

## IV. Efforts to Improve TAS Advocacy and Service to Taxpayers

As discussed in the preceding sections of this report, taxpayers are increasingly unable to reach the IRS and timely resolve their tax issues.<sup>1</sup> At the same time, TAS case receipts are increasing.<sup>2</sup> In light of this situation, TAS is actively pursuing alternative methods of delivering traditional services to taxpayers. Two such examples are the Centralized Case Intake (CCI) and self-help initiatives, which will especially help taxpayers who qualify for TAS assistance because IRS systems aren't functioning as they should.

### TAS EXPANDS CENTRALIZED CASE INTAKE

From fiscal years (FYs) 2010-2013, over 25 percent of TAS cases were referred to TAS by Wage & Investment (W&I) employees who answer calls to the NTA Toll-Free line. These employees identify which calls appear to qualify for TAS assistance and load the case on TAS's case management system, TAMIS. TAS Case Advocates then make an initial contact with the taxpayer within one to five business days, depending on the nature of the case.<sup>3</sup> Referrals from the NTA Toll-Free sites contain very little information about the nature of the significant hardship the taxpayer is experiencing or the type of tax problem. Thus, Case Advocates have very little information about the taxpayer's problem until they speak with the taxpayer.

Over the last 19 months, TAS has conducted CCI, a "proof of concept" that allows taxpayers to speak with a TAS employee much earlier in the case referral process.<sup>4</sup> Specifically, when an NTA Toll-Free assistor identifies a case as qualifying for a TAS referral, he or she transfers the call in real time to a TAS employee. The Intake Advocates educate callers about TAS and their rights as a taxpayer, conduct a thorough review of the taxpayer's account and issues, advise them on steps they can take to prepare for their first call with their Case Advocate, point them to self-help tools when appropriate,<sup>5</sup> and direct them to the correct area if they do not meet TAS acceptance criteria.

In 2015, TAS and W&I expanded the CCI process to all W&I sites and assistors who staff the NTA Toll-Free line and provided extensive training to assistors at these sites.<sup>6</sup> The expansion included transfers of Spanish-speaking callers and extended TAS hours of availability.<sup>7</sup> Between October 1, 2014 through June 30, 2015, the CCI Intake Advocates answered 41,344 calls transferred from the NTA Toll-Free line.<sup>8</sup> From those calls, 33,825 new TAS cases were created.<sup>9</sup> The remaining 7,519 calls (18 percent) identified as meeting TAS criteria were resolved during the CCI intake process without requiring the creation of new TAS cases.<sup>10</sup> Resolving a taxpayer's issue on first contact with TAS conserves resources and reduces

1 See *Filing Season Review*, *supra*.

2 TAS cases are up 6.3 percent through the end of June compared to the same period in FY 2014. Data obtained from Taxpayer Advocate Management System (TAMIS) (Jun. 29, 2015 report for data through June 27th).

3 IRM 13.1.18.3, *Initial Contact* (Feb. 1, 2011).

4 The six-month pilot began in December 2013 with ten W&I NTA Toll-Free assistors in the Baltimore and Richmond call sites transferring calls.

5 For a discussion of self-help, see *TAS Develops Self-Help Options to Assist Taxpayers*, *infra*.

6 The new process was expanded to include all 595 W&I NTA Toll-Free assistors in Baltimore, Richmond, Dallas, Puerto Rico, and the Atlanta Campus.

7 The Puerto Rico and Dallas call sites handle Spanish language calls for the NTA Toll-Free line. Under the pilot, Spanish language calls were initially excluded. TAS extended hours to accept transfer of both English and Spanish calls through 7:30 p.m. Central Standard Time.

8 IRS, *Aspect Application Activity Report*, (Oct. 1, 2014-Jun. 30, 2015).

9 TAMIS receipts through June 30, 2015.

10 This reflects calls resolved between October 2014 and June 2015.

burden for taxpayers and TAS. CCI also allows Intake Advocates to fully explore the tax years and issues impacting a taxpayer's case prior to case creation, presenting a more robust and developed case file for Case Advocates as a starting point to resolve the taxpayer's case more efficiently and effectively. CCI is proving to be an improvement for both taxpayers and TAS, and it will continue to be part of TAS's long-term strategy to improve the overall taxpayer experience by advocating for taxpayers at the earliest point of contact with TAS.

