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#15**VIRTUAL SERVICE DELIVERY: Despite a Congressional Directive, the IRS Has Not Maximized the Appropriate Use of Videoconferencing and Similar Technologies to Enhance Taxpayer Services****RESPONSIBLE OFFICIALS**

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**DEFINITION OF PROBLEM**

Over 15 years ago, Congress recognized the opportunities for effective tax administration presented by videoconferencing and similar technologies.<sup>1</sup> As a result, in RRA 98, Congress directed the IRS to “consider the use of the videoconferencing of appeals conferences between appeals officers and taxpayers seeking appeals in rural or remote areas.”<sup>2</sup>

Virtual service delivery (VSD) is an indispensable means of facilitating such important taxpayer rights as *the right to quality service, the right to challenge the IRS’s position and be heard, and the right to a fair and just tax system.*<sup>3</sup> The National Taxpayer Advocate has consistently championed VSD’s benefits, including:

- The ability to transmit and discuss documents in real time;
- The improvement of communication and interaction between the IRS and taxpayers; and
- The reduction of costs for all parties.<sup>4</sup>

Without access to VSD, taxpayers living in remote areas and in states where no Appeals or Settlement Officers are present have limited options for obtaining face-to-face interactions with IRS personnel, which can be especially important in communicating complex matters, raising objections, providing additional documentation, and assessing credibility. Face-to-face interactions have been shown to enhance taxpayer

1 Hereafter referred to collectively as “virtual service delivery” (VSD).

2 Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98), Pub. L. No. 105-206, Title III, Subtitle E, § 3465(c) (July 22, 1998).

3 National Taxpayer Advocate 2013 Annual Report to Congress 5-19. To its great credit, the IRS on June 10, 2014, adopted the Taxpayer Bill of Rights (TBOR) that the National Taxpayer Advocate has long recommended, pulling together in one basic statement the substantive rights scattered throughout the Internal Revenue Code. See IRS, *Taxpayer Bill of Rights*, available at <http://www.irs.gov/Taxpayer-Bill-of-Rights>.

4 See, e.g., National Taxpayer Advocate 2012 Annual Report to Congress 462-68; National Taxpayer Advocate 2012 Annual Report to Congress 302-18.

satisfaction and to increase taxpayer responsiveness during audits.<sup>5</sup> Despite these clear benefits and some initial steps by the IRS to implement this technology, the IRS has not yet developed a comprehensive approach to virtual service delivery, in either brick and mortar locations or over the Internet.<sup>6</sup>

## ANALYSIS OF PROBLEM

In passing RRA 98, Congress envisioned the increased use of technology, including VSD, as a means of improving taxpayers' experience with the IRS.

The National Commission on Restructuring the IRS (Restructuring Commission) contemplated a new IRS operating like a customer-focused business, as competently and smoothly as a bank, credit card company, or utility.<sup>7</sup> The Restructuring Commission recognized that skillful use of enhanced technology would be a key element of this service model, which emphasized efficiency and customer focus.<sup>8</sup>

The IRS must update its technology and treat taxpayer information as a strategic asset to improve its customer service and compliance functions ... Advancements in technology will make it easier for the IRS to resolve taxpayer problems quickly, thereby reducing the intrusiveness of the government.<sup>9</sup>

Reflecting this vision, Senator Roth, Chair of the Senate Finance Committee, articulated some of the goals underlying the legislation as making "IRS employees more accountable," giving "the Commissioner the tools necessary to bring the IRS into the next century," and offering "greater due process to taxpayers who are trying to comply with our complex tax laws."<sup>10</sup> In furtherance of these goals, the Committee instructed that "[t]he Commissioner of Internal Revenue shall consider the use of the videoconferencing of appeals conferences between appeals officers and taxpayers seeking appeals in rural or remote areas."<sup>11</sup>

### Other government agencies, such as the Social Security Administration (SSA) and the Department of Veterans Affairs (VA), have improved and enhanced their services through VSD.

