:41	<p>Ok so your question is in regard to Tax Reform Act. The best way for you to get the information is to review the Form 1040ES. Even though the Form 1040ES is for making estimated tax payments and you may not be required to make estimated tax payments, the form has information regarding standard deduction. He asked my filing status, I said single. He stated the standard deduction would be \$12,000 plus an additional \$1,600 for over 65 and an additional \$1,600 if blind for an additional total of \$3,200 if both over 65 and blind. He stated that the IRS will have additional information regarding the changes later this year.</p>	Yes	Other	He referred me to the Form 1040ES to review the information. He did state that even though I may not be required to make estimated payments that the Form 1040ES contains information regarding the standard deduction amounts for 2018.
Sept. 2018	12:41	12:52	<p>I need to review Congress overview that has recently been disseminated. We may also get information closer to filing season. Placed on hold while he reviewed for the information. The information from Congress does not have this information on it. Let me check the standard deduction. Asked my filing status, I stated single. He stated that the standard deduction was \$6,350 now being increased to \$12,000 no information is available for the blind and elderly at this time. He suggested I research irs.gov using 2018 standard deduction info when it got closer to filing season.</p>	No	CSR read me some information, but the information did not respond to question	
Sept. 2018	13:00	13:07	<p>The assistor tried to find the answer but came back on the line and stated that he needed to send my call to the Basic Tax Law line.</p>	No	Other	The assistor stated he did not have the information that he needed to send me to the Basic Tax Law line. A message came on the line and stated that the line was only answered during the filing season. If calling after filing season, advised to access irs.gov for additional information.

Question 3: Has the taxation of social security changed for tax year 2018?

Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	09:14	09:20	No answer given	No Answer Given	Other	"There is no Tax Law personnel at this time due to budgetary cuts. This tax topic cannot be answered at this time. The employees that will be able to answer this question will be available beginning January 2, 2019 through April 15, 2019."
May 2018	09:22	09:42		No Answer Given	Other	Both CSR's stated that they did not know the answer and would transfer to someone that can answer tax law questions. I was on hold for 20 minutes and then disconnected.
Sept. 2018	09:05	09:17	"There is no Tax Law personnel at this time due to budgetary cuts. This tax topic cannot be answered at this time. The employees that will be able to answer this question will be available beginning January 2, 2019 through April 15, 2019."	No	CSR's answer did not leave me with any sense how to proceed	"There is no Tax Law personnel at this time due to budgetary cuts. This tax topic cannot be answered at this time. The employees that will be able to answer this question will be available beginning January 2, 2019 through April 15, 2019."
Sept. 2018	10:15	10:41	Stated they do not have a lot of information on the new tax reform. "There is no Tax Law personnel at this time due to budgetary cuts. This tax topic cannot be answered at this time. The employees that will be able to answer this question will be available beginning January 2, 2019 through April 15, 2019."	No	CSR's answer did not leave me with any sense how to proceed; #Other	Stated they do not have a lot of information on the new tax reform. "There is no Tax Law personnel at this time due to budgetary cuts. This tax topic cannot be answered at this time. The employees that will be able to answer this question will be available beginning January 2, 2019 through April 15, 2019."

Question 4: I heard there are new limits on how much I can deduct for state and local income and property taxes in tax year 2018. Is that right? If so, what is the limit?

Question 4b: I heard that New York recently passed a law to set up charitable funds. Donors can make the contributions to these charitable funds instead of paying local taxes. They also get a state income tax credit for a portion of the prior year contribution. If I make a contribution to these funds, can I claim a charitable deduction on my federal return (in 2018)?

Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	16:55	17:01	CSR apologized, stated they currently do not have reps handling tax law questions. Those reps were laid off due to budget issues. Tax law reps are only available from January 2nd to April 15th. CSR stated I could call back next year around January 2 and April 15th for assistance. CSR also suggested irs.gov site and offered to transfer me to automated tax topic line for information about my related tax topic. I agreed to listening to the Tax Topic automated line response. I was directed to the IRS site.	No Answer Given	Other	CSR did not answer my question and stated tax law questions are only handled between January 2nd and April 15th. Per CSR I can go to the IRS website for immediate assistance or I can call back between January 2 and April 15, 2019.
May 2018	08:16	08:20	As soon as I asked my question, the CSR advised me she was transferring to an area where I could type my question. I was transferred to the Tax Topic line where I received an automated response indicating questions are only answered during tax filing season and call got disconnected.	No Answer Given	Other	

Date of Call	Question 4b Summary	Question 4b Comment
May 2018	N/A	N/A
May 2018	N/A	No Answer Given

Question 5: I have a child who lives in Canada. Can I claim a dependency exemption for my child on a 2018 tax return?						
Question 5b: Can I claim the child tax credit or additional child tax credit (CTC/ACTC) for my child this year (Tax Year 2018)?						
Question 5c: Can I claim a tax credit for my child as a qualifying relative?						
Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	16:55	17:01	CRS insisted she was not allowed to answer my question.	No Answer Given	Other; #CSR said question was not in-scope	CSR refused to answer my questions because she was "only allowed to answer those types of questions during the filing season." I tried to see if she maybe knew whether the dependency exemption had changed for next year and she said she was not sure about the requirements and pointed me to the website. She was very nice and apologized for the frustration of not being able to ask a person my question. When I asked her if the information about the changes as a result of the new tax law were on the website, she checked the website and said yes, it did explain what the differences were for 2018.
May 2018	08:16	08:20	The assistor said she couldn't answer my question because it was out of scope, there were budget cuts, and it could only be answered during the filing season. She referred me to the ITA. I asked if the ITA was updated to reflect the tax reform law because I wanted to make sure the tax reform law didn't change whether I could claim a dependent. She said she didn't know, it may not be updated, and I may want to get help from a private practitioner. I asked her if there was someone I could talk to ask if the tax reform law changed the dependency exemption. She was very rude and told me it was out of scope. She practically hung up on me as I thanked her and said goodbye.	No	CSR said question was not in-scope	

Question 5c Summary			
Date of Call	Question 5b Summary	Question 5b Answer	Question 5b Comments
May 2018	She had the same response—she was not allowed to answer that kind of question and was not sure about the requirements for the credit. She advised to check the website.	No Answer Given	I didn't ask the third question since it was clear the answer would be the same as the first two and I didn't want to bully the CSR at this point.
May 2018	I couldn't ask this because she wouldn't answer my first question.	No	Assistor said she couldn't answer personal tax questions
		No	Same as prior questions

Question 6: I Live in Virginia and have a child who lives in Mexico. Can I claim a dependency exemption for my child on my 2018 tax return?

Question 6b: Can I claim the CTC/ACTC for my child on my 2018 tax return?

Question 6c: Can I claim a credit for my child as a qualifying relative?

Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	14:24	14:40	CSR first mentioned looking to irs.gov for guidance and after referencing his "job aid," he stated that changes to the tax law included elimination of the personal and dependency exemptions.	Yes	CSR read me some information, but missed key issues that should have been raised	The CSR stated incorrectly that the new laws regarding the specific provisions of child tax credit and dependent credit had not yet been determined but would be contained in upcoming IRS publication later this year.
May 2018	15:16	15:20	N/A			
Oct. 2018	09:41	09:45	Assistor told me questions about dependents can only be answered by an assistor during the filing season. Assistor transferred me to an automated message that instructed me to visit irs.gov for answers.	No Answer Given	CSR said question was not in-scope	

