

TAXPAYER RIGHTS ASSESSMENT: IRS Performance Measures and Data Relating to Taxpayer Rights

In the 2013 Annual Report to Congress, the National Taxpayer Advocate proposed a “report card” of measures that “...provide a good indication whether the IRS is treating U.S. taxpayers well and furthering voluntary compliance.”¹

In 2014, the IRS officially adopted the Taxpayer Bill of Rights (TBOR) which is a list of ten rights that the National Taxpayer Advocate recommended to help taxpayers and IRS employees alike gain a better understanding of the dozens of discrete taxpayer rights scattered throughout the multi-million word Internal Revenue Code (IRC).² In late 2015, Congress followed suit by adding the list of fundamental rights to the IRC.³ While listing these rights in IRC § 7803(a)(3) is a significant achievement for increasing taxpayers’ awareness of their rights, the process of integrating taxpayer rights into all aspects of tax administration continues. The *Taxpayer Rights Assessment* contains selected performance measures and data organized by the ten taxpayer rights and is one step toward integrating taxpayer rights into tax administration.

This *Taxpayer Rights Assessment* is a work in progress. The following data provide insights into IRS performance; however, they are by no means comprehensive. In some instances, data is not readily available. In other instances we may not yet have sufficient measures in place to address specific taxpayer rights. And, despite what the numbers may show, we must be concerned for those taxpayers who still lack access to services and quality service even when performance metrics are increasing. This *Taxpayer Rights Assessment* will grow and evolve over time as data becomes available and new concerns emerge.

1. THE RIGHT TO BE INFORMED – Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

Measure/Indicator	Fiscal Year (FY) 2016	FY 2017	FY 2018
Individual Correspondence Volume (adjustments) ^a	4,817,708	4,598,654	4,485,906
Average cycle time to work Individual Master File (IMF) Correspondence ^b	84 days	69 days	66 days
Inventory Overage ^c	49.1%	39.5%	37.9%
Business Correspondence Volume (adjustments) ^d	2,940,925	2,736,451	2,595,131
Average cycle time to work Business Master File (BMF) Correspondence ^e	47 days	45 days	51 days
Inventory Overage ^f	8.6%	11.7%	23.5%
Total Correspondence (all types)	TBD	TBD	TBD
Quality of IRS Forms & Publications	TBD	TBD	TBD
IRS.gov Web Page Ease of Use	TBD	TBD	TBD
IRS Outreach	TBD	TBD	TBD

^a IRS, Joint Operations Center (JOC), *Adjustments Inventory Reports: July-September Fiscal Year (FY) Comparison (FY 2017 and FY 2018)*. This correspondence data is also repeated under Right 4 – *The Right to Challenge the IRS’s Position and Be Heard*.

^b IRS, Research Analysis and Data (RAD), *Accounts Management Reports: Collection Information System (CIS) Closed Case Cycle Time (FY 2017 and FY 2018)*.

^c IRS, *Weekly Enterprise Adjustments Inventory Report, FY 2017 and FY 2018* (weeks ending Sept. 30, 2017 and Sept. 29, 2018).

^d IRS, JOC, *Adjustments Inventory Reports: July-September Fiscal Year Comparison (FY 2017 and FY 2018)*.

^e IRS, RAD, *Accounts Management Reports: CIS Closed Case Cycle Time (FY 2017 and FY 2018)*.

^f IRS, *Weekly Enterprise Adjustments Inventory Report, FY 2017 and FY 2018* (weeks ending Sept. 30, 2017 and Sept. 29, 2018).

- 1 See National Taxpayer Advocate 2013 Annual Report to Congress xvii-xviii (Preface: *Taxpayer Service Is Not an Isolated Function but Must Be Incorporated throughout All IRS Activities, Including Enforcement*).
- 2 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).
- 3 See Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, Division Q, Title IV, § 401(a) (2015) (codified at IRC § 7803(a)(3)).