Like the IRS, the SSA and the VA are charged with fulfilling widespread customer service obligations in an environment of contracting financial resources. These agencies have made substantial progress in employing videoconferencing to reduce wait times and improve accessibility for those who reside in remote locations or have critical needs.

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- 5 IRS National Research Program 2011 Customer Satisfaction Survey (Feb. 9, 2012); National Taxpayer Advocate, Briefing for the Enforcement Committee, *Examination Strategy: The Impact of Increasing Automation*, slide 15 (Apr. 23, 2012). In addition to options presented by virtual face-to-face technology, the availability of in-person interactions should always be preserved. For a more in-depth discussion regarding the importance of in-person interactions between taxpayers and the IRS, see *Most Serious Problem: APPEALS: The IRS Lacks a Permanent Appeals Presence in 12 States and Puerto Rico, Thereby Making It Difficult for Some Taxpayers to Obtain Timely and Equitable Face-to-Face Hearings with an Appeals Officer or Settlement Officer in Each State*, *supra*. See also *Legislative Recommendation: ACCESS TO APPEALS: Require That Appeals Have at Least One Appeals Officer and Settlement Officer Located and Permanently Available Within Every State, the District of Columbia, and Puerto Rico*, *infra*.
- 6 For a suggestion from the National Taxpayer Advocate regarding congressional intervention as a means of solving this problem, see *Legislative Recommendation: Virtual Service Delivery (VSD): Establish Targets and Deadlines for the Development and Implementation of VSD in Brick & Mortar Locations, in Mobile Tax Assistance Units, and Over the Internet*, *infra*.
- 7 Report of the National Commission on Restructuring the IRS, 8 (June 25, 1997). RRA 98 was based on the Commission's findings and recommendations.
- 8 *Id.* at 6.
- 9 *Id.*
- 10 144 CONG. REC. S4182 (1998) (Remarks by Senator Roth).
- 11 RRA 98, Pub. L. No. 105-206, Title III, Subtitle E, § 3465(c) (July 22, 1998).

Eighty-three percent of taxpayers responding to an IRS study indicated they were likely to use the IRS website, while 72 percent said they probably would use email to send questions directly to the IRS. Further, over half of the respondents (53 percent) stated they would be likely to use two-way video communications.

Employing over 400 video units in field offices across the country, the SSA completed over 70,000 video calls and more than 115,000 video interviews with field office customers between July 2011 and July 2012.<sup>12</sup> Moreover, in 2012, SSA held almost 25 percent of its hearings by video, compared to less than five percent in 2004.<sup>13</sup>

The VA uses videoconferencing for a variety of applications ranging from primary care treatment to speech pathology services to mental health support.<sup>14</sup> Generally, the health services are delivered to community-based outpatient clinics (CBOC) from traditional VA health care facilities by clinical videoconferencing equipment using highly encrypted transmissions.<sup>15</sup> The VA operates over 700 CBOCs with videoconferencing capacity for veterans who lack easy access to VA hospitals.<sup>16</sup> The VA provided approximately 140,000 remote mental health visits alone to approximately 55,000 veterans in fiscal year (FY) 2011.<sup>17</sup>

### The potential benefits of videoconferencing in brick and mortar locations and over the Internet have yet to materialize for either taxpayers or the IRS.

Notwithstanding the insights of the Restructuring Commission, the directives of RRA 98, and the success of other agencies, the IRS is still operating as a 20th century business, primarily relying on postal correspondence, telephone conversations, and taxpayer visits to brick and mortar locations.<sup>18</sup> This model places unnecessary limits on the accessibility of the IRS, along with the types of interactions that are available, and is increasingly costly to administer.

