

## TAS Case Advocacy and Other Business Objectives

The Taxpayer Advocate Service (TAS) plays an integral role in helping taxpayers experiencing or about to experience significant economic hardship or irreparable harm as a result of an IRS issue or outstanding liability. TAS works to protect taxpayer rights and help individuals, business owners, and exempt organizations resolve tax-related issues that they have not been able to resolve on their own through normal IRS channels. Our local case advocates work directly with taxpayers on identifying issues, researching solutions, and advocating on taxpayers' behalf within the IRS. We also work to identify and propose solutions for larger systemic problems that may be affecting many taxpayers across the United States. Our goal is to continuously improve our internal processes and advocacy efforts on behalf of taxpayers.

### 1. EXPAND DIGITAL INTERACTION WITH TAXPAYERS

TAS is bridging the digital divide with our taxpayers during COVID-19 and beyond. Over the past year, TAS has expanded the use of Zoom.gov for outreach events and has engaged with IRS Information Technology (IT) to configure a secure web tool to allow taxpayers to transmit documentation electronically. This new documentation upload tool will provide a digital means for taxpayers to easily submit hardship or other documentation associated with existing TAS cases and new Form 911 requests for TAS assistance. TAS is also focused on identifying ways for certain trusted partners, such as congressional offices, to communicate with us electronically to enhance service to taxpayers. Finally, as the IRS continues implementation of an Enterprise Case Management (ECM) system, TAS is pursuing opportunities to bring some of its processes into the new streamlined environment.

#### **Objective 1 for Fiscal Year (FY) 2022 – TAS will expand its use of digital tools to interact with taxpayers, practitioners, and congressional offices.**

- Activity 1: Implement the documentation upload tool to allow for digital upload of documents in certain situations.
- Activity 2: Evaluate if further expansion and enhancements of the documentation upload tool beyond the initial rollout are possible and beneficial.
- Activity 3: Identify options for TAS to easily communicate electronically with congressional offices.
- Activity 4: Partner with the IRS to identify opportunities for TAS to expand its footprint in ECM.

### 2. IDENTIFY CASE PROCESSING EFFICIENCIES

To prepare for integrating TAS into ECM, TAS continues to review its current processes and identify potential efficiencies. For example, TAS identifies cases meeting our criteria through various sources and inputs them on the Taxpayer Advocate Management Inventory System for managing the workflow and processing of TAS inventory. Cases are assigned to a Local Taxpayer Advocate (LTA) office and worked by a TAS case advocate until all issues are resolved and the case is closed. Over the years, our number of cases have increased while the process we use to work cases has changed little. As technology develops, we expect to identify opportunities to increase efficiencies to save administrative employee time that could be better spent on advocacy work.

**Objective 2 for FY 2022 – TAS will identify case process efficiencies.**

- Activity 1: Partner with the Wage and Investment (W&I) Lean Six Sigma organization to identify and map our case process steps to improve process efficiencies and effectiveness.
- Activity 2: Identify which efficiencies identified as part of the Lean Six Sigma evaluation should be implemented and develop implementation plans.

**3. UPDATE SERVICE LEVEL AGREEMENTS**

Service Level Agreements (SLAs) are nationally negotiated agreements between TAS and each IRS Business Operating Division (BOD) or function that outline procedures and responsibilities for processing TAS casework when the authority to complete case transactions rests outside of TAS. These agreements have not been updated in over ten years, and while the basic framework within these agreements is sound, there are areas needing improvement. TAS is working with the BODs to update the SLAs and move them into the Internal Revenue Manual (IRM) to make the SLAs easier to update and keep current moving forward.

**Objective 3 for FY 2022 – TAS will update existing SLAs.**

- Activity 1: Collaborate with BODs and functions to replicate the existing SLAs into unique sections within the IRM.
- Activity 2: Work with BODs and functions to finalize a new IRM section outlining the SLA negotiation process and the process TAS and the IRS will use to resolve disagreements during the negotiation process.
- Activity 3: Begin ongoing discussions with BODs and functions to update the SLAs to reflect current work processes.

**4. EVALUATE THE EXPANSION OF TAS DELEGATED AUTHORITIES**

To assist taxpayers more efficiently, the Commissioner delegated to the National Taxpayer Advocate certain tax administration authorities that do not conflict with or undermine TAS's unique statutory mission but allow TAS to resolve routine problems.<sup>1</sup> These authorities have been in place and relatively static since 2007.<sup>2</sup> In the intervening years, IRS processes and the problems taxpayers experience have changed, but TAS's delegated authorities generally have not. To assist taxpayers quickly, TAS is reevaluating its delegated authorities and whether additional authorities would benefit taxpayers and speed resolution of taxpayer issues without impacting our independence.

**Objective 4 for FY 2022 – TAS will develop a proposal to expand its delegated authorities.**

- Activity 1: Identify additional delegated authorities for regular use by TAS to improve taxpayer service without compromising TAS's independence.

<sup>1</sup> IRM 1.2.2.12.2, Delegation Order 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions (Mar. 3, 2008).

<sup>2</sup> On August 20, 2007, then Acting Commissioner Brown modified the authorities delegated to TAS and memorialized them in Delegation Order 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions.

- Activity 2: Identify additional delegated authorities for emergency situations, as declared by the National Taxpayer Advocate and the appropriate IRS official, when IRS operations are partially or completely suspended (*i.e.*, COVID-19 pandemic).

