

VI. TAS Technology

TAS REMAINS STEADFAST IN THE SEARCH FOR FUNDING TO MODERNIZE ANTIQUATED SYSTEMS

Taxpayer Advocate Service Integrated System

In several past Fiscal Year Objectives Reports, TAS has described the integrated application known as the Taxpayer Advocate Service Integrated System (TASIS). TASIS began as a strategic effort to align TAS case management and systemic advocacy operations. TAS fast tracked the concept when it learned its primary case management system, the Taxpayer Advocate Management Information System (TAMIS), a version of the original case management system created in the 1980s for TAS's predecessor (the Problem Resolution Program), was slated for retirement.

TAS capitalized on this retirement as an opportunity to integrate all of its systems and business processes into a single state-of-the-art application. TAS developed over 4,000 business requirements¹ for the case management system aspect of TASIS functionality, including:

- Fully virtual case files, in which all documentation (whether IRS or taxpayer-generated) will be scanned or received digitally into an electronic case file;
- Electronic access to other IRS case management systems, with automatic retrieval of taxpayer information programmed into the system and no further need for TAS employees to obtain and import the information manually;
- Electronic submission and tracking of Operations Assistance Requests (OARs), including receipt, acknowledgement, assignment, and response, in which TAS sends requests, with supporting documentation, to IRS functions to take actions on cases, eliminating delays and time-wasting manual tracking;
- Full access to all virtual case information for purposes of management and quality review, eliminating the delay and cost associated with transporting files;
- Taxpayer ability to submit Form 911, *Request for Taxpayer Advocate Service Assistance*, electronically;
- Taxpayer ability to submit documentation electronically;
- TAS and taxpayer ability to communicate digitally, through email and text messages, including both substantive case information and reminders to help move the case along;
- Taxpayer (and representative) ability to electronically check the status of a case in TAS and see what actions have been taken or are underway; and
- An electronic case assignment system that matches, in real time, the complexity and direct time associated with the case with the skills and available direct time associated with each Case Advocate in any given office, taking into account an employee's unavailability because of annual leave, sick leave, training, or on-the-job instruction, eliminating delays in assignment and minimizing the need to transfer cases.

These are just some of the capabilities contained within the TASIS Business System Requirements Report, which collectively illustrates the TASIS case management component will not just replace TAMIS but will

1 TASIS Business System Requirements Report, October 28, 2011.

significantly increase the productivity of TAS Case Advocates because they will no longer spend their valuable time tracking down paper documents or inputting information into multiple systems.² Moreover, taxpayers will be able to communicate efficiently with TAS and electronically send key case information and documents. This functionality will enable our Case Advocates to spend their time advocating for taxpayers, rather than performing manual input and tracking of documents and IRS actions.

TASIS began the transition from concept to reality in 2014 when an early prototype rolled out for informal testing. Based on those test results, TAS was just months away from deployment of the complete application. In March 2014, however, the IRS Information Technology (IT) division notified TAS executives TASIS would no longer be supported due to budget constraints.

Funding Woes Impact TASIS

The budget for fiscal year (FY) 2015 finds the IRS adjusting to the loss of “critical information technology investments of more than \$200 million.”³ As mentioned previously, the reduced budget environment resulted in all IT activity on TASIS coming to a halt in March 2014. To date, the IRS invested approximately \$20 million in TASIS Release 1, with about 70 percent of the programming completed.⁴ We are ready to begin the final programming as soon as funds are available. It is estimated TASIS requires \$12 million to complete Release 1 programming, testing, and launch. Despite the demonstrated savings TASIS would produce and its benefits for all of the IRS, no funds are allocated to TASIS.

At present, TAS is pursuing all available avenues to position the organization to state the best case to reacquire project funding. The National Taxpayer Advocate believes TASIS should be funded and completed even as the IRS pursues the Servicewide Enterprise Case Management (ECM) solution described below. Once operational, IRS can easily modify TASIS for use by the Office of Appeals, the Exempt Organization function, the Office of Professional Responsibility, and the Whistleblower Office, among others. Then, the IRS can fully retire the legacy systems these functions use.