Extended delays surrounding correspondence with the IRS, lengthy hold times when telephoning for IRS assistance and long lines at Taxpayer Assistance Centers (TACs) have combined to frustrate and anger taxpayers.<sup>19</sup> These shortcomings in taxpayer services run counter to the Congressional intent underlying RRA 98, but can be mitigated to the extent that the IRS makes effective use of VSD. Societal comfort

12 See Social Security Administration, *Service Delivery Plan*, 14-15 (Feb. 20, 2013), available at [www.ssa.gov/open/SDP/SDP\\_022013.pdf](http://www.ssa.gov/open/SDP/SDP_022013.pdf).

13 *Id.*

14 See Real-Time Clinic Based Video Telehealth (Jan. 16, 2014), available at <http://www.telehealth.va.gov/real-time/index.asp>.

15 Deen, Godleski, and Fortney, *A Description of Telemental Health Services Provided by the Veterans Health Administration in 2006–2010*, 63 PSYCHIATRIC SERV. No. 11 (Nov. 1, 2012), available at <http://journals.psychiatryonline.org/article.aspx?articleid=1386903>; For Veterans with PTSD, *Videoconferencing Proves Effective for Delivering Therapy*, VA RESEARCH CURRENTS, May 2013, available at <http://www.research.va.gov/currents/may13/may13-02.cfm>.

16 See Real-Time Clinic Based Video Telehealth (Jan. 16, 2014), available at <http://www.telehealth.va.gov/real-time/index.asp>.

17 *Using Technology to Improve Access to Mental Health Care*, Veterans Health Administration News Features (Aug. 13, 2012), available at <http://www.va.gov/health/newsfeatures/20120813a.asp>.

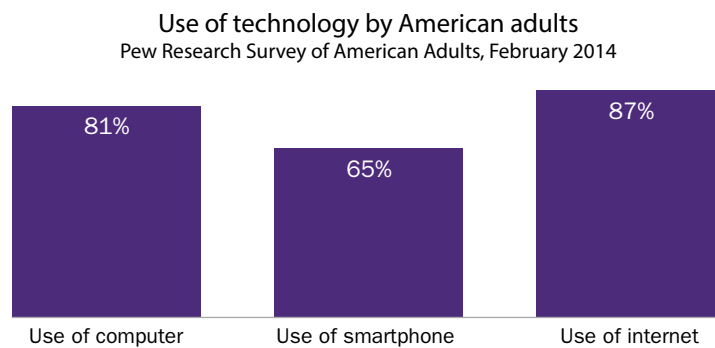
18 The exception to this circumstance is electronic filing of tax returns, the prevalence of which can be directly traced to the Congressional mandate established in RRA 98. See RRA 98, Pub. L. No. 105-206, Title II, Subtitle A, § 2001 (Jul. 22, 1998). Similar progress has not been made in other areas, however. For example, Taxpayer Assistance Centers and the services they offer are contracting rather than expanding. For a more in-depth discussion of this topic, see Most Serious Problem: *VITA/TCE FUNDING: Volunteer Tax Assistance Programs Are Too Restrictive and the Design Grant Structure Is Not Adequately Based on Specific Needs of Served Taxpayer Populations*, *supra*.

19 National Taxpayer Advocate 2013 Annual Report to Congress 20-39; Government Accountability Office, GAO-12-176, *2011 Tax Filing: Processing Gains, but Taxpayer Assistance Could Be Enhanced by More Self-Service Tools* (Jan. 17, 2012).

with computer technology in general, and virtual service delivery in particular, has grown to such a degree that many taxpayers would embrace this option, especially if it saved them time or expense.<sup>20</sup>

The scope of this opportunity is demonstrated in a study conducted by the Pew Research Center's Internet and American Life Project, which indicates that 81 percent of adult Americans use a computer on at least an occasional basis.<sup>21</sup> Further, approximately 65 percent of the individuals surveyed reported having a smartphone. Eighty-seven percent of adult Americans use the Internet occasionally, with 82 percent of the survey respondents stating they had done so within the last day. Ninety percent of this latter group reported going online from home.<sup>22</sup>

