

Area of Focus #1 **TAS Is Developing an Electronic Roadmap Tool to Assist Taxpayers As They Navigate Through the Complex Tax System**

TAXPAYER RIGHTS IMPACTED¹

- *The Right to Be Informed*
- *The Right to Quality Service*

DISCUSSION

The National Taxpayer Advocate’s 2018 Annual Report to Congress included a series of “roadmaps” of various stages of tax return preparation, processing, and disputes with the IRS. In the context of the Annual Report, the roadmaps served as visuals for the Most Serious Problems section of the report that covered issues faced by taxpayers as they embark and continue on their journey through tax administration. The original conception of the roadmaps, however, was for them to serve as the underlying architecture for a digital interactive tool to help taxpayers and representatives as they navigate through the frustratingly complex processes and procedures of the U.S. tax system. The seven final roadmaps published in the 2018 annual report covered the following phases of the taxpayer’s journey:

1. Tax Return Preparation,
2. Tax Return Processing,
3. Notices,
4. Exam,
5. Appeals,
6. Collection, and
7. Litigation.

Despite all the complex processes and procedures illustrated in the existing seven roadmaps, they are still very high-level. While developing the roadmaps, we certainly faced challenges in our attempt to take insanely complicated procedures and depict them in a readable and easy-to-follow path. We were forced to oversimplify certain areas due to the two-dimensional limitations of the paper end product. We were also afraid that showing the actual complexity would cause readers to become completely lost in the cluttered details. Therefore, for every step shown on the roadmaps published in the 2018 Annual Report, there are multiple sub-steps and detours that we did not represent.

We also found it challenging to graphically depict the connections between the different stages of the taxpayer’s journey. After publication of the Annual Report, we continued to work to visually represent the taxpayer’s journey at a high level—in the format of a metro or subway map. We are pleased to publish this map in digital and hard copy in connection with this June report. The large “roadmap”—suitable for framing by anyone so inclined—lays out, at a very high level, the stages of the taxpayer’s journey and the connections and overlaps and repetitions between those stages.

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

This roadmap is not simple, even at the very high level we've chosen for it. The roadmap makes clear the complexity of IRS tax administration and the burden on the taxpayer who has to navigate it.² Few IRS employees actually understand the interrelatedness of actions they take on employees (and taxpayers) in other units. Thus, although the roadmap is from a high-level perspective, it is a powerful teaching tool.

During the remainder of fiscal year (FY) 2019 and into FY 2020, we will develop a digital version of our roadmap. The benefit of a digital roadmap is that we can have a very simple starting point that requires no tax administration knowledge or expertise, and yet we can also go as deeply into the complexity of the tax system as the taxpayer wishes. As the entry point, the taxpayer or representative can input the number of the letter or notice received. For each notice, the digital tool will have a pop-up window providing the following basic information:

- **What does this letter or notice mean?** The tool will provide a description of what the letter or notice means and its legal significance. The taxpayer will be able to click on an embedded link that will pull up a generic version of the notice; the taxpayer can hover over different components of that generic version to see pop-up boxes that explain the specific components of the notice (*e.g.*, specific dates of great importance to timeframes for action).
- **Where am I in the tax system?** The tool will visually show the taxpayer where exactly he or she is located in the tax administration process in order to receive that particular letter or notice. We currently envision a pop-up window showing his or her exact location on the overall roadmap (a consolidation of all of the roadmaps); from there, the taxpayer can click to see his or her location on the roadmap of the specific phase of the journey (such as exam or collection).
- **How did I get there?** The tool should provide a general explanation of the process or procedures that preceded the current location, and the taxpayer can also click on the roadmap to see detailed maps of past stages of the journey.
- **What are my next steps?** This vital information will explain the taxpayer's current options. That is, the tool will explain what the taxpayer needs to do next to address the matter raised in the letter or notice, and the consequences of action and inaction. Embedded links will direct the taxpayer to appropriate sites on IRS.gov or even external sites (*e.g.*, the United States Tax Court's website for a video about the Tax Court and a fillable PDF of a Tax Court petition).
- **What are my rights as a taxpayer?** The taxpayer will learn what rights the taxpayer has and how action or inaction will impact these rights. The taxpayer can follow links to the TAS Taxpayer Bill of Rights web pages.³
- **Where can I get additional help?** This section will provide information on how to seek assistance from a Low Income Taxpayer Clinic (LITC) or TAS. It will also provide links to IRS and TAS guidance related to the matter.

Thus, by addressing six key questions every taxpayer will have in response to an IRS letter or notice, the initial pop-up box will provide an entry way into the complex tax system. The taxpayer will be able to determine where he or she is, why this notice is so important and what rights it provides or affects, what he or she must do next, and where he or she can get additional help. Through embedded links

2 In working on the roadmap, our graphics contractor consistently sought to simplify the roadmap. We had to explain, against all graphic design and communication principles, that we needed to represent the actual complexity of the system, not simplify it!

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

the taxpayer can obtain greater detail about all of these steps, or the taxpayer can just seek help from LITCs or TAS. The digital roadmap tool thus empowers the taxpayer with knowledge and helps build understanding of the tax system and the taxpayer's place in it.

CONCLUSION

During FY 2020, we plan to build on the foundation of the 2018 Annual Report's basic roadmap diagrams. Given the reception we have received regarding the existing roadmaps, we hope to provide taxpayers, their representatives, and even other IRS employees a truly valuable tool. The final digital product will educate taxpayers about their rights and help them navigate through the extremely complex processes and procedures of tax administration.

FOCUS FOR FISCAL YEAR 2020

In fiscal year 2020, TAS will:

- Identify any gaps in the seven roadmaps published in the 2018 Annual Report to Congress;
- Identify the notices associated with each step of the seven roadmaps;
- Develop the content for each notice, step, and sub-step of the roadmap; and
- Design, develop, test, and launch the first iteration of the digital roadmap tool on the TAS website. The first iteration will cover information on the most important IRS notices that provide significant legal rights and protections to taxpayers: the notice of deficiency, math error notices, and notice of levy and right to a collection due process hearing.