

## Efforts to Improve Taxpayer Advocacy

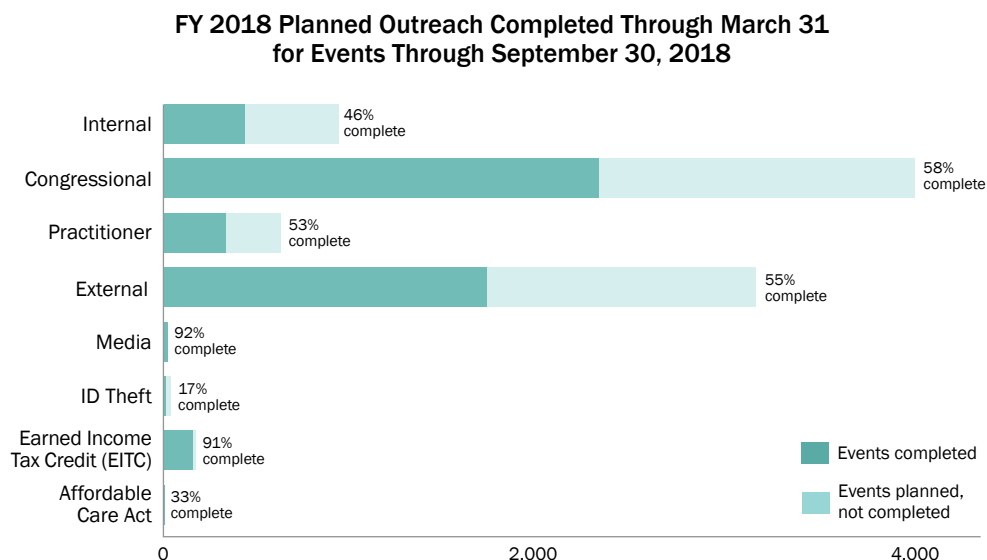
As the voice of the taxpayer within the IRS, TAS works with taxpayers, external stakeholders, and the IRS to advocate for implementing processes and procedures and administering the tax code in a manner that reduces taxpayer burden and protects taxpayer rights. TAS continually strives to refine our advocacy efforts to ensure that we understand the taxpayer experience and can identify areas for improvement for both TAS and the IRS. Among many strategies to enhance our advocacy efforts this year, TAS increased outreach; provided empathy training to leaders and employees; participated in the secure digital messaging pilot; and improved our website. At the National Tax Forums, we made tax presentations, provided case resolution rooms for tax practitioners with clients who were experiencing unresolved matters with the IRS, and provided focus group discussions on tax matters important to tax practitioners. TAS has also expanded the Centralized Case Intake (CCI) function and opened new TAS offices, with plans to open more between now and the end of fiscal year (FY) 2019. Finally, the National Taxpayer Advocate is currently planning the fourth International Conference on Taxpayer Rights in May 2019.

### TAS CONTINUES TO EXPAND COMMUNITY OUTREACH

Local Taxpayer Advocates (LTAs) represent the National Taxpayer Advocate at the community level and are responsible for completing outreach events to inform internal and external stakeholders about the TAS mission and services. TAS outreach plays a critical role in building relationships with stakeholders and creating a presence in local communities.

Through March 2018, TAS offices scheduled over 5,900 planned outreach activities for FY 2018, exceeding FY 2017's efforts.<sup>1</sup> Outreach in FY 2019 will focus on raising awareness of emerging tax law issues from tax reform, identifying local initiatives, strengthening congressional relationships, reaching external audiences, and educating IRS employees on taxpayer rights.

FIGURE 4.1



1 Data obtained from Taxpayer Advocate Service Outreach Hub (Mar. 31, 2018).

### Successful Problem Solving Days Outreach Events

Problem Solving Day (PSD) events provide LTAs and Case Advocates (CAs) with the ability to meet in person with taxpayers and their representatives to address unresolved IRS issues. CAs are prepared to assist taxpayers and resolve issues on the spot, if possible.