**FIGURE 1.15.1**



The IRS Oversight Board has also noted the increased comfort with, and use of, computer technology, and the resulting opportunities for VSD. Eighty-three percent of taxpayers responding to an IRS study indicated they were likely to use the IRS website, while 72 percent said they probably would use email to send questions directly to the IRS.<sup>23</sup> Further, over half of the respondents (53 percent) stated they would be likely to use two-way video communications.<sup>24</sup> As summarized by the study, “[r]esults show indications of upward trends in the likely use of these more technology-based service options.”<sup>25</sup> This openness to the use of computer technology is illustrated in the following chart.

20 U.S. taxpayers living abroad would particularly benefit from the ability to utilize virtual face-to-face technology as a means of interacting with the IRS. See National Taxpayer Advocate 2012 Annual Report to Congress, 462-68.

21 Pew Research Center, *The Web at 25 in the U.S.* (Feb. 27, 2014) (conducted January 2013) available at <http://www.pewinternet.org/2014/02/25/the-web-at-25-in-the-u-s>.

22 *Id.*

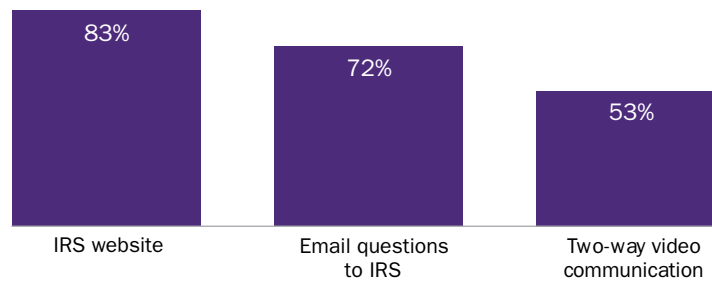
23 IRS Oversight Board, *2013 Taxpayer Attitude Survey* (conducted Aug. 2013), available at [http://www.treasury.gov/IRSOB/reports/Documents/IRSOB\\_TAS%202013.pdf](http://www.treasury.gov/IRSOB/reports/Documents/IRSOB_TAS%202013.pdf).

24 *Id.*

25 *Id.*

FIGURE 1.15.2

Willingness to use technology by American adults  
IRS Oversight Board Survey of Taxpayers, February 2014



In passing RRA 98, Congress urged the IRS to adopt a course of action that likely would have yielded VSD progress comparable to that achieved by the SSA and the VA. Although Congress articulated the desired VSD exploration in the context of Appeals, technological innovation on that front presumably would have migrated to other IRS divisions. More than 15 years after the enactment of RRA 98, however, the desire reflected in and the opportunity presented by Congress' videoconferencing directive have yet to be achieved. The IRS is taking strides toward making the benefits of VSD available to taxpayers, but the potential and need for substantial and necessary progress remain.

*VSD represents an important means of expanding the reach of brick and mortar locations.*

The most traditional type of VSD is associated with a public facility, such as a TAC, and employs a high-definition monitor with the capacity for two-way audio interchange between the taxpayer and the IRS. In some locations, the monitor is paired with a high-resolution camera that allows IRS personnel to view documentation provided by taxpayers. That equipment, which is hard-wired into a given facility, provides secure connectivity between taxpayers and the IRS.

A significant impediment to the growth of VSD use in such facilities, however, is the limited activity that can be undertaken by taxpayers in conjunction with videoconferencing. Taxpayers generally cannot:

- Fax or otherwise electronically submit documents;<sup>26</sup>
- Make payments;
- File returns; or
- Obtain account transcripts.<sup>27</sup>

26 Eight VSD Partner Sites are outfitted with physical fax machines that can send and receive faxes. User & Network Services (Network Services) supplemental response to TAS research request (Aug. 25, 2014).