IRS Proposes a Servicewide ECM Solution

Going forward, IRS will move TASIS (though still in a paused state) under the umbrella of a comprehensive IRS project to create a servicewide ECM solution. The term “case management” refers to electronic recordkeeping systems the IRS uses to track information about interactions with respect to taxpayers’ tax returns or other tax-related matters. These systems include audit and collection case records for individuals and large, medium, and small businesses; exempt organization determinations; whistleblower claims; automated substitutes for returns; the automated underreporter (AUR) program; criminal investigations; and the TAS case management system.

The TASIS case management component will not just replace TAMIS but will significantly increase the productivity of TAS Case Advocates because they will no longer spend their valuable time tracking down paper documents or inputting information into multiple systems.

2 TASIS Business System Requirements Report, Oct. 28, 2011.

3 *Internal Revenue Service Operations and the President’s Budget for Fiscal Year 2016*, Hearing Before the S. Comm. on Finance, 114th Cong. 3 (Feb. 3, 2015) (statement of John A. Koskinen, Commissioner, Internal Revenue Service).

4 *Internal Revenue Service FY 2016 Budget Request*, Hearing Before S. Subcomm. on Financial Services and S. General Government Comm. on Appropriations, 114th Cong. 33 (2015) (statement of Nina E. Olson, National Taxpayer Advocate).

ECM offers a future vision for consolidated case management that will address the need to modernize, upgrade, and consolidate multiple aging IRS systems. The IRS now supports up to 150 such systems,⁵ few of which communicate with one another and none of which provide an electronic substitute for the paper case file (*i.e.*, there are reams of paper supplementing whatever records included in the electronic system). The IRS's current case management system structure requires employees to:

- Retrieve data from many systems manually;
- Maintain both paper and electronic records;
- Transcribe or otherwise import information from paper and other systems into their own case management systems; and
- Ship, mail, or fax an estimated hundreds of thousands, if not millions, of case management files and supporting documents annually for management approval, quality review, and responses to Appeals and Counsel.

The ECM solution will develop a common infrastructure for multiple projects to share. Implementation of the solution will provide the IRS with a consistently efficient approach to case management across all business units. IT created a cross-IRS development team, excluding TAS participation, to create a demo of the future ECM solution. While the National Taxpayer Advocate agrees the IRS needs a servicewide ECM solution, which now represents TAS on the ECM project, she is concerned about the IRS's failure to leverage the comprehensive work already completed in creating TASIS.

Despite the demonstrated savings TASIS would produce and its benefits for all of the IRS, no funds are allocated to TASIS.

TAS is years ahead in all aspects of creating an integrated case management system. We designed TASIS from the ground up. We asked our employees what frustrated them about current systems and the need for manual entry into multiple systems. Based on those responses, and in consultation with IT professionals and outside contractors, we developed over 4,000 business requirements for our new case management system.⁶ The servicewide ECM system can use many of these. Because TAS has a working knowledge of almost all other IRS case management systems, we designed TASIS to serve as the basic system upon which other IRS divisions could add modules and functionality to meet their specific needs. Thus, the time, planning, development, and programming that TAS and IT have invested in TASIS will benefit all of the IRS.

The design and implementation of TASIS are critical not only for TAS but also to the IRS's ability to move forward and begin to harness the savings and burden reduction a sophisticated case management system promises. The National Taxpayer Advocate believes it is a reckless use of taxpayer dollars for the IRS to proceed with a servicewide ECM solution without leveraging the foundational work completed to create TASIS. At present, it is not clear the extent to which TASIS objectives will be included in the ECM plan or how TASIS will impact or align to the ECM solution.

Negative Impact to Taxpayers, Employees, and Partners Is Inevitable

The decade-long effort to integrate TAS and IRS systems into a single application remains suspended. All IRS funds have been directed to other priorities. The end of TASIS equates to an end of a decade of hard work, millions of dollars, and the immeasurable unrealized benefits to employees, taxpayers, and tax practitioners.