After launching the initiative mid-FY 2017, LTAs conducted PSD events throughout FY 2018, holding at least one event per quarter in their area. To date, TAS offices have completed over 250 events, assisting over 3,000 taxpayers and opening 312 cases to resolve account issues.<sup>2</sup>

LTAs seek out PSD opportunities in their communities either by partnering with existing events or by creating new ones. Typical events might include annual practitioner continuing education sessions or congressional resource fairs that bring together groups of taxpayers or those who represent taxpayers before the IRS. In FY 2018, TAS began exploring large-scale opportunities by partnering with the American Bar Association and Low Income Taxpayer Clinics to target specific communities with significant senior citizen populations.

LTAs will promote the problem solving events to raise awareness of the opportunity for taxpayers to meet face-to-face with TAS employees to receive assistance. These face-to-face interactions will also provide TAS employees the chance to educate taxpayers and their practitioners about their rights when dealing with the IRS.

### *Focus for Fiscal Year 2019*

In FY 2019, TAS will:

- Work closely with outreach partners to expand the number of PSD events throughout the country;
- Strengthen relationships with congressional offices through quarterly contacts by LTAs;
- Conduct outreach to educate and learn about topics taxpayers find confusing and provide guidance; and
- Analyze Systemic Advocacy Management System submissions to identify sources of taxpayer concern.

### Focusing on Local Issues Helps Individualize Taxpayer Service

The unique structure of TAS, with at least one local office in every state, allows LTAs to gain knowledge about the taxpayers and communities they serve. The LTAs focus on identifying issues that impact the local population and crafting outreach specific to their communities. LTAs learn about local issues through congressional cases, local PSDs, community events, and other community-specific sources such as local tax professional organizations. Customizing TAS outreach results in meeting the needs of individual communities. For example, TAS offices frequently participate in Veteran Stand Down events, visit local shelters for victims of domestic violence, reach out to immigrant populations, or partner with local agencies based on the needs of their local populations.

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<sup>2</sup> Data obtained from Taxpayer Advocate Service Outreach Hub (Mar. 31, 2018).

### *Focus for Fiscal Year 2019*

In FY 2019, TAS will:

- Ensure local TAS offices schedule a “Problem Solving Day” event each quarter;
- Identify new organizations and populations for community outreach opportunities;
- Educate and communicate on tax reform as appropriate;
- Raise awareness of and advocate for taxpayer rights;
- Advocate for taxpayers subject to the IRS Private Debt Collection program; and
- Promote the National Taxpayer Advocate’s Blog through LTAs’ community networks.

### **TAS Brings Empathy in Action to Internal Revenue Manual Guidance**

TAS seeks to provide its employees with up-to-date guidance to help them in their advocacy efforts. In our role as advocates, TAS employees must consider whether IRS actions impact taxpayer rights and put themselves in the shoes of the taxpayer to understand the taxpayer’s complete situation. This year, TAS provided Case Advocacy employees with training focused on using empathy to assist taxpayers. The Empathy in Action initiative began in FY 2018 by training Case Advocacy leadership, which then personally delivered the training to their employees so they could connect better with taxpayers and understand the unique challenges they face, while learning to better understand taxpayers’ emotional states.

Additionally, TAS released interim guidance memoranda (IGM) to assist employees who are advocating for taxpayers the IRS has assigned to a Private Collection Agency (PCA) and taxpayers facing passport revocation or denial.<sup>3</sup> While both IGMs provide procedural instructions necessary to assist taxpayers, more importantly, they seek to increase employee’s awareness of the taxpayer’s situation and to show empathy when presenting solutions. TAS is expanding its Empathy in Action initiative to include updating its day-to-day operational guidance to include reminders of how even mundane tasks, such as transferring a case to another office, can impact our customers, and encourage employees to consider how an action will impact a taxpayer before acting.

