

Putting Taxpayers First, Improving Taxpayer Service, and Supporting the Development of a Comprehensive Customer Service Strategy and Related Plans to Implement the Taxpayer First Act

TAXPAYER RIGHTS IMPACTED¹

- *The Right to Be Informed*
- *The Right to Quality Service*
- *The Right to Privacy*
- *The Right to Retain Representation*
- *The Right to a Fair and Just Tax System*

OVERVIEW

In 2019, the President signed the Taxpayer First Act (TFA), which included perhaps the most far-reaching revisions to tax administration since the IRS Restructuring and Reform Act of 1998.² Among other things, the TFA included some 23 provisions previously recommended by TAS. A centerpiece of the TFA is a requirement that the IRS develop four plans: (i) a comprehensive taxpayer service strategy; (ii) a comprehensive plan to redesign the IRS's organizational structure; (iii) a comprehensive employee training strategy that includes training on taxpayer rights and the role of TAS; and (iv) a multi-year plan to meet IRS information technology (IT) needs. Because of COVID-19, the IRS has been delayed, but it expects to deliver its comprehensive taxpayer service strategy to Congress by December 31, 2020. TAS looks forward to our continued involvement with the TFA Office on its development of the IRS's comprehensive customer service strategy and related plans.

While TAS has been working collaboratively with the IRS's TFA Office on implementing many of the TFA's provisions, we remain concerned that (1) the IRS has not properly implemented a provision directing it to establish a single point of contact for identity theft (IDT) victims and (2) it may not properly implement a provision directing it to exclude taxpayers with incomes at or below 200 percent of the Federal Poverty Level from assignment to private debt collection (PDC) agencies after December 31, 2020. Without a single point of contact, IDT victims may have to deal with multiple IRS offices and employees. In addition, when private debt collectors collect from low income taxpayers, they may collect more than the taxpayer can afford. We plan to work with the IRS on these issues in fiscal year 2021.

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

2 TFA, Pub. L. No. 116-25, 133 Stat. 981 (2019).

BACKGROUND

On July 1, 2019, the President signed into law the TFA with the aim of improving customer service.³ The TFA's major subtitles include: Improved Service, Sensible Enforcement, Organizational Modernization, Cybersecurity and Identity Protection, Development of Information Technology (IT), and Expanded Use of Electronic Systems. It was clearly designed to improve the IRS's interactions with taxpayers — to put taxpayers first. The TFA requires the IRS to develop a comprehensive customer service strategy and related plans for training, reorganization, and IT upgrades. It also includes 42 other provisions that must be implemented by different IRS business units, including 23 recommended by TAS.⁴ Implementation of the TFA's provisions will be a huge undertaking by the IRS with the goal of favorably changing the IRS's interactions with taxpayers and the taxpayers' experience with the IRS. TFA was enacted after congressional hearings on customer service, following the IRS's receipt of a “very poor” ranking on a key customer service benchmark cited last year by the President's Management Agenda.⁵

DISCUSSION

To Improve Taxpayer Service, the Taxpayer First Act Requires a Comprehensive Customer Service Strategy and Related Plans

Customer Service Strategy

Section 1101 of the TFA requires the IRS to deliver to Congress a customer service strategy that includes, among other things: short-term, medium-term, and long-term plans to provide assistance to taxpayers that is secure, designed to meet reasonable taxpayer expectations, and adopts appropriate best practices of customer service provided in the private sector, including online services, telephone call back services, and training of employees providing customer services. The plans must also include metrics and benchmarks for measuring the IRS's progress.⁶

Reorganization Plan

Section 1302 of the TFA requires the IRS to deliver to Congress an organizational plan, which among other things, prioritizes taxpayer services to ensure that all taxpayers easily and readily receive the assistance that they need and streamlines the agency to minimize the duplication of services and responsibilities.⁷ Although the IRS could implement the provision by planning a reorganization, the legislation does not expressly require one.

3 TFA, Pub. L. No. 116-25, § 1101(a)(1), 133 Stat. 981, 985-986 (2019).

4 See National Taxpayer Advocate 2020 Purple Book, *Compilation of Legislative Recommendations to Strengthen Taxpayer Rights and Improve Tax Administration 1 (Introduction)*; IRS response to TAS information request (May 12, 2020).