## 5. EXPAND OUTREACH AND PROMOTE FASTER RESOLUTION OF TAXPAYER ISSUES

Through our case advocacy efforts, LTAs identify issues impacting their local community and customize outreach efforts specific to their needs. LTAs partner with congressional offices and the Taxpayer Advocacy Panel to conduct outreach events; visit local shelters to assist victims of domestic violence; reach out to immigrant populations, senior citizen communities, and Native Americans; and partner with other local agencies who assist members of the local community. Though the pandemic limited some of TAS's outreach efforts, our employees were able to use Zoom and other virtual platforms to continue community engagement. We will continue to explore virtual outreach opportunities allowing us to expand our presence to areas and groups we might not otherwise be able to reach even as our offices begin to open.

To align with this effort and to build off our 2019 Russell Research study on TAS underserved taxpayers, TAS engaged an outside vendor to develop a communications strategy to reach this underserved population. This new communications strategy is aimed at raising awareness of TAS among audiences not served by our outreach efforts.

LTAs and their staff members also conduct Problem Solving Day (PSD) events to meet with taxpayers to discuss the issues they encounter in their interactions with the IRS. In some instances, TAS employees resolve taxpayer issues on the day of the event. In FY 2022, TAS will look to partner with the IRS to engage other functions in PSD events to expand the issues that can be resolved on the spot to enhance taxpayer service.

Finally, TAS continues to expand the Taxpayer Roadmap Online Tool to include additional IRS processes, and we are exploring making the tool available in Spanish. As we look to further expand this tool, we continue to monitor IRS use of notices and letters to determine what additional content is of most value.

### **Objective 5 for FY 2022 – TAS will expand its outreach efforts with a focus on reaching the underserved and giving taxpayers the tools to help resolve their issues sooner.**

- Activity 1: Expand the use of virtual outreach, including partnering with the W&I Division on the deployment of Virtual Service Delivery kiosks on Native American reservations to enhance and expand Native Americans' ability to reach TAS.
- Activity 2: Develop and implement an outreach strategy to reach our underserved taxpayers, who include but are not limited to individuals and businesses unaware of the benefits TAS provides at no cost.
- Activity 3: Partner with the IRS to include our IRS counterparts at PSD events to expand the issues that can be resolved the day of the event.
- Activity 4: Expand the digital Taxpayer Roadmap Online Tool to include additional IRS processes and explore providing the tool in Spanish.

## 6. EXPLORE NEW RECRUITMENT OPPORTUNITIES TO SUPPORT INCREASED HIRING NEEDS

TAS continues to experience a shortage of trained staff due to high attrition rates and difficulty in recruiting and hiring qualified candidates. By the end of 2024, over half of all current TAS employees will be eligible to retire. To address the current and future staffing challenges, TAS is considering ways to expand recruitment efforts, including partnering with the IRS Human Capital Office to explore resources that will help reach a larger audience of potential candidates.

### **Objective 6 for FY 2022 – TAS will use new platforms to recruit qualified candidates to address ongoing staffing needs.**

- Activity 1: Use additional recruiting platforms to post job announcements, including state government websites, to recruit LTAs and Handshake.com to recruit recent graduates.
- Activity 2: Expand the use of alternative hiring authorities such as the Veterans Recruitment Appointment and Schedule A (employees with disabilities).
- Activity 3: Explore the use of internship opportunities by posting internship announcements on USAJOBS and using the Veterans Affairs Non-Paid Work Experience program.

## 7. REVAMP NEW HIRE TRAINING

TAS will develop our workforce through classroom, on-the-job training, and self-study curricula. While the pandemic has forced us to pivot to virtual training, we continue to deliver a robust training curriculum to our newly hired employees, with a focus on case advocates and intake advocates. We are continuing to refine our virtual training to ensure it remains interactive and effectively meets employees' needs. As our number of new hires increases, we are also reevaluating our existing training — from course content and delivery to post-training on-the-job instruction — to ensure we can train larger numbers of employees without compromising the quality of the training.

### **Objective 7 for FY 2022 – TAS will modernize and expand its training to ensure all employees, especially new hires, receive timely training to be successful in their position.**

- Activity 1: Revamp existing case advocate and intake advocate training using a combination of virtual, in-person, and self-study methods to allow for quicker training of new hires. This will include looking to see where we can partner with other parts of the IRS to assist in training delivery, such as Integrated Data Retrieval System training.
- Activity 2: Deploy a self-study course for all lead case advocates.
- Activity 3: Design new manager training curriculum.
- Activity 4: Support IRS Taxpayer First Act training initiatives, including the developing IRS University model.

## 8. EXPAND LEADERSHIP DEVELOPMENT OPPORTUNITIES

TAS supports career development through mentoring, coaching, and leadership programs. We encourage our employees to develop a career learning plan in partnership with their managers and to request a mock

interview as part of their career development. TAS established the Leadership Development Office in 2020 to enhance TAS leadership programs by offering direct support for TAS employees interested in developing their leadership skills. This office is taking an increasingly central role in TAS as our need to develop and support new managers grows as experienced managers retire.

**Objective 8 for FY 2022 – TAS will continue to support and expand leadership development.**

- Activity 1: Expand the services of our in-house Coaching Program by creating a Coaching Curriculum to be delivered to all TAS managers, Leadership Readiness Program instructors, and a TAS in-house coaching cadre designed to support leadership onboarding and targeted Leadership Succession Review (LSR) competencies.
- Activity 2: Strengthen our Leadership Readiness Programs by creating mechanisms for structured feedback to ensure program participants are given meaningful comments and reactions to their detail assignments to help them develop leadership skills and identify areas for improvement.
- Activity 3: Promote the use of the recently launched TAS Detail Database to create transparency when advertising non-bargaining unit detail opportunities within TAS.
- Activity 4: Support LSR and Web Continuous Learning Plan/Individual Development Plan development by providing educational materials and individual assistance to employees and their managers, including identifying competency-specific training.