### *Focus for Fiscal Year 2019*

In FY 2019, TAS will:

- Update Internal Revenue Manual (IRM) 13, *Taxpayer Advocate Case Procedures*, to:
  - Emphasize employees’ responsibility to actively listen to taxpayer situations and take actions designed to empathize with taxpayers suffering from hardships;
  - Continue to ensure the IRM is providing current guidance to protect taxpayers under the Taxpayer Bill of Rights as employees work to resolve taxpayer issues;
- Train employees to identify how to expand advocacy during the revisions of the IRM including language to assist taxpayers; and
- Analyze the impact IRS implementation of new tax legislation has on taxpayer rights and burden and issue interim guidance to help employees advocate for taxpayers, as appropriate.

<sup>3</sup> Interim Guidance Memorandum (IGM) TAS-13-1217-006, *Interim Guidance on Advocating for Taxpayers Whose Module(s) the IRS Assigned to a Private Collection Agency* (Dec. 27, 2017) and IGM TAS-13-0418-0001, *Advocating for Taxpayers Facing Passport Revocation/Denial* (Apr. 26, 2018).

## TAS SEEKS TO ENSURE TAXPAYERS HAVE ACCESS TO A LOCAL TAS OFFICE

### TAS Will Evaluate and Expand Its Local Presence to Best Meet Taxpayer Needs

Under Internal Revenue Code (IRC) § 7803(c)(2)(D) the National Taxpayer Advocate is required to maintain at least one office in each state. The National Taxpayer Advocate and her staff are evaluating locations for additional TAS offices to meet the needs of underserved taxpayers. The IRS continues to shrink its local presence by closing Taxpayer Assistance Centers and reducing the number of its field compliance offices and personnel, rendering it even more important that TAS provide localized service. TAS uses case receipts and demographic data to identify underserved areas. Based on this analysis, TAS is working to open new offices in 2018 in Tallahassee, Florida; Charlotte, North Carolina; and El Paso, Texas. Additionally, TAS is planning to open new offices in Trenton, New Jersey; Grand Rapids, Michigan; San Antonio, Texas; Columbus, Ohio; Spokane, Washington; Mobile, Alabama; and Savannah, Georgia, as budget and space permit.

In addition to evaluating potential new offices, TAS is monitoring whether current staffing distribution meets the needs of taxpayers. While we reported last year that our inability to track calls made directly to our local offices impacted our ability to see the complete volume of work in each office, we have identified a solution to capture this information going forward. TAS is developing a Contact Record screen in our case management system. The Contact Record will gather information on all taxpayer contacts with our offices, including those contacts that do not result in a TAS case. This data, coupled with case-related data, will provide a more complete picture of the staffing required to meet taxpayer need.

### *Focus for Fiscal Year 2019*

In FY 2019, TAS will:

- Analyze case receipts and taxpayer geographic data to identify locations that need TAS assistance but do not have easy access to a local office;
- Implement a Contact Record screen to track call volumes to local offices; and
- Use the data collected from the contact record to assist in evaluating the size of the existing TAS offices to ensure they are accurately sized to meet the demands of the local taxpayers.

## TAS EXPANDS ITS CENTRALIZED CASE INTAKE STRATEGY

Under the TAS Intake Strategy, all intake advocates (IAs) conduct in-depth interviews with taxpayers to determine the correct disposition of their issue(s). They assist taxpayers with self-help options, take actions where possible to resolve the issue upfront, create cases after validating the taxpayer meets TAS criteria, or refer the taxpayer to the appropriate IRS Division for assistance. The Intake Strategy includes the CCI function, which consists of groups of IAs located throughout the country. IRS employees who handle taxpayer calls from the National Taxpayer Advocate toll-free line transfer calls they believe meet TAS criteria directly to CCI sites, providing the taxpayer immediate access to a TAS employee.

The implementation of CCI has resulted in the resolution of 35 percent of taxpayer issues at first contact without the need to create a case that would otherwise require additional work by a CA through the second quarter of 2018.<sup>4</sup> The expansion initiative includes TAS IAs taking calls directly from the

<sup>4</sup> TAS, *Business Performance Review (BPR)*, 2nd Quarter Fiscal Year 2018.