27 *Id.* Taxpayers using VSD to speak with TAS can obtain all the services they would be able to receive in any TAS field office where face-to-face contact is offered, with the exception of making a payment. Additionally, four TAS Campus offices provide VSD assistance to remote taxpayers. For security reasons, taxpayers are not allowed to walk into IRS Campuses. Nevertheless, VSD provides a mechanism for TAS customers to obtain face-to-face assistance from TAS employees located in campus offices who would not otherwise be accessible.

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The IRS is exploring technology that will allow taxpayers to accomplish these and other routine tasks, with multiple IRS organizations sharing the technology and routing video to the correct location.<sup>28</sup> Nevertheless, until the IRS develops such expanded capacity, taxpayers will be less likely to embrace videoconferencing in brick and mortar locations.

The IRS has installed videoconferencing technology at only 49 taxpayer-facing locations around the country.<sup>29</sup> As this relatively small number of locations would indicate, videoconferencing still exists within the IRS largely on a conceptual basis, rather than as a day-to-day mechanism for serving customers. Despite positive initial results, the IRS has not yet moved beyond the piloting phase of videoconferencing on a large scale.<sup>30</sup> Of the 49 locations currently outfitted for videoconferencing, only 37 appear to offer such services to taxpayers on an ongoing day-to-day basis, with the remaining 12 reporting zero taxpayers served for FY 2014.<sup>31</sup>

This relatively slow progress is attributable to a variety of obstacles. Currently, videoconferencing does not take place within the IRS firewall, which limits the use of the equipment and does not allow the IRS to fully utilize its functionality.<sup>32</sup> Because of concerns about data security, no information personally identifiable to taxpayers can be transferred on the network now in operation.<sup>33</sup>

On the human capital end of the spectrum, the IRS has also experienced difficulty in staffing the videoconferencing facilities, which require at least some personnel coverage for opening and closing the facility, maintaining the equipment, and answering essential questions regarding its operation. Often the most desirable facilities are, by definition, in remote areas, where the IRS has encountered challenges in finding employees who are available and willing to staff these sites consistently.

As in so many areas, insufficient funding is a contributing cause of the IRS's inability to move more quickly in this aspect of taxpayer service. The IRS budget for FY 2014 originally requested approximately \$4,000,000 for the deployment of 100 new videoconferencing units.<sup>34</sup> Ultimately, however, nothing was allocated, and no VSD funding is expected to be available for FY 2015 or beyond.<sup>35</sup>

The IRS has shifted much of its emphasis to the provision of VSD over the Internet. Nevertheless, the continued development of VSD in brick and mortar locations is essential for taxpayer populations that do not have access to home computer technology or who are not proficient in its use. The requisite

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28 National Taxpayer Advocate 2012 Annual Report to Congress 465.

29 Network Services response to TAS research request (Aug. 6, 2014).

30 *E.g.*, in a limited pilot conducted by W&I between October 2011 and June 2012, 87 percent of taxpayers reported they were satisfied, to very satisfied, with this service, and 91 percent would use it again. W&I Response to TAS Fact Check Request (Nov. 4, 2014).

31 Network Services response to TAS research request (Aug. 6, 2014).

32 *Id.*

33 *Id.*

34 Dep't of the Treasury, *Budget in Brief, Internal Revenue Service, FY 2014*, 10, Doc. 9940 (Rev. 4-2013).

35 Network Services response to TAS research request (Aug. 6, 2014).

maintenance and expansion of traditional VSD, however, cannot occur in the absence of sufficient funding, which has yet to be provided by Congress or shifted from other programs within the IRS.<sup>36</sup>

The IRS should begin employing all of its videoconferencing-enabled locations on a day-to-day basis. For example, Appeals has had a number of videoconferencing-ready locations that did not “go live” until near the end of the 2014 fiscal year.<sup>37</sup> Additionally, the IRS can achieve substantial strides by enhancing the scope of activities that can be undertaken by taxpayers in conjunction with videoconferencing. The increased utilization resulting from expanded functionality will not only establish the value proposition of VSD with respect to the IRS, but also will help demonstrate the benefits and existence of videoconferencing facilities to taxpayers.

