

Taxpayer Advocate Service Operational Plan

Fiscal Year 2022



YOUR VOICE AT THE IRS



Contents

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|--|----|
| Introduction..... | 1 |
| TAS Objectives by Strategic Goal..... | 2 |
| TAS Operational Plan Activities | 6 |
| Goal 1: Resolve Taxpayer Problems Accurately and Timely..... | 6 |
| Goal 2: Protect Taxpayer Rights and Reduce Burden | 8 |
| Goal 3: Provide Timely Outreach and Education to Taxpayers and Practitioners | 12 |
| Goal 4: Enhance TAS Processes and Technology to Improve Taxpayer Service | 13 |
| Goal 5: Sustain and Support a Fully-Engaged and Diverse Workforce | 17 |

Introduction

The Taxpayer Advocate Service's (TAS) mission, as defined in Internal Revenue Code (IRC) § 7803(c), is to help taxpayers resolve problems with the Internal Revenue Service (IRS), to identify administrative and legislative causes of those problems, and to make recommendations to the IRS and Congress on how to mitigate the problems.¹ Every TAS employee is integral to achieving our statutory mission, and our strategic goals, objectives, and activities.

Each year, TAS reviews our strategic goals to make certain they align with our mission and they reflect what we want to accomplish as an advocacy organization. These goals are further aligned with the IRS's strategic plan and shared with the Chief Financial Officer (CFO) by the National Taxpayer Advocate (NTA). TAS then develops our organizational objectives in the Fiscal Year (FY) 2022 Objectives Report to Congress to support those strategic goals. These objectives are high-level items the TAS leadership team wants to accomplish over the next one to three years and are critical to achieving our goals and success as an organization.

The FY 2022 Objectives Report also begins to define several of the strategic activities we will accomplish during the upcoming fiscal year. These activities are further refined by TAS after publication of the Objectives Report, then associated with the strategic goals and objectives in our annual Focus Guide and finalized in the annual TAS Operational Plan. We track each activity during the fiscal year and report its progress quarterly to TAS leadership. During FY 2022, we will begin publishing the activities and their status externally so the public can see our progress and the results of our efforts.

We are an organization that rises to the challenge when faced with difficult work, we embrace our role as advocates, and hold ourselves accountable for achieving our mission. Taxpayers who come to us are often suffering a hardship or are fearful of working with the IRS. We advocate for people who often have nowhere else to turn and serve a unique and important role as the taxpayers' voice within the IRS. Our employees occupy many different roles, including attorneys, researchers, program analysts, case and intake advocates, administrative support, managers, and executives; however, regardless of the role within TAS, each employee is critical in achieving our mission, strategic goals, objectives, and activities.

¹ IRC § 7803(c)(2).

TAS Objectives by Strategic Goal

To meet its statutory mission as provided in IRC § 7803(c), the TAS developed five strategic goals to guide its leadership. These strategic goals are:

- Goal 1 - Resolve Taxpayer Problems Accurately and Timely
- Goal 2 - Protect Taxpayer Rights and Reduce Taxpayer Burden
- Goal 3 - Provide Timely Outreach and Education to Taxpayers and Practitioners
- Goal 4 - Enhance TAS Processes and Technology to Improve Taxpayer Service
- Goal 5 - Sustain and Support a Fully-Engaged and Diverse Workforce

In support of these strategic goals, TAS identified thirty-three (33) objectives, which are short-term, multi-year actions that aid the organization in achieving its mission.² These strategic objectives are listed below grouped by the five strategic goals.

Goal 1: Resolve Taxpayer Problems Accurately and Timely

IRC § 7803(c)(2)(A)

In general, it shall be the function of the Office of Taxpayer Advocate to—

(ii) identify areas in which taxpayers have problems in dealings with the Internal Revenue Service.

(iii) to the extent possible, propose changes in the administrative practices of the Internal Revenue Service to mitigate problems identified under clause (ii); and

(iv) identify potential legislative changes which may be appropriate to mitigate such problems.

Objectives:

- Identify and propose recommendations to mitigate filing season, examination, collection, and tax administration issues to improve taxpayer service.
- Work with the IRS to identify opportunities to minimize refund delays for taxpayers whose legitimate tax returns are delayed by IRS fraud filters.
- Advocate for taxpayers requesting an opportunity for administrative review, issuance of a 30-day letter, review with the Independent Office of Appeals, and improved online tools.
- Work with the IRS with the goal of preventing Recovery Rebate Credit (RRC) and Advanced Child Tax Credit (ACTC) math errors in the next filing season.
- Work with IRS on recovery efforts to ensure the Child Tax Credit (CTC) Update Portal and periodic payments are accurate and timely and propose recommendations as appropriate.
- Continue to advocate to mitigate the unintended impact of the filing season postponements to taxpayers whose advance payments no longer correspond to the due dates for 2019 and 2020 tax returns for timely refunds within the three year statute.