IRS 1040 toll-free line. The expansion will result in increased resolution of taxpayer issues at first contact, allowing CAs to focus on analyzing and resolving more complex taxpayer issues. Taxpayers seeking TAS assistance will be directed toward self-help when appropriate or will have an in-depth discussion of the issue so that intake advocates can explain to taxpayers how TAS will work with them through the process until their issue has been resolved. They will prepare taxpayers for what information they may need to supply when the CA contacts them once they have analyzed the account.

### *Focus for Fiscal Year 2019*

In FY 2019, TAS will:

- Expand the CCI function to accept the direct transfer of 1040 Toll Free line calls, increasing the upfront service to our taxpayers;
- Complete the Infrastructure Upgrade Project to replace the ASPECT telephone system; and
- Complete development of a system change in our inventory system to track all calls regardless of whether or not they become a case.

## COMMUNICATIONS, STAKEHOLDER LIAISON AND ONLINE SERVICES INITIATIVES IMPROVE TAXPAYER ADVOCACY AND SERVICE

### Taxpayer Digital Communication Pilot

TAS will restart the Taxpayer Digital Communication (TDC) pilot it began in April 2017. The Secure Messaging system introduces a new communication alternative through which taxpayers and CAs can communicate and share documents via a secure web-based portal. The 2017 pilot ran for six months with over 700 invitations to participate<sup>5</sup> made to specific taxpayers located in four cities (Cleveland, Ohio; Dallas, Texas; Nashville, Tennessee; and New Orleans, Louisiana), with specific types of Earned Income Credit or Levy cases only.

Commentary and preliminary data received confirmed TAS's hypothesis regarding the inability of unrepresented, low income taxpayers to utilize digital systems such as this. While hundreds of TAS taxpayers were offered the option of using the TDC system, fewer than a dozen setup or used an account. The results underscored the importance of having an omnichannel universe available to all taxpayers. Our preliminary data highlights the need to explore different approaches for authenticating taxpayers' access to IRS digital services. Varied approaches to authenticating a taxpayer's identification are particularly important for taxpayers sending information or documents, but not necessarily for communicating via secure messaging.

At the six-month mark the pilot was put on hold, due to IRS suspending authentication because of contract issues. At that point, TAS evaluated some early information, which included employee comments, qualifying taxpayers' inability to pass the authentication step, and other data. Based on that information, TAS decided to restart the effort in June 2018 for another six months in the original four TAS offices, but now will allow acceptance of a broader range of issues into the pilot.

To determine these additional issues, TAS created a team of non-bargaining unit and bargaining unit employees to explore expansion options. A team of TAS employees composed of LTAs, CAs, and

<sup>5</sup> National Taxpayer Advocate 2017 Annual Report to Congress 43 (Most Serious Problem: *Online Accounts: The IRS's Focus on Online Service Delivery Does Not Adequately Take Into Account the Widely Divergent Needs and Preferences of the U.S. Taxpayer Population*).

Analysts vetted all case types. The team's recommendations were presented to TAS leadership for final decision. We expect that expanding the types of cases the pilot accepts will capture a wider audience of taxpayers who will be able to authenticate and utilize the system in communicating with TAS to resolve their tax issues.

### **TAS's Website Serves as a Source for Taxpayers to Easily Find Information About Common Tax Issues**

TAS's website, [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov), is a compilation of plain language, easy-to-understand tax help for many common tax issues. As we move into FY 2019, we will focus much of our content on new tax reform provisions, educating taxpayers on how the changes impact them in filing season 2018 and beyond.

### ***Focus for Fiscal Year 2019***

In FY 2019, TAS will:

- Collect data from the TDC pilot to assess if and how taxpayers and TAS employees can use the system to better resolve the issues with electronic document sharing;
- Assess the effectiveness of the TDC system in assisting TAS and its customers in working through their tax issues; and
- Continue to enhance web presence with “get help” information on tax issues, with a specific focus on educating and raising awareness of the new tax reforms to be implemented with the 2018 tax returns.