Date of Call	Question 6b Summary	Question 6b Answer	Question 6b Comments	Question 6c Summary	Question 6c Answer	Question 6c Comments
May 2018	The CSR indicated that under the new tax law, the CTC was still available. I asked him if it was available to me, and he was unable to tell me at all. He said the specific rules had not yet been issued. I said: "I pay all the support for my 10-year-old son, but he doesn't live with me." CSR told me he was totally reliant on his job aid and read me a couple sentences indicating the credit would be available, but he didn't know any of the requirements to claim the credit and told me to check the IRS website later in the year for upcoming new publications.	No		After about 8 minutes of talking, the CSR was clearly trying to end the call, but I asked him to repeat the last thing he had read about the \$500 dependency exemption because I think that might apply to me. He reread from the job aid but was unable to tell me if the credit was available to me. He said the specific provisions had not yet been released and would be released in and IRS publication later in the year.	No	
Oct. 2018		No Answer Given			No Answer Given	

Question 7: I understand there is a new 20% deduction for pass-through entities. Can I claim the new 20% pass-through deduction on income from my law practice in 2018?

Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	10:14	10:40	The CSR read me a short script about the new deduction and then told me to go to IRS.gov and search for tax reform. She read the script very quickly, so I had a hard time absorbing the information. The script said sole proprietors can deduct qualified business income. Said, what is qualified business income, but she said she could not answer that question because she didn't have any guidance. I asked if the new deduction applied to lawyers and she said to check the website.	Partially	CSR read me some information, but the information did not respond to question	The CSR did not tailor her the response to the facts or ask about key facts that could change the answer. She said she did not know that lawyers are not permitted to take the 20% deduction for self-employed and pass-through entities if their income exceeds a threshold. She was unwilling to address whether any limits applied to the deduction.
May 2018	17:08	17:16	N/A	No Answer Given	Other	I reached the CSR and asked my question. He said he would transfer me to a department that could answer it. I tried to ask what department he was transferring me to, but he didn't answer. He transferred me to a recording that said the question would no longer be answered by an IRS representative and said I could find my answer on IRS.gov.
May 2018	14:23	14:37	The CSR, who was the tax law specialist, read me a paragraph that she found on IRS.gov, but it did not answer my question. She just confirmed that a 20% deduction existed for qualified business income and that it applied to sole proprietors. She could not tell me how to compute qualified business income or whether the deduction applied to lawyers. She spent a few minutes telling me how to navigate IRS.gov. She said they had until Dec. 31 to provide guidance and that I should check the website. She also said I could check the instructions to the 1040ES worksheet or Publication 525.	No	CSR read me some information, but the information did not respond to question	I reached a CSR before reaching the CSR, who was the tax law specialist, and I had to repeat my question twice to the first CSR because she didn't understand at first. Then she said she had to transfer me to the tax law department where I had to repeat the question a third time.
Sept. 2018	14:44	14:52	The CSR answered. I asked my question. She transferred me to an expert in the tax law area. The transfer was picked up quickly. I repeated my question to the second CSR and she said she was not aware of any 20% deduction for pass-through entities. She asked if my business was a corporation. I said no. It is a passthrough entity. Then she put me on hold and transferred me to another CSR who answered. I repeated my question a third time. She asked if I had checked the web. I said I hadn't found the answer on the web. She said the question was out of scope. I asked what I should do. She said to check the web.	Don't Know	CSR said question was not in-scope	

Question 8: I need to compute my estimated tax payments (due April 15, June 15, September 15 and January 15) I heard that passthrough entities can deduct 20% of their income. Assuming I can claim the new 20% deduction, do I deduct 20% from my income before I calculate my self-employment tax or after?

Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	13:29	13:52	After my call was first answered, I was informed my call had to be transferred to an individual in the business section. I was then placed on hold and received an automated message that my call would be answered in 15-30 minutes. My call was then answered at 13:49 a CSR, after an 18-minute hold time at which time I asked my question, after I asked my question, the CSR informed me that my question was a tax law question and that there are certain areas that the we [IRS] can't answer and then directed me to irs.gov and to research the issue through the Q&A. He informed me to input key words to refine my search and if I wasn't able to find the answer I was looking for, then I may need to consult with a tax practitioner. He then continued to explain that they [IRS] used to answer tax law questions but now they are directing taxpayers to the website and other online information such as publications to get answers to tax questions. He apologized for any inconvenience and the call ended. Total time on the call was 23 mins. . 35 sec.	No Answer Given	Although listed as in-scope, the CSR did not answer the question.	Assistor directed me to irs.gov specifically the Q&As on the topic using a key word search and if that didn't answer my question, to consult a tax practitioner.
May 2018	09:00	09:02	No response was given. Automated message directing me to IRS.gov. See comments	No Answer Given		Called business line at 800-829-4933 and followed the prompts to SE tax questions. After 2 minutes of following the prompts, I received an automated message that this type of question is only answered during filing season and for questions after filing season, to go to irs.gov for more information. Afterwards, the call automatically ended. This was the first time I had heard this type of automated message.
Oct. 2018	16:09	16:12	The CSR mentioned that her system was down and was unable to pull up any specific account info but may be able to assist me if my question was general in nature. I posed the scenario in Q8 and was informed that she would have to look up my individual account in order to answer that question and since her system was down, she was not able to assist me and to call back later.	No Answer Given	Although listed as in-scope, the CSR did not answer the question.	
Oct. 2018	16:18	16:58	Called and spoke to a CSR who mentioned she only dealt with payroll issues (F940/941s) and transferred me to Tax Law line. Waited on hold until 16:55 and spoke to another CSR who mentioned that the IRS is not currently answering tax law questions due to budget cuts but referred me to the Interactive Tax Assistant (ITA) online and walked me through the process to get my question answered. She also mentioned IRS Pubs 505 and 334. She apologized she could not offer further assistance. I thanked her and mentioned I would try the ITA.	Partially	Other	

Question 9: I am married but considering filing using the married filing separate status. What are the key differences?
Question 9b: Both my spouse and I own stocks separately. We might have losses on these stocks. Does filing separately make a difference in the treatment of these losses?
Question 9c: We both receive social security benefits, does filing separately affect the tax treatment of those benefits?
Question 9d: If I file jointly with my spouse, and he doesn't tell me or the IRS about all of his income, could I be liable?
Question 9e: Can I claim the Earned Income Tax Credit (EITC) if I file separately from my spouse?
Question 9f: Can I itemize if I file separately from my spouse and she takes the standard deduction?
Question 9g: If my spouse itemizes, can I take the standard deduction?

Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	23:10	23:13		No Answer Given		I was transferred automatically to a recording because my question was about filing status and the recording indicated that these questions would only be answered during filing season and rattled off a list of online self-help options.
May 2018	15:19	15:26	I was transferred again to the same recording that said this question can only be answered during the filing season.	No Answer Given		
Oct. 2018	08:47	08:58	Rep gave me the basic key differences of filing married vs married filing separate. Rep also advised me 1040A, 1040EZ etc. will no longer be available. Schedules will be available and referred me to irs.gov to view form and schedule if needed (draft view). Rep suggested assistance of tax preparer if not able to follow instructions.	Yes		
Sept. 2018	15:47	15:51	N/A - I got a recording	No Answer Given		

Date of Call	Question 9b Summary	Question 9b Answer	Question 9b Comments	Question 9c Summary	Question 9c Answer	Question 9c Comments	Question 9d Summary	Question 9d Answer
Oct. 2018	Provided limits of FS2 vs FS3	Yes	Rep referred me to irs.gov for additional info.	No % provided, refer me to irs.gov and worksheets for computation.	Partially	Rep referred me to irs.gov for additional info.	Rep did not go in details but referred me to irs.gov site	Partially

Date of Call	Question 9d Comments	Question 9e Summary	Question 9e Answer	Question 9e Comments	Question 9f Summary	Question 9f Answer	Question 9f Comments
Oct. 2018	No mention of Innocent Spouse	No EIC if FS3	Yes	Rep referred me to irs.gov for additional info.	For FS3 both need to itemize (if applicable or take the standard deduction.	Yes	Rep referred me to irs.gov for additional info.