2. THE RIGHT TO QUALITY SERVICE – Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

Measure/Indicator	FY 2016	FY 2017	FY 2018
Number of Returns Filed (projected, all types) ^a	246,945,921	247,807,099	250,470,800
Total Individual Income Tax Returns ^b	150,711,378	150,786,286	152,106,500
E-file Receipts, calendar year (Received by 12/02/16, 12/01/17, 11/23/18) ^c	131,851,000	132,319,000	135,459,000
E-file Receipts: Tax Professional (calendar year) ^d	60%	60%	59%
E-file Receipts: Self Prepared (calendar year) ^e	40%	40%	41%
Returns Prepared by:			
VITA / TCE / AARP (tax year) ^f	3,542,336	3,402,019	3,270,848
Free File Consortium (tax year) ^g	2,356,167	2,352,555	2,486,120
Fillable Forms (tax year) ^h	346,098	325,482	317,527
Number of Taxpayer Assistance (“Walk-In”) Centers (TAC) ⁱ	376	371	359
Number of TAC Contacts ^j	4.5 million	3.3 million	2.9 million
Total Calls to IRS ^k	117,479,981	95,618,714	98,532,231
Number of Attempted Calls to IRS Customer Service Lines ^l	104,275,387	74,471,676	77,715,282
Toll Free: Percentage of calls answered [Level of Service (LOS)] ^m	53.4%	77.1%	75.9%
Toll Free: Average Speed of Answer ⁿ	17.8 minutes	8.4 minutes	7.5 minutes
NTA Toll Free: Percentage of calls answered (LOS) ^o	58.1%	76.7%	78.4%
NTA Toll Free: Average Speed of Answer ^p	8.9 minutes	2.9 minutes	3.2 minutes
Practitioner Priority: Percentage of calls answered (LOS) ^q	71.0%	81.9%	84.9%
Practitioner Priority: Average Speed of Answer ^r	10.5 minutes	8.9 minutes	7.5 minutes
Tax Exempt/Government Entities: Percentage of calls answered (LOS) ^s	56.8%	69.5%	69.2%
Tax Exempt/Government Entities: Average Speed of Answer ^t	15.9 minutes	9.2 minutes	8.8 minutes
Toll Free Customer Satisfaction ^u	88.0%	90.0%	90.0%
Awareness of Service (or utilization)	TBD	TBD	TBD
IRS Issue Resolution – Percentage of taxpayers who had their issue resolved as a result of the service they received	TBD	TBD	TBD
Taxpayer Issue Resolution – Percentage of taxpayers who reported their issue was resolved after receiving service	TBD	TBD	TBD

^a IRS Pub. 6292, *Fiscal Year Return Projections for the United States 2017-2024* 3 (Sept. 2017); IRS Pub. 6292, *Fiscal Year Return Projections for the United States: 2018-2025* 3 (June 2018). The FY 2017 figure has been updated from what we reported in the 2017 Annual Report to Congress to report actual return counts. The FY 2018 figures are projected numbers. The number of returns and related metrics are proxies for IRS workload and provide context for the environment in which taxpayers seek Quality Service and other rights.

^b IRS Pub. 6292, *Fiscal Year Return Projections for the United States: 2017-2024* 3 (Sept. 2017); IRS Pub. 6292, *Fiscal Year Return Projections for the United States: 2018-2025* 3 (June 2018). The FY 2017 figure has been updated from what we reported in the 2017 Annual Report to Congress to report actual return counts. The FY 2018 figures are projected numbers.

^c IRS, *E-File Reports*, <http://efile.enterprise.irs.gov/Progress.asp> (last visited Dec. 7, 2018). Rounded to the nearest thousand.

^d *Id.* (Dec. 9, 2018).

^e *Id.*

^f Free, in-person return preparation is offered to low income and older taxpayers by non-IRS organizations through the Volunteer Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE), and American Association of Retired Persons (AARP) Tax-Aide programs. IRS, Compliance Data Warehouse (CDW), Individual Returns Transaction File. The FY 2016 figures have been updated from what we reported in the 2016 Annual Report to Congress. The FY 2016 figures represent tax year 2015 tax returns. The FY 2017 figures represent tax year 2016 tax returns. The FY 2018 figures represent tax year 2017 tax returns.

^g IRS, CDW, Electronic Tax Administration Marketing Database. The FY 2016 figures represent tax year 2015 tax returns. The FY 2017 figures represent tax year 2016 tax returns. The FY 2018 figures represent tax year 2017 tax returns.

^h *Id.* The FY 2016 figures have been updated from what we reported in the 2016 Annual Report to Congress. The FY 2016 figures represent tax year 2015 returns. The FY 2017 figures represent tax year 2016 tax returns. The FY 2018 figures represent tax year 2017 tax returns.