## **TAS TRAINS EMPLOYEES AND DEVELOPS LEADERS TO IMPROVE ADVOCACY, PROVIDE BETTER SERVICE TO TAXPAYERS, AND PROTECT TAXPAYER RIGHTS**

TAS trains its employees on a wide variety of subjects to ensure employees have up-to-date technical knowledge about tax law and procedures. This allows TAS to advocate effectively for taxpayers and to protect their rights. The National Taxpayer Advocate led the effort in FY 2018 to emphasize the information contained in her Annual Reports to Congress, particularly the Most Litigated Issues (MLIs). The MLIs identify the top ten issues taxpayers litigate in the court system and analyze trends in litigation. This provides employees training on the most prevalent tax issues litigated in federal courts and provides strategies to assist and advocate for taxpayers in resolving their issues before resorting to the court system.

Topics covered include appeals from Collection Due Process, penalties such as accuracy-related penalties, failure-to-file and failure-to-pay penalties, definition of gross income, and discussion of trade or business expenses. We also trained our employees on how to effectively advocate for taxpayers who had tax modules assigned to PCAs.

During FY 2018, TAS re-introduced our successful symposium-style training format, which dedicates specific weeks for our employees to go “offline” and focus on concentrated training without distractions. In preparation for this, TAS canvassed employees for their training needs and developed over 40 courses<sup>6</sup> offered through a variety of delivery options, including live virtual sessions and studio recordings enhanced with local onsite facilitation and case study discussion.

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6 Information received from TAS Director of Employee Support and Development (Feb. 21, 2018).

In FY 2019, TAS will develop training on tax year 2018 tax law changes to prepare for the 2019 filing season. We will train our employees on issues related to the Tax Cuts and Jobs Act of 2017,<sup>7</sup> with a special emphasis on identifying and elevating concerns about areas of the law causing confusion for taxpayers. TAS will continue to develop courses based on MLIs from our Annual Reports to Congress.<sup>8</sup> Courses under development include topics such as liens, innocent spouse relief, charitable contributions, and military issues. We will also emphasize low-cost on-demand training by using Lynda.com, a leading online learning platform that helps users learn business, software, technology, and creative skills to enhance their personal skills and achieve business goals.

TAS will continue preparing its employees for leadership positions through Leadership 365, an onboarding, orientation, and training program for new TAS leaders in their first year with TAS. It provides a consistent approach for welcoming, educating, and acclimating new TAS leaders. TAS is launching a Leadership Development Program to develop intake and lead intake advocate employees. The initiative is designed to address a gap in our organization's succession planning by helping participants develop their leadership skills and preparing them for a future leadership role. TAS is also implementing a mock interview team that will enable employees to request a mock interview from a trained team member and receive constructive recommendations to improve their interview skills.

### *Focus for Fiscal Year 2019*

In FY 2019, TAS will:

- Generate training opportunities from the wealth of technical knowledge contained in our Annual Reports to Congress and use this technical and legal expertise to advance advocacy for our taxpayers;
- Train employees on aspects of the Tax Cut and Jobs Act of 2017 to ensure TAS employees are equipped to help taxpayers as they file their 2018 returns;
- Explore innovative low-cost virtual and local face-to-face training methods to maximize student interaction while minimizing costs;
- Look for new ways to develop leaders to offset retirement attrition, such as strengthening our leadership programs and training for all managers and implementing the newly created Leadership Development Program for intake and lead intake advocate positions; and
- Incorporate ways to promote the protection of taxpayers' rights in all our training and development efforts.