As a further means of maximizing the efficient provision of VSD, the Treasury Inspector General for Tax Administration (TIGTA) has suggested that the IRS establish a process to identify the best locations for VSD, without limiting the inquiry to those sites where TACs already exist.<sup>38</sup> The need for strategic location of VSD sites, together with personnel who can provide appropriate assistance, is especially great for low-income populations that may lack the technological skills or comfort level to fully utilize the benefits of VSD.<sup>39</sup> As a result, the IRS should seek additional opportunities to partner with local organizations and government agencies, such as the U.S. Postal Service, as a cost-effective way of bringing VSD and the necessary staffing to all taxpayers.<sup>40</sup>

*VSD over the Internet presents a separate approach with enormous potential benefits for both taxpayers and the IRS.*

The provision of VSD at brick and mortar locations will always have its place as a means of assisting taxpayers who lack home computing facilities or capabilities. Nevertheless, the bulk of U.S. taxpayers and

36 Also recognizing the value of VSD, TIGTA has recommended that the IRS develop a long-term plan to provide virtual face-to-face assistance to as many taxpayers as possible through the use of VSD in brick and mortar locations. TIGTA has further recommended that the cost savings and benefits related to VSD be quantified and reported as part of the budget request process. TIGTA, Ref. No. 2014-40-038, *Processes to Determine Optimal Face-to-Face Taxpayer Services, Locations, and Virtual Services Have Not Been Established* (June 27, 2014).

37 To its credit, Appeals has established procedures for making VSD available for Campus Appeals in situations where Appeals personnel are co-located with VSD equipment and the taxpayer or representative is located within 100 miles of a VSD taxpayer-facing location. See Memorandum for Appeals Employees, *Implementation of Virtual Service Delivery*, John Cardone, Director, Policy, Quality and Case Support (July 24, 2014). To this point, however, the lack of customer-facing locations that are publicized and available places a significant limitation on the ability of taxpayers to utilize this option. As these locations did not come online until September 29, 2014, TAS cannot currently evaluate the extent to which taxpayers are encouraged and able to utilize this technology. See Appeals’ Response to TAS Fact Check Request (Nov. 3, 2014).

38 TIGTA, Ref. No. 2014-40-038, *Processes to Determine Optimal Face-to-Face Taxpayer Services, Locations, and Virtual Services Have Not Been Established* (June 27, 2014).

39 A Taxpayer Advocate Service study of taxpayers eligible to use low-income tax clinics (LITCs) indicated, among other things, that although 70 percent of the taxpayers surveyed had a computer with an internet connection at home, only 13 percent of LITC-eligible taxpayers reported they would feel comfortable discussing their income tax situation by video from a designated location with an assigned IRS representative. Only 25 percent of Spanish-speaking taxpayers said they would feel comfortable holding such a videoconference. See TAS Survey of Taxpayers Eligible to use LITCs conducted by Russell Research (July 2014). These results reinforce the caution previously articulated by the National Taxpayer Advocate that VSD should not be viewed as a replacement for face-to-face conferences, which were preferred by 77 percent of the LITC-eligible taxpayers. Similarly, the results suggest that the availability of personal instruction and guidance with respect to VSD equipment likely is an important element of full utilization of that equipment even by a segment of those taxpayers possessing computer and internet-capability at home.

40 Mobile van units represent an additional potential means of bringing technology directly to taxpayers, particularly those located in low-income and rural areas. For a more in-depth discussion of this topic, see *Most Serious Problem: IRS Local Presence: The Lack of a Cross-Functional Geographic Footprint Impedes the IRS’s Ability to Improve Voluntary Compliance and Effectively Address Noncompliance*, *supra*.

all tax professionals likely would interact with the IRS via home or office computer or smartphone if they had the chance, just as they now do with a wide range of businesses and related enterprises.