### Focus for Fiscal Year 2016

- Complete negotiations with the National Treasury Employees Union to officially stand up CCI as its own group within TAS;
- Identify next steps to expand the CCI process to accept transfer calls in real time from assistors staffing other W&I Accounts Management Toll-Free product lines, including the general 800-829-1040 product line;<sup>11</sup>
- Formalize TAS processes and employee guidance for all TAS Intake Advocates (both in CCI and in local and campus TAS offices), including Internal Revenue Manuals (IRMs) and Delegated Authorities; and
- Develop and implement a quality measurement system on the intake process and a customer satisfaction measurement process to measure the effectiveness of CCI.

## TAS DEVELOPS SELF-HELP OPTIONS TO ASSIST TAXPAYERS

In January 2015, TAS launched a new version of the Tax Toolkit, [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov), one of the key pieces of our self-help initiative. The Toolkit redesign better serves the growing population using mobile devices as its primary or only means to access the internet. Through the use of plain language explanations of common tax issues, self-help videos and documents, and estimators, the Toolkit is the “go-to” site to help taxpayers be informed tax consumers in discussing their problems with the IRS, knowing and using their taxpayer rights, or even interacting with their tax preparers or representatives. The Toolkit also serves as a resource for TAS employees – providing a place to send taxpayers for information so they can navigate the IRS and advocate on their own behalf.

The Toolkit suggests common tax issues (*e.g.*, I got a notice from the IRS, I can't pay my taxes) to taxpayers to help them identify their more specific issues (*e.g.*, Audits by Mail, Payment Plans). Then, each issue is broken down into a general explanation, next actions, possible consequences, further resources, connections to Taxpayer Rights, and options for further assistance. In some instances, the taxpayer may be able to solve his or her own problem using the Toolkit. For others, the Toolkit enhances their understanding of their problems so they can more successfully engage when getting help.

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11 As of June 30, 2015: 13.7 percent (23,859) of TAS cases were created from W&I Accounts Management Toll-Free (WATF) lines; 19.5 percent (33,825) of TAS cases were created as a result of calls transferred from W&I on the NTA Toll-Free line; 6.8 percent (11,898) TAS cases were created by W&I NTA Toll-Free assistors prior to full expansion of the CCI process; 4.0 percent (6,994) of TAS cases were created from direct taxpayer calls to the ASK-TAS1 product line.

TAS has identified five collection issues where taxpayers come to TAS but do not necessarily need case assistance – they simply need help navigating the IRS and its processes. TAS developed self-help videos addressing these issues to assist taxpayers in navigating through the collection process. The collection video series includes:

- What To Do If You Owe the IRS and Can't Pay – Overview;<sup>12</sup>
- IRS Collection Alternatives: Installment Agreements;<sup>13</sup>
- IRS Collection Alternatives: Currently Not Collectible Status;<sup>14</sup>
- Tax Refund Issue – If Your Refund is Used to Pay Your Spouse's Debt;<sup>15</sup> and
- Stopped or Delayed Refunds.<sup>16</sup>

As a supplement to the self-help videos, TAS developed companion documents that provide taxpayers with clear step-by-step instructions on resolving their issues. Taxpayers can download the documents or Intake Advocates can provide them via fax or mail during the initial contact.

Many taxpayers need assistance with the Affordable Care Act (ACA). To help taxpayers affected by the ACA, TAS developed and posted three tools to estimate ACA-related credits and payments.<sup>17</sup> The *Premium Tax Credit (PTC) Change Estimator*<sup>18</sup> helps individuals estimate how much the PTC amount may change if their income or family size changes during the year. The *Individual Shared Responsibility Provision (ISRP) – Payment Estimator*<sup>19</sup> helps estimate the amount individual taxpayers may have to pay if they don't have minimum essential coverage or a qualified exemption. The *Small Business Health Care Tax Credit (SBHCTC) Estimator*<sup>20</sup> helps small business owners and tax-exempt organizations estimate the amount of SBHCTC they may receive in any given tax year.

### Focus for Fiscal Year 2016

- Identify additional self-help topics and create the corresponding materials and videos; and
- Create a video highlighting what taxpayers need to know about the ACA for the 2016 filing season.

## TAS TRAINING INITIATIVES IMPROVE ADVOCACY AND TAXPAYER SERVICE

Providing meaningful training to TAS Case and Systemic Advocacy employees is very challenging because of the sheer diversity of issues about which TAS employees must be knowledgeable. TAS employees face issues relating to the full breadth of tax administration and tax law. Accordingly, TAS FY 2015 training covered a broad array of technical issues.