5 See National Taxpayer Advocate 2019 Annual Report to Congress 3-14 (Most Serious Problem: *Customer Service Strategy: The IRS Needs to Develop a Comprehensive Customer Service Strategy that Puts Taxpayers First, Incorporates Research on Customer Needs and Preferences, and Focuses on Measurable Results*); H.R. REP. NO. 116-39, Part 1, at 26-28 (2019) (Conf. Rep.).

6 The strategy was originally due to Congress by July 1, 2020. Due to the COVID-19, the IRS expects to issue the IT plan in December 2020.

7 The original plan was to be delivered by September 30, 2020. Due to COVID-19, the comprehensive taxpayer service strategy as well as the plans for reorganization and training will be delivered in December 2020.

Information Technology Plan

Section 2101 of the TFA makes the IRS Chief Information Officer (CIO) responsible for the development and implementation of a multiyear strategic plan for the IT needs of the IRS that aligns with the needs and strategic plan of the IRS. The plan, which must include performance measures (for both the technology and its implementation), must also address integrated enterprise architecture, planned major acquisitions, and resources needed for implementation. In addition, the CIO must update it annually.

Training Strategy and Plans

Section 2402 of the TFA requires the IRS to deliver to Congress a training strategy that includes plans to streamline current training processes; develop annual training regarding taxpayer rights, including the role of the Office of the Taxpayer Advocate; and improve technology-based training.⁸ It also requires the IRS to develop proposals to focus employee training on early, fair, and efficient resolution of taxpayer disputes; ensure consistency of skill development and employee evaluation throughout the IRS; and include an assessment of the funding necessary to implement the training strategy.

Enhancing the Taxpayer Experience: The Taxpayer First Act Office's Process

The key to improving taxpayer service and promoting taxpayer rights is for the IRS to develop good strategies and implement them effectively. Implementing the TFA is an ongoing agency-wide effort. To facilitate this process, the Commissioner established the TFA Office, comprised of four project directors supported by several subject matter experts, including a senior member of the TAS organization. The TFA Office took primary responsibility for coordinating the required strategies and plans and is leading the integration, communications, program management, and governance activities for the other provisions.

The TFA Office's mission includes "developing a strategy for continuously improving the taxpayer experience," and it refers to its overall strategy as the "taxpayer experience" strategy. It has been gathering the information needed to make improvements, notwithstanding the current challenge of dealing with COVID-19. To assist the TFA Office, TAS provided the IRS with recommendations and comments from stakeholders as discussed below. In fiscal year 2021, TAS will continue to work with the IRS as it develops and finalizes its strategies and to partner with the IRS to implement the changes necessary to improve customer service.

Listening to Taxpayers and the Taxpayer Advocate Service

In developing its taxpayer experience strategy and reorganization plans, the TFA Office has been listening to a wide array of internal and external stakeholders, including tax professionals, IRS leadership, IRS employees, and the National Treasury Employees Union. It put special emphasis on learning more about their needs and ideas they have for improving customer service, employee training, our organizational structure, and communications before designing the strategies to provide

⁸ The training strategy was originally due to Congress by July 1, 2020. Due to COVID-19, the IRS expects to issue the strategy in December 2020.

the best taxpayer experience possible. It conducted town halls, focus groups, interviews, and forums with stakeholders, holding over 150 events to collect feedback and recommendations.⁹

For example, the TFA Office visited Taxpayer Assistance Centers to interview staff and better understand taxpayers' needs. One of the earliest listening sessions the TFA Office held was with TAS leadership and 78 Local Taxpayer Advocates to try and understand the perspective of TAS employees who work every day with taxpayers who are experiencing problems with the IRS. TAS invited the TFA Office to participate in the Low Income Taxpayer Clinic (LITC) annual conference where it held a TFA roundtable discussion with LITC leaders. The TFA Office held two listening sessions with the Taxpayer Advocacy Panel (TAP), a group of 75 citizen volunteers who advise the IRS on how to improve IRS products, services, and customer satisfaction.¹⁰ It also established both internal and external facing mailboxes to receive input, receiving and analyzing over 1,000 communications through these mailboxes.¹¹

Participation by TAS, LITCs, and TAP helped the IRS gather critical information about what taxpayers need. Unfortunately, COVID-19 prevented additional outreach and made communication with individual taxpayers more difficult.¹²

Leveraging Existing Surveys and Research

In addition to outreach, the TFA Office leveraged the information already available. Looking for additional insights, it analyzed 61 different customer satisfaction survey results, research studies, third-party research documents, industry best practices, publications, oversight reports with recommendations (from the Government Accountability Office, the Treasury Inspector General for Tax Administration, and TAS), and case studies.¹³ TAS offered over 200 recommendations to improve service.¹⁴ After absorbing this information, the TFA Office began designing the IRS's plans and strategies in a way that it believes will best position the agency to put taxpayers first.