² The TAS mission: As an independent organization within the IRS, we help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

Goal 2: Protect Taxpayer Rights and Reduce Burden

IRC § 7803(c)(2)(A)(i)

In general, it shall be the function of the Office of Taxpayer Advocate to-

(i) assist taxpayers in resolving problems with the Internal Revenue Service.

IRC § 7803(c)(2)(C)(ii)

The National Taxpayer Advocate shall –

(ii) develop guidance to be distributed to all Internal Revenue Service officers and employees outlining the criteria for referral of taxpayer inquiries to local offices of taxpayer advocates.

Objectives:

- Partner with the Taxpayer Experience Office and others to propose an expanded range of improved options for accessing IRS services and information using digital communications.
- Work with the IRS to implement enhanced e-filing and digital signature options to improve the taxpayer experience.
- Strategize with the IRS to improve communications with taxpayers or improve processes for those selected for a correspondence audit in an effort to reduce default rates.
- Work with the IRS to identify and implement improvements in collection practices and communication, specifically for low-income taxpayers.
- Continue to work with the IRS to resolve the issues contributing to erroneous Collection Statute Expiration Dates (CSEDs) resulting from unreversed pending Installment Agreements (IAs) to prevent unlawful assessments.
- Provide recommendations to improve timely processing of Individual Taxpayer Identification Number (ITIN) applications and associated tax returns and promote communications and education for the resident alien community.
- Work with the IRS to end systemic assessment of International Information Return (IIR) penalties and replace that system with an improved program.
- Work with the IRS to gain more functionality for taxpayer's online accounts, improve the authentication process and prioritizing a tax professional account for their individual clients.
- Determine why taxpayers often do not respond to various types of IRS notices and letters and how to improve the response rate.
- Analyze tax return data, administrative Earned Income Tax Credit (EITC) audit files, and census data to recommend a credit structure that is easier to administer while generating similar benefits to low-income families.

Goal 3: Provide Timely Outreach and Education to Taxpayers and Practitioners

IRC § 7803(c)(2)(C):

The National Taxpayer Advocate shall –

(ii) develop guidance to be distributed to all Internal Revenue Service officers and employees outlining the criteria for referral of taxpayer inquiries to local offices of taxpayer advocates.

(iii) ensure that the local telephone number for each local office of the taxpayer advocate is published and available to taxpayers served by the office.

Objectives:

- Expand our outreach efforts with a focus on reaching the underserved and giving taxpayers the tools to help resolve their issues sooner.
- Support the Taxpayer Advocacy Panel's (TAP) effort in identifying tax issues in providing taxpayer perspective and recommendations to the IRS programs, products, and services.
- Support Low Income Taxpayer Clinics' (LITC) efforts to assist taxpayers with tax disputes and expand the program's availability.

Goal 4: Enhance TAS Processes and Technology to Improve Taxpayer Service

IRC § 7803(c)(4)

In general, Each local taxpayer advocate –

(iv) may, at the taxpayer advocate's discretion, not disclose to the Internal Revenue Service contact with, or information provided by, such taxpayer.

IRC § 7803(c)(4)(B)

Maintenance of independent communications - Each local office of the taxpayer advocate shall maintain a separate phone, facsimile, and other electronic communication access, and a separate post office address.

Objectives:

- Partner with the IRS on prioritization of digital notice delivery based on taxpayer needs.
- Collaborate with the IRS to ensure continued improvement of the IRS's telephone and in-person service.
- Expand TAS' use of digital tools to interact with taxpayers, practitioners, and congressional offices.
- Identify case process efficiencies, including requesting expansion of our delegated authorities and partnering with Enterprise Case Management (ECM) to modernize processes.
- Update existing Service Level Agreements (SLAs).
- Continue our work with the IRS on the implementation of the unemployment compensation recovery process and ensure the recovery is complete in FY 2022.
- Work with the IRS to improve awareness and develop a targeted approach for taxpayers for whom Offers in Compromise (OICs) may be a viable option.
- Work with the IRS to identify delays and propose recommendations to improve the timely payment of tentative allowances.
- Research the effectiveness of the new Voluntary Disclosure Practice (VDP) and recommend improvements where appropriate.

Goal 5: Sustain and Support a Fully-Engaged and Diverse Workforce

IRC § 7803(c)(2)(C)--

The National Taxpayer Advocate shall –

(i) monitor the coverage and geographic allocation of local offices of taxpayer advocates.

(iv) in conjunction with the Commissioner, develop career paths for local taxpayer advocates choosing to make a career in the Office of the Taxpayer Advocate.