5 IRS IT News Article, *Spotlight On! Rapid Delivery: Achieving 14 to 3 Across IT*, Jan. 12, 2015.

6 TASIS Business System Requirements Report, October 28, 2011.

Without TASIS, taxpayers, employees, and practitioners will experience inevitable adverse effects. While technology in the private sector allows users to electronically submit health care reimbursement claims and make all types of appointments online, taxpayers cannot communicate with TAS in the same environment. If TASIS is not fully realized, the IRS and its taxpayer customers will lose:

- Automated work processes;
- Electronic correspondence submissions;
- Automated electronic collaboration to acquire information from IRS systems;
- A secure area for IRS operating divisions to electronically receive and respond to OARs from TAS;
- Automated research capabilities;
- Ability to seek help via the Internet using a secure portal;
- Elimination of manual and redundant steps;
- Direct online and telephonic communication with a TAS Intake Advocate (IA) and the IA's ability to address a taxpayer's issue within the first minutes of contact instead of initiating the current paper referral;
- Automated tools to assist in immediate case assignment;
- Electronic files;
- Physical location transparency; and
- Increased productivity.

Most importantly, the impact will leave employees with far less time to devote to advocating for taxpayers. The effect on resuming and delivering TASIS is still emerging.

TAS Takes the Helm to Facilitate Progress with TASIS

In a 2014 audit report, the Treasury Inspector General for Tax Administration (TIGTA) identified the following areas that need improvements:⁷

- Requirements management practices were not sufficient to develop TASIS;
- Risk management controls were not followed to manage TASIS development risks;
- Critical roles and responsibilities were not established or clearly communicated; and
- System requirements have not yet been sufficiently verified.

Immediately following the report, IT and TAS began collaborating on a plan to remediate those findings. We put a new risk management process in place and efforts in the realm of roles and responsibilities rose to the forefront so all parties were clear on expectations.

Once funding for TASIS halted in March 2014, the National Taxpayer Advocate reallocated TAS funds to address two remaining concerns and made them primary initiatives, which allowed TAS to make the best use of time and resources during this paused state of the project.⁸ The first effort was the establishment of

7 TIGTA, Ref. No. 2014-20-071, *Information Technology: Improvements Are Needed to Successfully Plan and Deliver the New Taxpayer Advocate Service Integrated System* (Sept. 2014).

8 2015 Taxpayer Advocate Service Program Letter.

Because TAS has a working knowledge of almost all other IRS case management systems, we designed TESIS to serve as the basic system upon which other IRS divisions could add modules and functionality to meet their specific needs.

a team of experts from TAS, IT, and contractor personnel to produce a pristine set of technical requirements to create a clear mapping of all requested Release 1 system functionality.

This became a paramount necessity when we learned during testing several aspects of functionality missed the mark. The collaborative effort spanned May through November 2014. The team analyzed over 3,500 requirements⁹ and pared them down to 1,795 proposed functional and technical requirements for Release 1. The documented set of testable requirements and more than 60 supporting narrative documents wait in storage until the IRS allocates funding to finalize the application.

During this pause in the TESIS project, the National Taxpayer Advocate also directed the development of a Welcome Screen to serve as a single-entry point connecting users to the many systems, applications, communications, and resources used on a daily basis. Originally, the Welcome Screen was a component of TESIS Release 1; TAS independently released it on March 16, 2015, which allows all TAS employees to enter their computer environment daily through the Welcome Screen.

Need for TAMIS Upgrade Is Now More Critical Than Ever

If IT does not fund TESIS in the very near future and fully incorporate it into the ECM solution, TAMIS must be sustained and improved to support current TAS operations and business processes. Taking these actions will result in additional TAMIS funding that is not part of the current budgetary requests. TAS took a preemptive stand and submitted a Unified Work Request (UWR) in 2014 to ask IT for a cost estimate to ensure continuity of operations for TAMIS in the event TESIS is not funded. The IRS has yet to provide an estimate;¹⁰ however, TAS rough estimates indicate this amount will likely be close to the amount needed to complete TESIS Release 1.