### **Advocacy Community Networks**

In FY 2019, the National Taxpayer Advocate will focus on leveraging the knowledge base of the diverse TAS workforce by creating Advocacy Community Networks (ACNs). Each ACN will focus on a specific advocacy topic, teaming subject matter experts and LTAs from across TAS to identify and research emerging advocacy issues while cooperatively fostering practical areas of employee expertise. The ACNs will brief TAS leadership and provide recommendations to proactively address the issues identified. Additionally, ACNs will act on recommendations approved by TAS leadership to create guidance for TAS to add to its website, [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov).

<sup>7</sup> Tax Cuts and Jobs Act of 2017, Pub. L. No. 115-97.

<sup>8</sup> National Taxpayer Advocate 2017 Annual Report to Congress 345 (Most Litigated Issues: *Introduction*).

*Focus for Fiscal Year 2019*

In 2019 TAS will:

- Create the ACNs;
- Engage TAS leadership in network groups allowing them to provide valuable viewpoints on emerging issues; and
- As new tax legislation is enacted or new administrative procedures are implemented, ACNs will identify guidance and information to add to the TAS website.

## TAS WORKS TO RESOLVE HIRING BACKLOGS DESPITE HUMAN CAPITAL OFFICE DELAYS

TAS hiring is one of our greatest organizational challenges. All IRS and TAS hiring is centralized under the Human Capital Office (HCO). Staff reductions and budget cuts have reduced the ability of HCO's Employment Office to accomplish necessary hiring. HCO implemented a process to prioritize all hiring; however, hiring for more visible projects, such as filing season and implementation of the Tax Cuts & Jobs Act, continues to overshadow hiring for smaller organizations, such as TAS, hindering the ability to fill critical vacant positions.

To alleviate the problem in the short term, TAS detailed two staff members to HCO to work TAS specific hiring packages full time to address the backlog. We recently hired two additional staff to also work TAS hiring packages. The IRS acquired resources (details from other federal agencies and Treasury's Administrative Resource Center) externally to help address the backlog.

TAS held discussions with HCO leadership and assumed responsibility for processing its own hiring actions. TAS has also drafted interim guidance to assume responsibility for most TAS human resource-related activities. This is in line with the National Taxpayer Advocate's statutory authority in IRC § 7803 (c)(2)(C)(i) & (D)(i), which gives the National Taxpayer Advocate the authority to take personnel actions with respect to any employee of any local office.

*Focus for Fiscal Year 2019*

In FY 2019, TAS will:

- Continue to process its own hiring actions; and
- Finalize interim guidance and an IRM on TAS personnel policies.

## THE FOURTH INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS WILL HIGHLIGHT GOOD GOVERNANCE AND REMEDIES

On May 3-4, 2018, the National Taxpayer Advocate convened the third International Conference on Taxpayer Rights, hosted by the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, Netherlands. The conference has seen an increase from 23 countries represented the first year to 43 countries represented in its third year.<sup>9</sup> This year's conference was at capacity with 160 government officials, scholars, and practitioners from around the world gathering to explore how taxpayer rights

<sup>9</sup> International Bureau of Fiscal Documentation Report (Apr. 27, 2018).



globally serve as the foundation for effective tax administration. For two days, eight panels discussed topics that included:<sup>10</sup>

- *Perspectives on Taxpayer Rights: A Multidisciplinary Approach;*
- *Preventing Disputes: Early Warnings and Intervention, and Early Resolution;*
- *Taxpayer Protections in Cross-Border Taxation;*
- *Penalties: Theory and Administration;*
- *Taxpayer Access to Appeals and Mediation;* and
- *Good Governance and Remedies: Taxpayer Rights in Application.*

The National Taxpayer Advocate is currently planning the fourth International Conference on Taxpayer Rights for May 23-24, 2019 in Minneapolis, Minnesota, hosted by the University of Minnesota Law School, and sponsored by Tax Analysts and IBFD.

### *Focus for Fiscal Year 2019*

In FY 2019, the National Taxpayer Advocate will:

- Plan and convene the fourth International Conference on Taxpayer Rights in May 2019.