Objectives:

- Continue our dialogue on hiring, recruitment, and retention and review IRS Human Capital Office (HCO) strategies for measurable improvement, and if appropriate, make recommendations for improvement.
- Collaborate in developing the IRS's training strategy.
- Implement a long-term recruitment strategy, including using new platforms to recruit qualified candidates to address ongoing staffing needs.
- Implement our revamped training program to develop our new employees while ensuring our existing employees' technical and soft skills are consistently strengthened with a focus on allowing our employees to grow professionally while providing taxpayers expert service.
- Continue to support and expand leadership development programs to provide employees tools and opportunities to grow in their careers.

TAS Operational Plan Activities

The following table aligns TAS’s planned 2022 activities to our thirty-three (33) objectives and is grouped by our five strategic goals.³ This provides an overarching reference regarding how each of our planned activities ties to both our strategic goals and objectives, and how the work our employees complete supports the overall TAS mission. Throughout the year our objectives may shift or new activities may be added depending on what is happening. Our Operational Plan is a living document that we continue to update throughout the year as we make progress on our objectives and identify new ones.

Goal 1: Resolve Taxpayer Problems Accurately and Timely

| Objectives | Activities | Responsible Function |
|---|---|--|
| Identify and propose recommendations to mitigate filing season, examination, collection, and tax administration issues to improve taxpayer service. | Continue working with the IRS on TAS’s recommendation for a robust online account for individuals and practitioners, which would reduce the strain on IRS resources. | Systemic Advocacy |
| | Continue to urge Congress to ensure the IRS has sufficient funding, staffing, and technology to provide a high level of service to taxpayers while protecting their rights. | Contributing: <ul style="list-style-type: none"> • Attorney Advisors • Case Advocacy |
| Work with the IRS to identify opportunities to minimize refund delays for taxpayers whose legitimate tax returns are delayed by IRS fraud filters. | Continue to work with the IRS to improve IRS correspondence notices and letters for clarity, including information posted on IRS.gov Understanding Your Notice pages. TAS will continue to advocate for enhancements to IRS tools, such as Where’s My Refund and IRS2go, to include the reasons for the refund delay, any documents or information the taxpayer may need to provide for the IRS to process the claim for refund, and reasonable estimates of when taxpayers can expect to receive their refund. | Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Intake and Technical Support • Attorney Advisors |
| | Continue involvement on IRS cross-functional teams including advocating for an improved e-authentication method for taxpayers selected by Identity Theft (IDT) filters. | |
| | Continue to advocate for the widespread use of the digital document upload portal or other technology that will allow taxpayers to securely submit identity and income verification documents electronically. | |
| | Continue reviewing our local TAS cases and external submissions in the Systemic Advocacy Management System (SAMS) to identify potential programming errors or taxpayer burden deficiencies with IRS fraud filters or the processing and release of refunds for those associated taxpayers. | |

³ The strategic objectives were identified in the National Taxpayer Advocate’s [2022 Objectives Report to Congress](#).

| Objectives | Activities | Responsible Function |
|---|---|--|
| <p>Advocate for taxpayers requesting an opportunity for administrative review, issuance of a 30-day letter, review with the Independent Office of Appeals, and improved online tools.</p> | <p>Continue to advocate for an appeal process for denied requests for abatement and, if appropriate, issuance of revised Internal Revenue Manual (IRM) procedures and make recommendations as appropriate.</p> | <p>Systemic Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Attorney Advisors |
| | <p>Continue to advocate for changes and updates to online tools such as Where’s My Amended Return to give taxpayers necessary information about the status of their amended returns.</p> | |
| | <p>Collaborate with the IRS on reviewing current language for improvements to information provided to taxpayers via online tools.</p> | |
| <p>Work with the IRS with the goal of preventing Recovery Rebate Credit (RRC) and Advanced Child Tax Credit (ACTC) math errors in the next filing season.</p> | <p>Educate taxpayers on how to compute the credit correctly to prevent errors and delays in processing their 2021 return for an Economic Income Payment (EIP) not received in 2021 and claimed as RRC.</p> | <p>Systemic Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Attorney Advisors • Case Advocacy |
| | <p>Review the RRC Worksheet in the tax year 2021 Form 1040 Instructions and work with the IRS to determine if clarifications in computing the RRC are needed, and if so, recommend updating the form before the next filing season.</p> | |
| | <p>Conduct research to identify the most common math errors for the RRC and work with the IRS to educate taxpayers including the use of Frequently Asked Questions (FAQs) on IRS.gov and the tax year 2021 Form 1040 instructions.</p> | |
| | <p>Analyze RRC math errors and related programming to determine if there were any procedural defects for RRC processing and if so, propose corrections.</p> | |
| | <p>If appropriate, submit recommendations for IRM updates through the normal reviews and the Out of Clearance Process.</p> | |
| <p>Work with IRS on recovery efforts to ensure the Child Tax Credit (CTC) Update Portal and periodic payments are accurate and timely and propose recommendations as appropriate.</p> | <p>Participate on Servicewide teams to identify, monitor, and evaluate any issues arising with the CTC Update Portal, the Non-Filers Sign-Up tool, or periodic payments.</p> | <p>Systemic Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Attorney Advisors • Case Advocacy |
| | <p>Assist the IRS with development of IRM updates, correspondence products, self-help guidance, and other materials to reflect the legislative mandates and procedures.</p> | |
| | <p>Work with the IRS to develop targeted outreach to taxpayers and tax professionals to provide education about the options and benefits of the CTC Update Portal and the Non-Filers Sign-Up tool.</p> | |