Question 10: We are a military family. We will be moving to our next duty station soon. In order to deduct our unreimbursed moving expenses, what distance and time tests apply to our move?

Question 10b: Where on Form 1040 will we need to take the moving expense deduction?

Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	14:54	1525	Initiated phone call at 14:54. The first time I called, I was ultimately transferred to a recording where I was directed to online resources before the call ended. The second time I called, I correctly selected prompts for a tax reform question 5 times. I reached an IRS rep. I asked my question, and she transferred me to "Special Service" to assist with a military tax question. The next person picked up at 15:07 hours. She responded that she had not been trained on my topic and told me to go on IRS.gov and search ITA for an answer.	Yes	Other	I responded that it was a tax reform question. She became frustrated with me and asked whether I now had a different question. She explained that the only questions they are answering under the tax reform line is about disaster related issues. At 15:15, she put me on hold and then I was transferred to another CSR. He was very nice, and although he had to put me on hold once while he looked for an answer, he returned and read general information about my topic. The information he read contained the answer to my question. The call ended at 15:25 hours.
Sept. 2018	14:16	14:32		No	CSR read me some information, but the information did not respond to question	A CSR answered call and transferred to a special military unit. Another CSR answered the phone. I asked the first question. She responded, "That's a tax law question and there is nobody here at this time that can answer that question. However, it falls under Tax Reform, so I'd like to read a blurb to you." Two minutes later, she came back and read a blurb about Qualified Moving Expenses, and an exception for active duty service members. However, the blurb still did not answer what time and distance tests apply. When I asked my question again, she responded, "The IRS has no information on this at this time. They will provide information as it becomes available."

Date of Call	Question 10b Summary	Question 10b Answer	Question 10b Comments
May 2018	I asked the second CSR my question, to which he replied that I would report the deduction on the front page, similar to how it's been done in the past, towards the bottom of the Form 1040.	Yes	As opposed to the first IRS rep with whom I spoke, the second CSR was very cordial. He ended the phone call with, "Thank you. Have a great day and thank you for your service."
	I very clearly asked the second part of my question—where on the Form 1040 do I report the moving expense deduction? The CSR immediately became irritated and said, "I told you already that we have no additional information to give you! If you have other questions on technicalities, you'll have to call back on January 2nd to ask them." I politely and calmly explained that this was a different question than the first question and that I just needed to know where to report this moving expense deduction on the Form 1040. "She was very aggravated and responded, "I have nothing to add. You'll have to call back in January. Good-bye!" And she promptly hung up on me. No kidding.	No	

Question 11: I heard the new tax law got rid of the penalty for not having health insurance. Does that mean that if I don't have health insurance this year (2018), I won't have to pay the penalty?

Date of Call	Start Time	End Time	Question Call Summary	Question Answer	Question Selection	Question Answer Comments
May 2018	11:57	12:12	The CSR was very polite. She clarified which tax year I was asking about and put me on hold for two mins. She came back and read a statement saying shared responsibility payment eliminated after 2018. I asked for clarification that it is still in place in 2018 and she agreed.	Yes		Assistor read the statement which used the official term (SRP) requiring me to seek clarification, but she was polite and answered accurately.
Oct. 2018	16:28	16:33	If I selected health care law rather than new tax law option, it directs you to automated answer system. The answer was technically correct—you have to pay the ISRP but it assumes the listener is sophisticated and has basic knowledge of the ISRP.	Yes		If you select health care law option in phone tree, it directs you to the automated answer line.
Oct. 2018	16:38	17:07	Once I reached the CSR in individual accounts (after being transferred and waiting 25 minutes), she knew off the top of her head that I would still need to pay the ISRP when I filed my TY 2018 return	Yes		The CSR knew the correct answer off the top of her head.
Oct. 2018	08:03	08:47	The penalty of \$695 applies for TY 2018 but \$0 will be charged after.	Yes		Rep referred to irs.gov for additional information.