Training Strategy

The Training Strategy Team received the results of the data collected by the TFA Office, conducted interview sessions with 18 IRS business units including TAS, collected the results of the Federal Employee Viewpoint Survey, and independently researched industry best practices for government and corporate adult learning methodologies and began to identify key issues. The IRS established a core team to complete a series of deep dive sessions on training as a key enabler for a successful taxpayer experience. The team is focusing on increased effectiveness in areas already working well and what they need to achieve goals in areas that are not. The results of the team's analysis and

9 IRS response to TAS information request (May 12, 2020).

10 Appendix 1: *IRS Responses to Administrative Recommendations Proposed in the National Taxpayer Advocate's 2019 Annual Report to Congress*, *infra*.

11 IRS response to TAS information request (May 12, 2020).

12 The IRS recently asked for public comments. See IRS, *Improving Customer Experience (OMB Circular A-11, Section 280 Implementation)*, 85 Fed. Reg. 35698 (June 8, 2020) (requesting comments by July 13, 2020).

13 IRS response to TAS information request (May 12, 2020).

14 See National Taxpayer Advocate 2019 Annual Report to Congress 284-300 (Appendix 1: *Past TAS Recommendations on Taxpayer Service*) (reiterating still-relevant recommendations from 2002 to 2019); National Taxpayer Advocate 2019 Annual Report to Congress 3-14 (offering new recommendations).

synthesis of the data collected will form the basis for the Comprehensive Training Strategy. The goal of the training strategy is to ensure IRS training and development activities support IRS employees' professional development and equip employees with the competencies to provide high quality service to taxpayers and enhance the taxpayer experience. TAS will work collaboratively with the Training Strategy Team to support its goals to provide high quality service to taxpayers and enhance the taxpayer experience.

Organizational Structure

The TFA Office used two methodologies to research and plan for an organizational structure that would support a more robust Taxpayer Experience and ensure that the IRS worked efficiently and functionally. First, the TFA Office designed a Document Research Methodology to gather background research and interview key stakeholders and executive leadership. As part of this process, it gathered information, formed research questions, established a data repository, selected documentation for review, and synthesized key information from the research. Second, the TFA Office used a five-step process to analyze the information captured in interviews, research, and industry best practices, and to draft new organizational structures.

- Identify Design Insights;
- Determine Design Criteria;
- Define Organizational Design Implications;
- Create Proposed Structure Options; and
- Finalize Organizational Structure.

The goal of this process was to identify key organizational design takeaways that could serve as a baseline foundation for shaping the proposed new organizational structure and plan.

Protecting Taxpayer Rights: Implementation Has Begun on Taxpayer First Act Provisions

While the customer service strategy and related plans are still in development, the IRS has been implementing other TFA provisions, in some cases with assistance from TAS. For example, as of this writing, the TFA Office listed the following provisions as implemented:

- Low-income exceptions regarding Offers-In-Compromise (Section 1102);
- Low Income Taxpayer Clinics (Section 1402);
- Taxpayer Assistance Center closures (Section 1403);
- Seizure and sale of perishable goods (Section 1404);
- Whistleblower reforms (Section 1405);
- Information IRS is to provide during phone calls (Section 1406);
- Misdirected tax refund deposits (Section 1407);
- Public-private partnership to address refund fraud (Section 2001);
- Electronic Tax Administration Advisory Committee (Section 2002);