Focus for Fiscal Year 2016

- Assume the responsibility, formally owned by IT, to pursue and maneuver through the IRS funding process to reacquire project funding for Release 1 and future releases;
- Resume all stalled project activities up to and through deployment of TESIS in the event IRS approves and allocates funding for the project;
- Partner with ECM to define project goals, build on TESIS lessons learned, and in the process, deliver TESIS as a model for other ECM implementations;
- Incorporate ECM timelines into interim TAS process improvement support planning, with possible modifications needed for legacy case applications;
- Update objectives and requirements to complete the integrated system design. (Beyond Release 1, including Taxpayer Digital Communications as discussed below, automated work assignment, quality review, and support for systemic advocacy processes.);
- Form a team of TAS experts to produce a pristine set of technical requirements and clearly map all requested system functionality beyond Release 1; and
- Work with IT to plan and coordinate the activities to upgrade TAMIS.

⁹ TAS/IT TESIS Requirements Tiger Team, *Closeout Report*, Nov. 26, 2014.

¹⁰ *Internal Revenue Service FY 2016 Budget Request, Hearing Before S. Subcomm. on Financial Services and S. General Government Comm. on Appropriations*, 114th Cong. 33 (2015) (statement of Nina E. Olson, National Taxpayer Advocate).

Sharepoint 2010

Enhancing Business Processes and Fostering Online Collaboration Via SharePoint 2010

In 2009, TAS identified SharePoint 2010 as a tool to:

- Address critical needs in document storage and management;
- Streamline collaboration and approval processes;
- Connect and empower project teams;
- Reduce and control costs; and
- Respond rapidly to business needs.

The IRS began implementing SharePoint 2010 in late 2011. TAS was among the early adopters and has championed the use of SharePoint servicewide. On a daily basis, TAS employees search past advocacy documents, job aids, Annual Reports to Congress, and other materials for specific information. Existing search tools have been ineffective, which often forced the employee to attempt an extremely inefficient manual search. Now, however, TAS is maximizing the capabilities of SharePoint 2010 by using predefined key terms called metadata to locate specific information. When a user adds a document in SharePoint 2010, the system asks him or her to select specific terms to classify the data. This allows the search feature to return all matching content, eliminating the need for a secondary search.

TAS decided SharePoint 2010 could meet critical business needs not being addressed in the early releases of TESIS (discussed above) while simultaneously reducing the future burden on IT. TAS has already implemented several automated workflows that eliminate manual steps in the processes they replaced. These workflows allow users to focus on substantive advocacy, while the system keeps up with the actual process.

In addition to the gains in efficiency, the automation reduces or eliminates human error, increasing the quality of the output. Many current processes support the development of the Annual Report to Congress and the Objectives Report to Congress, semi-automate document reviews and comments, and enhance approval and tracking of IRS-wide collaborative efforts. All of the business processes targeted for replacement rely heavily on document collaboration. Some of these efforts, and the steps automated by SharePoint 2010, are listed below:

- Annual and Objectives Reports to Congress workflows including:
 - Topic solicitation and approval;
 - Generation, collaboration, review, and approval of topic synopsis, narratives, and executive summary; and
 - Research and Information Requesting routing and approval;
- Internal Management Document (IMD) workflow changes to IRM sections, policy statements, forms, etc.;
- Collaborative review (*e.g.*, Annual Report to Congress, Objectives Report to Congress, IMD);
- Consolidated comments (*e.g.*, Annual Report to Congress, Objectives Report to Congress, IMD); and
- Collaborative efforts to identify and track recommendations by cross-functional teams and the IRS Executive Steering Committee.

TAS continues to define, refine, and implement additional automated workflows to further lessen the burden on TAS's employees.

One of the biggest challenges facing TAS, Wage & Investment, Small Business/Self Employed, Large Business & International, and most of the other Business Operating Divisions (BODs) is IT does not consider SharePoint 2010 a mission-critical application. As a result, the SharePoint platform does not automatically receive the funding consideration it should and is not supported the way the IRS supports a tax processing system. Moreover, IT is not required to follow the standard Service Level Agreements. Thus, should the platform go down for an extended time, it could cause a damaging outage for the entire enterprise.