12 [https://www.youtube.com/watch?feature=player\\_embedded&v=AsOEVOrevVE](https://www.youtube.com/watch?feature=player_embedded&v=AsOEVOrevVE).

13 [https://www.youtube.com/watch?feature=player\\_embedded&v=\\_xTmF8GNos4](https://www.youtube.com/watch?feature=player_embedded&v=_xTmF8GNos4).

14 [https://www.youtube.com/watch?feature=player\\_embedded&v=Yxysf1p5lvo](https://www.youtube.com/watch?feature=player_embedded&v=Yxysf1p5lvo).

15 [https://www.youtube.com/watch?feature=player\\_embedded&v=qhVcm9Phi1c](https://www.youtube.com/watch?feature=player_embedded&v=qhVcm9Phi1c).

16 [https://www.youtube.com/watch?feature=player\\_embedded&v=cyF\\_mwPTsjY](https://www.youtube.com/watch?feature=player_embedded&v=cyF_mwPTsjY).

17 For further discussion of the ACA, see Area of Focus: *Affordable Care Act*, *supra*. See also National Taxpayer Advocate 2014 Annual Report to Congress 67-78 (Most Serious Problem: *HEALTH CARE IMPLEMENTATION: Implementation of the Affordable Care Act May Unnecessarily Burden Taxpayers*).

18 <http://www.taxpayeradvocate.irs.gov/estimator/premiumtaxcreditchange/index.htm>.

19 <http://www.taxpayeradvocate.irs.gov/estimator/isrp/>.

20 <http://www.taxpayeradvocate.irs.gov/calculator/SBHCTC.htm>.

The largest training effort focused on the ACA because of its complexity and the impact on the filing season. TAS developed and delivered this critical training during a week-long face-to-face course to all TAS employees in advance of the filing season.<sup>21</sup> Prior to delivering this training, TAS ACA subject matter experts attended W&I's ACA "train-the-trainer" sessions held during October and November. TAS used these materials to develop TAS-specific ACA training on the PTC and the ISRP.

Specifically, the training:

- Engaged employees in interactive exercises, including walking through how to fill out forms and calculate credits;
- Provided significant advocacy and Taxpayer Bill of Rights reminders;
- Created a repository for questions and suggestions to be used to modify and update the training materials after the train-the-trainer sessions;
- Made subject matter experts available to the local offices to answer questions during the training; and
- Followed up with virtual sessions on related issues.<sup>22</sup>

TAS not only has the responsibility to educate its own employees about tax laws and procedures, but it must also educate IRS employees about the role of TAS. During FY 2015, TAS created Awareness Training for Large Business and International (LB&I) and Tax Exempt & Government Entity (TE/GE) employees via two video courses delivered by the National Taxpayer Advocate, a Local Taxpayer Advocate, and an Attorney Advisor. The video courses focused on educating IRS functional employees about the history of TAS and explaining the role of TAS in tax administration as it relates to case and systemic advocacy work. Further discussions explained how and why TAS interacts with the specific IRS function that was the audience of the training, including examples of the types of issues about which these IRS employees might interact with TAS.

Training TAS employees to effectively advocate for taxpayers remains a priority. While TAS may not be able to conduct large-scale symposiums as we did in the past, timely face-to-face training is more critical than ever. In FY 2015, TAS adopted a blended approach that encompasses both face-to-face and virtual training. Current training plans include technical face-to-face mini-symposiums and additional virtual courses throughout the year that bring together the technical experts in TAS to enhance their knowledge and skills.

### Focus for Fiscal Year 2016

- Continue to deliver training in a blended combination of face-to-face classroom and virtual format;
- Redefine its leadership training programs to ensure a logical sequencing of content based on a leader's background (*e.g.*, new to government, new to TAS, or an internal TAS promotion). TAS will also seek to identify and eliminate any potential gaps between its leadership training programs, along with continuing to identify employees' training needs that affect TAS inventories;
- Take advantage of external training and continuing education opportunities through professional societies, including the American Bar Association and the American Institute of Certified Public Accountants; and
- Continue to develop and deliver advanced training to TAS employees on advocating for taxpayers encountering problems related to the next phase of ACA implementation.

21 The training was also taped and made available to employees unable to attend the live sessions.

22 TAS subsequently delivered virtual training on the new ACA-related tools that Case Advocates would need to research their cases.