- Information Sharing and Analysis Center (Section 2003);
- Point of contact for identity theft victims (Section 2006);
- Notification of suspected identity theft (Section 2007);
- Improper disclosure by return preparers (Section 2009);
- Limit on re-disclosures of consent-based disclosures (Section 2202);
- Structuring transactions and IRS seizures (Sections 1201 and 1202);
- Clarification of equitable relief from joint liability “Innocent spouse relief” (Section 1203);
- Modification of procedures for issuance of third-party summons “John Doe summonses” (Section 1204);
- Notice to taxpayer of IRS contact with third party (Section 1206);
- Designated summonses (Section 1207);
- Limits on actions by IRS contractors (Section 1208);
- Penalty for failure to file (Section 3201);
- Streamlined Critical Pay Authority (Section 2103);
- Electronic signatures by taxpayers to authorize action by their practitioner (Section 2302);
- Payment of taxes by debit and credit cards (Section 2303);
- Authentication of users of IRS E-Services accounts (Section 2304);
- Repeal of requirements regarding return-free tax system (Section 2401);
- Office of the Taxpayer Advocate (Section 1301);
- Prohibition on IRS rehiring certain fired employees (Section 3001); and
- Notification of unauthorized inspection, etc. of returns (Section 3002).

Working with the IRS, TAS has been heavily involved in the implementation of the following provisions:

- Section 1301 of the TFA, which codified and expanded the Taxpayer Advocate Directive (TAD) appeal process;
- Section 1401 of the TFA, which codified the Volunteer Income Tax Assistance Grant Program (VITA); and
- Section 1402 of the TFA, which clarified that IRS employees may refer taxpayers to a specific LITC.¹⁵

¹⁵ These changes were recommended by TAS. See National Taxpayer Advocate 2019 Purple Book, *Compilation of Legislative Recommendations to Strengthen Taxpayer Rights and Improve Tax Administration* 8-9 (#3 Authorize the Volunteer Income Tax Assistance Grant Program); 14 (#6 Clarify that IRS Employees May Help Taxpayers Locate a Specific Low Income Taxpayer Clinic); 75-76 (#43 Codify the National Taxpayer Advocate’s Authority to Issue Taxpayer Advocate Directives). For a discussion of the VITA and LITC provisions, see IRS Pub. 5066, Low Income Taxpayer Clinics Program Report 2019 10-11 (Dec. 2019), <https://www.irs.gov/pub/irs-pdf/p5066.pdf>.

Improving the Taxpayer Advocate Directive Appeal Process for Elevating Problems

A TAD is a tool that the National Taxpayer Advocate uses to mandate systemic changes to improve a process or to grant relief to groups of taxpayers.¹⁶ While the TAD process has existed since it was first delegated to the National Taxpayer Advocate in 1998, the TFA established statutory procedures and timeframes for TAD appeals.¹⁷ It also clarified that TADs can reach the Commissioner of Internal Revenue. TAS drafted and circulated a new chapter of the Internal Revenue Manual (IRM) to implement these changes and is working with the IRS to finalize them. The new provisions should help the National Taxpayer Advocate elevate and resolve systemic problems for taxpayers.

Expanding Collaboration Between the Taxpayer Advocate Service, Low Income Taxpayer Clinics, and Volunteer Income Tax Assistance Sites

To implement the VITA and LITC provisions, TAS has been working with the IRS to update publications and the IRM that expand collaboration between VITAs and LITCs. TAS has been considering cross-referral procedures, joint outreach, and ways to encourage LITCs to provide technical assistance and training to VITA volunteers.¹⁸ These procedures should make it easier for taxpayers to access services from VITA and LITCs.

Implementation of Some Taxpayer First Act Provisions Falls Short of Congressional Requirements

Although TAS has been collaborating with the IRS to implement various TFA provisions, TAS has the following concerns:

- Section 2006 of the TFA calls for victims of IDT to have a single point of contact, but they still do not always get one; and
- Section 1205 of the TFA requires the IRS to exclude low-income taxpayers from referrals to private collection agencies (PCAs) after December 31, 2020, but some may still be referred.

To Reduce Taxpayer Burden, the Taxpayer First Act Requires Victims of Identity Theft to Have a Single Point of Contact

Tax-related IDT is an invasive crime that has a significant impact on its victims and the IRS. Since 2012, TAS has continued to recommend the IRS designate a single point of contact to assist the IDT victim in navigating his or her way through the various IRS departments.¹⁹ In section 2006 of

¹⁶ IRM 1.2.2.12.3, Delegation Order 13-3 (formerly DO-250, Rev. 1) Authority to Issue Taxpayer Advocate Directives (Jan. 17, 2001).