As a result, the IRS is also attempting to develop a comprehensive, Internet-based VSD platform that taxpayers can access using their own technology. Central to this initiative, known as taxpayer digital communications (TDC), is a secure messaging portal. This portal would provide taxpayers with web access to certain functionalities including one-way/two-way communication via secure webmail, and electronic document upload, transfer, and receipt capacity.<sup>41</sup> Later in the TDC development process, taxpayers would have online text chat, click to call, online video meeting, and co-browsing capability.<sup>42</sup> Ultimately, taxpayers also would be able to undertake most of these interactions with the IRS directly from their smartphones.<sup>43</sup>

Virtually all of this TDC functionality, however, is aspirational, as many of the platform features are still in the planning stage. Only the secure messaging capability, which is scheduled to begin piloting in FY 2015, is nearing release and procedures for secure authentication are still under discussion.<sup>44</sup> The IRS has no estimate for when the other functionalities will become available.<sup>45</sup> Widespread interchange between taxpayers and the IRS via smartphone remains a goal, but without definitive parameters or timetables.<sup>46</sup>

TDC has vast potential for delivering services to taxpayers in ways that are more accessible, convenient, and cost effective for taxpayers. Moreover, the use of such technology can revolutionize tax administration in terms of resource allocation, cost savings, and enhanced quality of service. Such benefits, both to taxpayers and to the IRS, are fully consistent with Congress' vision expressed in RRA 98 in general, and in § 3465(c) in particular.

The IRS is to be commended for its recent efforts in this regard. Nevertheless, substantial progress remains to be made and the National Taxpayer Advocate urges that continued development and implementation of TDC be a high priority of the IRS.

## CONCLUSION

As an element of RRA 98, Congress envisioned the increased use of technology, including VSD, as a means of improving taxpayers' experience with the IRS. More than ever, taxpayers and the IRS would benefit from the cost-savings and improved customer service that would be generated by VSD. Other governmental agencies, such as the SSA and the VA, have had notable success in improving and enhancing customer services through the implementation of VSD. Such benefits, however, have not yet materialized for taxpayers and the IRS either through the provision of videoconferencing in brick and mortar locations or through the use of TDC.

41 Online Services (OLS) response to TAS research request (Aug. 18, 2014).

42 OLS: Taxpayer Digital Communications Executive Summary (Aug. 18, 2014).

43 OLS response to TAS research request (Aug. 18, 2014).

44 *Id.* As currently formulated, these secure authentication procedures could potentially exclude taxpayers who do not have a bank account or who do not own a home from access to TDC. TAS looks forward to continued collaboration with OLS and other stakeholders to develop an effective and inclusive authentication mechanism that works for all taxpayers.

45 *Id.*

46 *Id.* SB/SE Field Collection has recently initiated a Smartphone pilot in its Tampa, FL and Oakland, CA Territories. Eventually, SB/SE Field Collection plans to have Revenue officers use Smartphones to facilitate activities such as electronic payment and GPS Mapping. See Smartphone Technology – The Wave of the Future for the IRS (Sept. 17, 2014) available at <http://www.mysbse.web.irs.gov/default.aspx>.



## RECOMMENDATIONS

The National Taxpayer Advocate recommends that the IRS:

1. Maximize the benefits of VSD in brick and mortar locations currently equipped for videoconferencing by offering VSD services from all such facilities on a day-to-day basis and by enhancing the scope of activities that taxpayers can undertake in conjunction with videoconferencing.
2. Establish development and implementation of TDC as one of its highest ongoing priorities.
3. Develop and publish a definitive plan for the continued rollout of both VSD in brick and mortar locations, including non-IRS facilities, and TDC, and articulate concrete dates for implementation at different stages.
4. Allocate funding, or seek funding from Congress, sufficient to enable continued implementation of VSD initiatives in brick and mortar locations and over the Internet.