To mitigate the risk associated with the non-mission critical level of support and funding, TAS and other BODs investigated the possibility of migrating to the Department of Treasury's SharePoint environment. This environment is stable, with well-defined processes, higher capacity, and greater numbers of supporting staff than the IRS. The IRS SharePoint Governance Board approved TAS's request to migrate to Treasury. Unfortunately, IT leadership overruled this decision and stopped the migration effort, even though all agencies under the Department of Treasury were mandated via memo from the CIO of Treasury in June, 2011, to utilize the Treasury-administered ECM (SharePoint) environment. The IRS provided approximately \$3 million in funding for this shared environment that is going unused in addition to millions more to support its own SharePoint environment.¹¹

TAS will continue to leverage the document collaboration and business process automation capabilities of SharePoint 2010 to meet current and future business requirements whenever possible. We are currently working to prioritize additional business process improvements we will implement via SharePoint 2010 later in FYs 2015 and 2016. Some of those targeted process include but are not limited to:

- Automation of workflows for the Annual Report to Congress;
- Automation of workflows for the Objectives Report to Congress;
- Business Performance Review report workflows; and
- Generation and tracking of OARs, Taxpayer Assistance Orders, and Taxpayer Advocate Directives through workflows.

Welcome Screen

TAS successfully launched its new Welcome Screen to all employees on March 16, 2015, taking a significant step in modernizing and simplifying employee technology in a time of budget constraints. The Welcome Screen offers a central communications portal for employees and managers to receive casework guidance, training updates, leadership messages, and other critical information. It provides employees with real-time communications that satisfy the needs of the organization and support business results. TAS can now target these communications to specific segments of employees.

The Welcome Screen further provides quick access to key systems such as TAMIS, SharePoint, and the Systemic Advocacy Management System. Employees can also customize their screens with their own calendars, widgets, pinned links, and other tools. The initial widgets library includes calendars, tasks, bookmarks, calculator, and notes. TAS will continue to release new widgets that support productivity and advocacy. TAS will integrate widgets and the Welcome Screen with TESIS Release 1.

¹¹ ECM, Nov. 13, 2014.

Taxpayer Digital Communications

In an increasingly digital world, a taxpayer's means of providing written information to the IRS are limited to old-fashioned methods such as U.S. mail and faxes. According to a study conducted by the Pew Research Center's Internet and American Life Project, 81 percent of adult Americans use a computer on an occasional basis. Eighty-two percent of the population surveyed reported using the Internet within the last day, with 90 percent of this group doing so from home. Further, approximately 65 percent of the individuals surveyed reported having a smartphone.¹² With such a high percentage of potential users, the IRS needs a way to allow taxpayers to provide electronic documents to the IRS.

Because of TAS's unique one-to-one relationship with its customers, TAS is collaborating with Online Services (OLS) to develop and implement Taxpayer Digital Communication (TDC), a communication method through a secure web-based portal, allowing one-way or two-way communication. Authenticated users will be able to:

- Access the portal from their own computers;
- Receive digital rather than paper notices;
- Interact using secure messaging; and
- Transfer documents to and from TAS.

Future communication channels include live text chat, voice chat, video chat, and screen sharing. TDC also plans to deliver notifications and alerts by SMS text messages, and taxpayers could take many tax-related actions by smartphone.

TDC will enhance communication and information sharing between TAS employees and taxpayers. This will benefit TAS employees by facilitating their work processes, including electronic OARs, and allowing them to advocate more efficiently for taxpayers by reducing taxpayer burden and providing faster relief.

TAS plans to pilot the portal using secure messaging and document transfers to process levy and Earned Income Tax Credit cases in the Cleveland, Dallas, Nashville, and New Orleans TAS offices. OLS is procuring the software to establish the portal.

Focus for Fiscal Year 2016

- Continue to collaborate with OLS to move the TDC project from the development to the pilot phase, projected to begin in the second quarter of FY 2016;
- Verify the pilot design includes TAS system requirements;
- Recommend changes to current TAS policy and procedures for case processing while in pilot status;
- Create a TAS User Guide and develop TAS-specific training, including a course on effective and clear writing;
- Determine metrics for measuring the success of the pilot; and
- Develop a governance process for change requests.

¹² 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>.