¹⁷ IRC § 7803(c)(2)(B)(ii)(VIII), (c)(5).

¹⁸ See IRS, Pub. 5066, Low Income Taxpayer Clinics Program Report 11 n. 12 (Dec. 2019) (explaining: “IRS employees are no longer prohibited from directing a taxpayer to a particular LITC and should do so whenever it appears a taxpayer might be eligible and in need of LITC assistance”).

¹⁹ See National Taxpayer Advocate 2017 Annual Report to Congress 218 (Most Serious Problem: *Identity Theft: As Tax-Related Identity Theft Schemes Evolve, the IRS Must Continually Assess and Modify Its Victim Assistance Procedures*); National Taxpayer Advocate 2015 Annual Report to Congress 187 (Most Serious Problem: *Identity Theft (IDT): The IRS’s Procedures for Assisting Victims of IDT, While Improved, Still Impose Excessive Burden and Delay Refunds for Too Long*); National Taxpayer Advocate 2014 Annual Report to Congress vol. 2, at 55 (IDT Case Review Report: *A Statistical Analysis of Identity Theft Cases Closed in June 2014*); National Taxpayer Advocate 2012 Annual Report to Congress 46-47, 67 (Most Serious Problem: *The IRS Has Failed to Provide Effective and Timely Assistance to Victims of Identity Theft*).

the TFA, Congress directed the IRS to offer IDT victims a single point of contact throughout the processing of their cases.

The IRS implemented section 2006 of the TFA by designating the Identity Theft Victim Assistance (IDTVA) unit as the single point of contact.²⁰ However, the IRS recognizes that IDT cases may be complex and may require the assistance of multiple IRS functions.²¹ When such cases are referred to an IRS function outside of IDTVA, that IRS function will control the case, meaning that the IDTVA assistor will no longer serve as the single point of contact with the taxpayer.²² For example, if the Submission Processing function must adjust the IDT victim's account and the Return Integrity & Compliance Services function must release a refund freeze code, the victim will need to interact with a minimum of three individuals to resolve his or her IDT issues.

The National Taxpayer Advocate has concerns about this approach. By denying a single point of contact to IDT victims with complex cases, the taxpayer faces additional and unnecessary burdens of dealing with multiple IRS employees as the IRS has not fully complied with the TFA directive. TAS has recommended (and continues to recommend) that the IRS provide *all* IDT victims with a true single point of contact, including IDT victims with complex issues requiring the assistance of multiple IRS departments — the very taxpayers most likely to have their cases fall between the cracks — and require that single point of contact to coordinate within its own organization.²³

To Reduce Taxpayers Burdens, the Taxpayer First Act Excluded Low-Income Taxpayers From Being Referred to Private Collection Agencies

Section 1205 of the TFA requires the IRS to exclude certain tax debts from the inventory it assigns to PCAs after December 31, 2020.²⁴ Among these debts are those owed by taxpayers whose adjusted gross income (AGI), “as determined for the most recent taxable year for which such information is available,” is at or below 200 percent of the Federal Poverty Level. In applying this provision of the TFA, the IRS plans to use the AGI shown on the taxpayer's most recently filed return, even if the return was filed many years ago. In such cases, the AGI is likely to be inaccurate.

When no return is on file with the IRS, the IRS does not exclude a taxpayer's account from PCA inventory because it believes it cannot establish the taxpayer's AGI. In the context of the Automated Substitute for Return program, however, when a taxpayer does not file, the IRS is authorized to make the return — implicitly including a computation of the taxpayer's AGI — based on third-party

20 According to the Legislative Analysis and Tracking Implementation Services, the IRS implemented this TFA provision on October 15, 2019 (“Assessment has been completed. IRS is compliant with statutory requirements of this provision.”).

21 See IRM 25.23.2.3.1.1, Addressing All Taxpayer Issues (Oct. 1, 2018) (noting that IDT cases “can be complex and involve multiple functions.... In situations where you have multiple controls with another function, you must contact that functional employee or liaison”). IRM Exhibit 25.23.4-4, Identity Theft (IDT) Functional Routing and Referral Chart (Nov. 21, 2018), provides a chart for transfers of IDT cases outside of IDTVA.