ⁱ FY 2016 figures from IRS response to TAS fact check (Dec. 20, 2016). FY 2017 figures from IRS response to TAS information request (Nov. 3, 2017). FY 2018 figures from IRS response to TAS information request (Oct. 24, 2018). The FY 2018 figure was calculated as of August 2018, and does not include 38 face-to-face Virtual Service Delivery sites located at community partner facilities.

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- j Wage and Investment Division (W&I), Business Performance Review (BPR), 4th Quarter, FY 2018 12 (Nov. 8, 2018).
- k IRS, JOC, *Snapshot Reports: Enterprise Snapshot* (weeks ending Sept. 30, 2017 and Sept. 30, 2018; reports generated Oct. 19, 2018).
- l *Id.* Number of calls to Accounts Management (formerly Customer Services) is the sum of 29 lines (0217, 1040, 4933, 1954, 0115, 8374, 0922, 0582, 5227, 9887, 9982, 4184, 7388, 0452, 0352, 7451, 9946, 5215, 3536, 2050, 4017, 2060, 4778, 4259, 8482, 8775, 5500, 4490, and 5640). The FY 2018 figure includes the sum of a 30th line (5245).
- m IRS, JOC, *Snapshot Reports: Enterprise Snapshot* (weeks ending Sept. 30, 2016 and Sept. 30, 2017; reports generated Oct. 19, 2018). Accounts Management calls answered include reaching live assistant or selecting options to hear automated information messages.
- n IRS, JOC, *Snapshot Reports: Enterprise Snapshot* (weeks ending Sept. 30, 2017 and Sept. 30, 2018; reports generated Oct. 19, 2018).
- o IRS, JOC, *Snapshot Reports: Product Line Detail* (weeks ending Sept. 30, 2017 and Sept. 30, 2018; reports generated Oct. 19, 2018).
- p *Id.*
- q *Id.*
- r *Id.*
- s *Id.*
- t *Id.*
- u W&I, *FY 2018 W&I Customer Satisfaction – Dissatisfaction Report* (2018).

3. THE RIGHT TO PAY NO MORE THAN THE CORRECT AMOUNT OF TAX – 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.

Measure/Indicator	FY 2016	FY 2017	FY 2018
Toll-Free Tax Law Accuracy ^a	96.4%	96.7%	95.5%
Toll-Free Accounts Accuracy ^b	96.1%	96.0%	96.1%
Scope of Tax Law Questions Answered	TBD	TBD	TBD
Correspondence Examinations – Individual Tax Returns			
No change rate ^c	16.2%	14.7%	12.6%
Agreed rate ^d	20.6%	22.4%	23.4%
Non-response rate ^e	42.1%	40.6%	41.2%
Percentage of cases appealed	TBD	TBD	TBD
Field Examinations – Individual Tax Returns			
No change rate ^f	14.6%	14.3%	13.3%
Agreed rate ^g	45.4%	46.1%	48.4%
Non-response rate ^h	0.3%	0.3%	0.7%
Percentage of cases appealed	TBD	TBD	TBD
Office Examinations – Individual Tax Returns			
No change rate ⁱ	12.2%	14.4%	12.2%
Agreed rate ^j	43.4%	42.8%	44.1%
Non-response rate ^k	20.6%	19.0%	18.3%
Percentage of cases appealed	TBD	TBD	TBD
Math Error Adjustments	TBD	TBD	TBD
Math Error Abatements	TBD	TBD	TBD
Number of Statutory Notices of Deficiency Issued	TBD	TBD	TBD
Number of Statutory Notices of Deficiency Appealed	TBD	TBD	TBD
Number of Collection Appeals Program Conferences	TBD	TBD	TBD
Number of Collection Appeals Program Conferences Reversing IRS position	TBD	TBD	TBD
Number of Collection Due Process Conferences	TBD	TBD	TBD
Number of Collection Due Process Conferences Reversing IRS position	TBD	TBD	TBD

a W&I, BPR, 4th Quarter, FY 2018 10 (Nov. 8, 2018).

b *Id.*

c IRS, CDW, Audit Information Management System (AIMS), Closed Case Database. Internal Revenue Manual (IRM) 4.4.12.5.49.1 (June 1, 2002) defines a no change as case closed by the examiner with no additional tax due (disposal code 1 and 2).