## ADVOCATING FOR TAXPAYERS BY IMPROVING IRS GUIDANCE AND COMMUNICATIONS

### Improve Taxpayer Rights and Reduce Taxpayer Burden

Systemic Advocacy works with subject matter experts throughout TAS to ensure that changes to the IRM and other external documents such as forms, letters, and publications are technically, legally, and procedurally accurate and do not create undue taxpayer burden or infringe upon taxpayer rights. TAS negotiates changes to the IRM to protect taxpayer rights and works with the IRS to mitigate undue burdens imposed by some procedures, policies, or authorities. In light of the recent changes to the tax law, this process will be of heightened importance as TAS reviews copious forms, publications, and guidance related to the new law to ensure the protection of taxpayer rights in the implementation of the law.

TAS continues to advocate for guidance in the IRM on how to clear correspondence to taxpayers (*i.e.*, so-called external guidance). This will be especially important as the IRS faces the challenge of updating correspondence impacted by tax reform. In the absence of guidance, TAS accepted an invitation to work with the Office of Taxpayer Correspondence (OTC) and the business units to identify correspondence products impacted by tax reform and accelerate processing activities applicable to Computer Paragraph (CP) Notices and Correspondex (CRX) Letters. Through 2019, TAS's continued collaboration with OTC will help ensure timely updates of products.

TAS has tirelessly advocated for all taxpayer rights under Public Law 105-206. A most recent example included TAS insistence the IRS include the LTA address and contact information on statutory notices of deficiency. Specifically, in a National Taxpayer Advocate Annual Report to Congress, TAS recommended automation to ensure LTA local contact information was systemically-generated on

<sup>10</sup> Third International Conference on Taxpayer Rights, <https://taxpayerrightsconference.com/> (last visited May 31, 2018).

statutory notices of deficiency.<sup>11</sup> Collaborating with IRS OTC, TAS Systemic Advocacy, and Business Systems and Planning, systemic programing updates are underway to ensure notices generated include local TAS LTA contact information so taxpayers have access to their local TAS office for assistance.

The need to maintain up-to-date IRMs is a servicewide challenge. TAS has initiated an internal review of our own IRMs to determine where guidance is outdated. TAS Internal Management Document (IMD)/Single Point of Contact (SPOC) developed a plan to help the TAS IRM authors and program managers update their guidance. TAS IMD/SPOC will provide each author and program manager with specific training opportunities and assistance with the technical skills needed to update TAS IRMs.

Many taxpayers receive correspondence from the IRS that tells them they must respond within a certain number of days from the date printed on the top of the letter or notice. This requires the taxpayers to calculate their response deadline. Within the spirit of the Plain Writing Act, TAS believes the IRS should calculate the actual response date and print this date. This will reduce taxpayer burden, protect taxpayer rights, and improve taxpayer understanding of the action(s) they need to take to remain in compliance with the law. TAS IMD/SPOC is working with OTC to get the actual response date printed on the top of IRS correspondence with taxpayers.

### *Focus for Fiscal Year 2019*

In FY 2019, TAS will:

- Monitor the implementation of the programming to ensure LTA addresses are included in statutory notices of deficiency;
- Timely review products through the IMD/SPOC process with a particular focus on products impacted by the new tax reform law; and
- Advocate for changes to IRS correspondence to taxpayers to print the actual response date to reduce taxpayer burden, improve taxpayer understanding, and safeguard their rights.

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11 National Taxpayer Advocate 2014 Annual Report to Congress 237-243 (Most Serious Problem: *Statutory Notices of Deficiency: Statutory Notices of Deficiency Do Not Include Local Taxpayer Advocate Office Contact Information on the Face of the Notice*); 296 (Legislative Recommendation: *Contact Information Statutory Notices of Deficiency: Revise IRC § 6212 to Require the IRS to Place Taxpayer Advocate Contact Information on the Face of the Statutory Notice of Deficiency and Include Low Income Taxpayer Clinic Information With Notices Impacting that Population*).