22 When a case gets transferred to another function, IDTVA may send the taxpayer a Letter 86C, Taxpayer Inquiry/Forms to Another Office. IRM 25.23.4.3.3, Cases Requiring Routing/Reassignment to Other Functions (Oct. 1, 2017).

23 National Taxpayer Advocate 2017 Annual Report to Congress 218 (Most Serious Problem: *Identity Theft: As Tax-Related Identity Theft Schemes Evolve, the IRS Must Continually Assess and Modify Its Victim Assistance Procedures*).

24 IRC § 6306.

reports of income, such as W-2s or Forms 1099.²⁵ Thus, where no return was filed in the past two years (and the AGI shown on older returns is likely outdated), TAS suggested the IRS determine AGI for purposes of the PDC program on the basis of such third-party reports. TAS Research analyzed this approach in evaluating PCA inventory as of September 12, 2019, and identified almost 380,000 more taxpayers with an AGI at or below 200 percent of Federal Poverty Level, compared to the number of such taxpayers identified using only the AGI shown on the most recent tax return.²⁶

Section 1205 of the TFA also excludes from assignment to PCAs cases in which substantially all the taxpayer's income is attributable to Social Security Disability Income (SSDI) or Supplemental Security Income (SSI) benefits. The IRS is already recalling from PCAs the accounts of SSDI beneficiaries that were previously assigned.²⁷ The IRS was able to identify them because SSDI is reported to the IRS by the Social Security Administration (SSA) on Form 1099. Unlike SSDI benefits, however, SSI benefits are not reported to the IRS. Therefore, the IRS is currently unable to systemically exclude the debts of SSI recipients from assignment to PCAs because it is not able to identify everyone who receives SSI benefits.

The IRS worked with SSA to overcome this lack of information so it could send economic impact payments to SSI recipients.²⁸ TAS will advocate for the IRS to secure a similar data sharing arrangement with SSA for the purpose of excluding SSI recipients from PCA assignment. However, in the event a similar arrangement cannot be reached, TAS will recommend legislation authorizing and requiring such a data sharing arrangement.

OBJECTIVES FOR FISCAL YEAR 2021

In fiscal year 2021, TAS will:

- Collaborate with the IRS as it develops and finalizes the TFA strategies and plans and continue to partner with the IRS to implement changes to improve customer service and the taxpayer's experience with the IRS;
- Work collaboratively with the TFA Office Training Strategy Team to support the goal of providing high quality service to taxpayers and enhancing the taxpayer experience through employee training;

25 When a taxpayer fails to file, IRC § 6020(b)(1) says the Secretary "shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise." See also Treas. Reg. § 301.6020-1(b)(1); IRM 5.18.1.2, Automated Substitute for Return (ASFR) Program Overview (Mar. 11, 2020). Any such return would necessarily require the IRS to determine AGI. Moreover, IRC § 6020(b)(2) clarifies that "[a]ny return so made and subscribed by the Secretary shall be *prima facie* good and sufficient for all legal purposes." One legal purpose is to determine whether to exclude the taxpayer from being referred to a PCA.

26 National Taxpayer Advocate 2019 Annual Report to Congress 97, 99 (Status Update: *Private Debt Collection: Forthcoming Changes to the Private Debt Collection Program Will Better Protect Low-Income Taxpayers and Achieve a Program That More Appropriately Respects Taxpayer Rights*). If there was no third-party data available or a return within the past two years, TAS Research assumed the taxpayer's AGI was at or below 200 percent Federal Poverty Level.

27 See IRS SERP Alert #20A0067, Social Security Disability Insurance (SSDI) Accounts Recalled from Private Debt Collection (PDC) (Feb. 5, 2020).

28 IRS, IR-2020-75, Veterans Affairs Recipients Will Receive Automatic Economic Impact Payments; Step follows work between Treasury, IRS, VA (Apr. 17, 2020).

- Continue to work with the IRS to finalize the TAD IRM;
- Continue to advocate for the IRS to assign a true single point of contact for all victims of identity theft (including taxpayers with complex tax issues requiring adjustments from multiple IRS departments); and
- Continue to advocate for the IRS to secure a data sharing arrangement with SSA for the purpose of excluding SSI recipients from PCA assignment. In the event a similar arrangement cannot be reached, TAS will recommend legislation authorizing and requiring such a data sharing arrangement.