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- d IRS, CDW, Audit Information Management System, Closed Case Database. IRM 4.4.12.5.22.2 (June 1, 2002) defines an agreed case as disposal code 3, 4, 8, or 9.
- e IRS, CDW, AIMS, Closed Case Database.
- f *Id.*
- g *Id.*
- h *Id.*
- i *Id.*
- j *Id.*
- k *Id.*

4. THE RIGHT TO CHALLENGE THE IRS'S POSITION AND BE HEARD – Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

Measure/Indicator	FY 2016	FY 2017	FY 2018
Individual Correspondence Volume (adjustments) ^a	4,817,708	4,598,654	4,485,906
Average cycle time to work IMF Correspondence ^b	84 days	69 days	66 days
Inventory Overage ^c	49.1%	39.5%	37.9%
Business Correspondence Volume ^d	2,940,925	2,736,451	2,595,131
Average cycle time to work BMF Correspondence ^e	47 days	45 days	51 days
Inventory Overage ^f	8.6%	11.7%	23.5%
Percentage of Math Error Adjustments Abated	TBD	TBD	TBD
Percentage of Statutory Notices of Deficiency Appealed to Tax Court	TBD	TBD	TBD
Number of Collection Appeal Program Conferences Requested by Taxpayers ^g	TBD	TBD	TBD
Percentage of CAP Conferences that Reversed the IRS Position	TBD	TBD	TBD
Number of Collection Due Process Hearings Requested by Taxpayers ^h	TBD	TBD	TBD
Percentage of Collection Due Process Hearings that Reversed the IRS Position	TBD	TBD	TBD

a IRS, JOC, *Adjustments Inventory Reports: July-September Fiscal Year Comparison* (FY 2017 and FY 2018).

b IRS, RAD, *Accounts Management Reports: CIS Closed Case Cycle Time* (FY 2017 and FY 2018).

c IRS, *Weekly Enterprise Adjustments Inventory Report*, FY 2017 and FY 2018 (weeks ending Sept. 30, 2017 and Sept. 29, 2018).

d IRS, JOC, *Adjustments Inventory Reports: July-September Fiscal Year Comparison* (FY 2017 and FY 2018).

e IRS, RAD, *Accounts Management Reports: CIS Closed Case Cycle Time* (FY 2017 and FY 2018).

f IRS, *Weekly Enterprise Adjustments Inventory Report*, FY 2017 and FY 2018 (weeks ending Sept. 30, 2017 and Sept. 29, 2018).

g Taxpayers may request a Collection Appeals Process review as the result of IRS actions such as filing a Notice of Federal Tax Lien, an IRS levy or seizure of property, and termination, rejection, or modification of an installment agreement. See IRS Pub. 1660, *Collection Appeal Rights*.

h Taxpayers may request a Collection Due Process review when the IRS plans to take actions such as filing a federal tax lien or levy. See IRS Pub. 1660, *Collection Appeal Rights*.

5. THE RIGHT TO APPEAL AN IRS DECISION IN AN INDEPENDENT FORUM – Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

Measure/Indicator	FY 2016	FY 2017	FY 2018
Number of Cases Appealed ^a	114,362	103,574	103,359
Appeals Staffing (On-rolls) ^b	1,449	1,345	1,207
Number of States without an Appeals or Settlement Officer ^c	11	11	11
Customer Satisfaction of Service in Appeals ^d	67%	68%	N/A
Average Days in Appeals to Resolution	TBD	TBD	TBD
Percentage of Statutory Notices of Deficiency Appealed to Tax Court	TBD	TBD	TBD

a Office of Appeals, BPR, 3rd Quarter, FY 2018 9 (Aug. 23, 2018). The FY 2018 number is a projected figure. The Appeals FY 2018 4th Quarter BPR was not available at time of print.

b For FY 2016 and FY 2017, Office of Appeals, BPR, 3rd Quarter, FY 2018 12 (Aug. 23, 2018). The Appeals FY 2018 4th Quarter BPR was not available at time of print. For FY 2018, IRS, Human Resources Reporting Center, <https://persinfo.web.irs.gov/track/workorg.asp>, IRS Staffing by Business Unit for week ending Sep. 29, 2018.

c For FY 2016 and FY 2017, IRS, Human Resources Reporting Center, <https://persinfo.web.irs.gov/posrpt.htm>. For FY 2016 and FY 2017, Employee Position (OF8) Listing for weeks ending Oct. 1, 2016 and Sept. 30, 2017. For FY 2018, IRS response to TAS fact check (Nov. 21, 2018). The FY 2016 figure has been updated from what we reported in the 2016 Annual Report to Congress. The IRS also has Appeals and Settlement Officers in the District of Columbia which are not included in this figure.

d Office of Appeals, BPR, 3rd Quarter, FY 2018 9 (Aug. 23, 2018). The Appeals FY 2018 4th Quarter BPR was not available at time of print.

6. THE RIGHT TO FINALITY – Taxpayers have the right to know the maximum amount of time they have to challenge the IRS’s position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

Measure/Indicator	FY 2016	FY 2017	FY 2018
Average Days to Complete Correspondence Examination (non-EITC) ^a	199 days	207 days	236 days
Average Days to Complete Correspondence Examination (EITC) ^b	219 days	222 days	240 days
Average Days to Reach Determination on Applications for Exempt Status ^c	54 days	54 days	69 days
Average Days for Exempt Organization Function to Respond to Correspondence ^d	45 days	27 days	46 days

a W&I, BPR, 4th Quarter, FY 2018 14 (Nov. 8, 2018). The FY 2016 and FY 2017 figures have been updated from what we reported in the 2017 Annual Report to Congress.

b *Id.*

c For FY 2016 and FY 2017, Tax Exempt & Government Entities (TE/GE), BPR, 4th Quarter, FY 2017 9 (Nov. 30, 2017). For FY 2018, TE/GE, Compliance, Planning & Classification email to TAS (Dec. 13, 2018).

d *Id.*

7. THE RIGHT TO PRIVACY – The right to privacy goes to the right to be free from unreasonable searches and seizures and that IRS actions would be no more intrusive than necessary. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

Measure/Indicator	FY 2016	FY 2017	FY 2018
Number (or percentage) of Collection Due Process cases where IRS cited for Abuse of Discretion	TBD	TBD	TBD
Number of Offers in Compromise Submitted using ‘Effective Tax Administration’ as Basis	TBD	TBD	TBD
Percentage of Offers in Compromise Accepted that used ‘Effective Tax Administration’ as Basis	TBD	TBD	TBD
Number of cases where taxpayer received repayment of attorney fees as result of final judgment	TBD	TBD	TBD

- 8. THE RIGHT TO CONFIDENTIALITY** – Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

Measure/Indicator	FY 2016	FY 2017	FY 2018
Number of Closed Unauthorized Access of Taxpayer Account (UNAX) Investigations ^a	147	151	198
UNAX Investigations Resulting in Prosecution, Removal, Resignation or Suspension of Employee ^b	38	64	78
UNAX Investigations Resulting in other Administrative Dispositions ^c	81	74	105
UNAX Investigations Where Employee Cleared of Wrongdoing ^d	28	13	15

a IRS, Automated Labor and Employee Relations Tracking System (ALERTS). The number of IRS employees averaged 85,002 in FY 2016, 83,775 in FY 2017, and 80,836 in FY 2018. IRS, Human Resources Reporting Center, *Fiscal Year Population Report*.

b IRS, ALERTS.

c *Id.* Administrative dispositions includes alternative discipline in lieu of suspension; case cancelled or merged with another case; caution letter; last chance agreement; oral counseling; reprimand; written counseling; etc.

d *Id.*

- 9. THE RIGHT TO RETAIN REPRESENTATION** – Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

Measure/Indicator	FY 2016	FY 2017	FY 2018
Percentage of Power of Attorney Requests Overage (as of 10/1/16, 9/30/17, 9/29/2018) ^a	0%	18.2%	0%
Number of Low Income Taxpayer Clinics Funded (calendar year) ^b	138	138	134
Funds Appropriated for Low Income Taxpayer Clinics ^c	\$12.0 million	\$12.0 million	\$12.0 million
Number of States with a Low Income Taxpayer Clinic (calendar year) ^d	49	49	48
Number of Low Income Taxpayer Clinic Volunteer Hours (calendar year) ^e	60,669	47,480	57,914

a IRS, JOC, *Customer Account Services, Accounts Management Paper Inventory Reports* (weeks ending Oct. 1, 2016, Sept. 30, 2017, and Sept. 29, 2018).

b IRS Pub. 5066, *Low Income Tax Clinics Program Report* (Jan. 2017, Feb. 2018, and Dec. 2018).

c Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, enacted Dec. 18, 2015. Consolidated Appropriations Act, 2017, Pub. L. No. 115-31, enacted May 5, 2017. Consolidated Appropriations Act, 2018, Pub. L. No. 115-141, enacted March 23, 2018. The amounts actually awarded to Low Income Taxpayer Clinics (LITCs) differed from the appropriated amounts. The amount awarded to clinics in FY 2016 was over \$11.4 million based on the number of available grantees who met the requirements and were selected for funding. The amount awarded to clinics in FY 2017 was approximately \$11.8 million based on the number of available grantees who met the requirements and were selected for funding. The amount awarded to clinics in FY 2018 was over \$11.8 million based on the number of available grantees who met the requirements and were selected for funding. The FY 2016 figures have been updated from what we reported in the 2016 Annual Report to Congress.

d IRS Pub. 5066, *Low Income Tax Clinics Program Report* (Jan. 2017, Feb. 2018, and Dec. 2018). For calendar year (CY) 2018, forty-eight states and the District of Columbia had at least one LITC. As of the start of the 2018 CY there was no LITC in Hawaii or North Dakota.

e *Id.* The FY 2016 number (60,669) was confirmed by the LITC Program Director (Oct. 28, 2016). The FY 2016 Pub. 5066 reported a rounded number (60,000). The FY 2016 figure reflects volunteer hours from CY 2015. The FY 2017 figure reflects volunteer hours from CY 2016. The FY 2018 figure reflects volunteer hours from CY 2017.

10. THE RIGHT TO A FAIR AND JUST TAX SYSTEM – Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from TAS if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Measure/Indicator	FY 2016	FY 2017	FY 2018
Offer in Compromise (OIC): Number of Offers Submitted ^a	64,479	62,243	59,127
OIC: Percentage of Offers Accepted ^b	42.5%	38.1%	37.8%
Installment Agreements (IA): Number of Individual & Business IAs ^c	3,115,404	2,924,780	2,883,035
Streamlined Installment Agreements Number of Individual & Business IAs ^d	2,630,811	2,236,434	2,079,743
Installment Agreements Collection Field Function (Cff): Number of Individual & Business IAs ^e	42,978	35,449	39,178
Streamlined Installment Agreements (Cff): Number of Individual & Business IAs ^f	8,477	6,936	5,224
Number of OICs Accepted per Revenue Officer ^g	7.7	7.6	9.1
Number of IAs Accepted per Revenue Officer ^h	12.0	10.6	14.8
Percentage of Cases in the Queue (Taxpayers) ⁱ	15.5%	13.9%	16.6%
Percentage of Cases in the Queue (Modules) ^j	23.9%	21.8%	24.6%
Percentage of Taxpayer Delinquent Accounts (TDAs) reported Currently Not Collectible – Surveyed (shelved) ^k	16.9%	32.3%	75.6%
Age of Delinquencies in the Queue ^l	4.5 years	4.5 years	4.8 years
Percentage of Modules in Queue prior to three tax years ago ^m	78.7%	78.2%	79.6%
Percentage of cases where the taxpayer is fully compliant after five years ⁿ	48%	47%	51%

a IRS, Collection Activity Report No. 5000-108, FY 2016 (Oct. 7, 2016), FY 2017 (Oct. 2, 2017), and FY 2018 (Oct. 1, 2018).

b *Id.*

c IRS, Collection Activity Report No. 5000-6, FY 2016 (Oct. 3, 2016), FY 2017 (Oct. 1, 2017), and FY 2018 (Sep. 30, 2018).

d *Id.*

e *Id.*

f *Id.*

g *Id.* See also IRS Human Resources Reporting Center – number of revenue officers in Small Business/Self-Employed as of the end of FY 2016, FY 2017, and FY 2018 (pay period 19).

h *Id.*

i IRS, Collection Activity Report No. 5000-2, FY 2016 (Oct. 3, 2016), FY 2017 (Oct. 1, 2017), and FY 2018 (Sep. 30, 2018).

j *Id.*

k *Id.* Beginning in FY 2017, the IRS shelves cases prior to potential transfer for the Private Collection Initiative. Row title has been updated to clarify the data points.

l Accounts Receivable Dollar Inventory. Age of cases in the collection queue as of cycle 37 of 2016, and 2017, and 2018.

m IRS, Collection Activity Report No. 5000-2, FY 2016 (Oct. 3, 2016), FY 2017 (Oct. 1, 2017), and FY 2018 (Sep. 30, 2018).

n Calculation by TAS Research. Percentage of taxpayers with tax delinquent accounts in 2011, 2012, and 2013, respectively, and who have no new delinquencies five years later. The FY 2017 figure has been updated from what we reported in the 2017 Annual Report Congress. IRS, CDW, Individual Master File (IMF).