| Objectives | Activities | Responsible Function |
|---|---|--|
| Continue to advocate to mitigate the unintended impact of the filing season postponements to taxpayers whose advance payments no longer correspond to the due dates for 2019 and 2020 tax returns for timely refunds within the three year statute. | Advocate for publicized administrative guidance, such as the issuance of a Treasury regulation, revenue ruling, revenue procedure, notice, or other administrative guidance to provide relief to taxpayers whose refund claims may be affected by the postponed tax year 2019 and 2020 filing due dates. | Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Attorney Advisors • CSO |
| | Analyze possible negative impact on refund claims of other postponements including weather-related natural disaster relief provided during the last three filing seasons. | |
| | If appropriate, advocate for additional publicized administrative guidance to provide relief to taxpayers whose refund claims may be affected by other disaster relief postponements. | |
| | If relief is not provided before the tax filing season 2023, advocate for IRS to inform the public of the refund payment risks associated with the tax return due dates postponed in 2020 and 2021 to prevent denial or reduction of refunds pursuant to the “look-back” rule and communicate the risk with stakeholders to ensure consistent messaging on this time-sensitive issue. | |

Goal 2: Protect Taxpayer Rights and Reduce Burden

| Objectives | Activities | Responsible Function |
|--|--|--|
| Partner with the Taxpayer Experience Office and others to propose an expanded range of improved options for accessing IRS services and information using digital communications. | Continue to advocate that the IRS maintain a robust omnichannel service environment while concurrently enhancing its digital offerings. | Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Attorney Advisors • Intake and Technical Support • Case Advocacy • Business Modernization |
| | Continue to advocate that the IRS accept electronic signatures on all documents that require a signature, once the IRS assesses, identifies, and eliminates any data security vulnerabilities, if applicable. | |
| | Continue to advocate for the permanent use of a secure messaging system with taxpayers and their representatives. | |
| | Continue to advocate for an expanded list of documents the IRS will accept and transmit by email using an established secure messaging system, once the IRS assesses, identifies, and eliminates any data security vulnerabilities and file size limitation issues, if applicable. | |
| | Continue to work with the IRS on implementation of the above recommendation and ensure taxpayer rights are protected by the technology changes. | |
| Work with the IRS to implement enhanced e-filing and digital signature options to improve the taxpayer experience. | Advocate for the prioritization of the e-filing of forms, schedules, and attachments identified by the IRS study. | Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Attorney Advisors |
| | Advocate for the expeditious implementation of new digital forms. | |
| | Work with the IRS to implement scanning technology to reduce transcription errors on individual income tax returns prepared electronically but filed on paper. | |

| Objectives | Activities | Responsible Function |
|--|--|--|
| <p>Strategize with the IRS to improve communications with taxpayers or improve processes for those selected for a correspondence audit in an effort to reduce default rates.</p> | <p>Continue to advocate for providing taxpayers responding to correspondence audit notices the name, telephone number, and unique identifying number of an IRS employee who can serve as their direct contact throughout the correspondence audit process, along with the employee’s secure email address or the Taxpayer Digital Communications (TDC) Secure Messaging access needed to send and receive documents and communicate electronically with the assigned examiner.</p> | <p>Systemic Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Attorney Advisors |
| | <p>Continue to advocate for use of email or similar technology such as TDC Secure Messaging capabilities for all correspondence audit programs.</p> | |
| | <p>Conduct research to identify the factors triggering the high rate of defaults in correspondence audits.</p> | |
| | <p>Review and analyze current IRS procedures to determine if they add to the high rate of defaults.</p> | |
| | <p>Examine the downstream consequences of the high rate of defaults on audit reconsideration, Tax Court petitions, and collections.</p> | |
| | <p>Work with the IRS to develop a strategy to identify potential non-responsive taxpayers early in the audit process and propose recommendations to decrease defaults based upon our research.</p> | |
| <p>Work with the IRS to identify and implement improvements in collection practices and communication, specifically for low-income taxpayers.</p> | <p>Continue to work with the IRS to permit low-income taxpayers experiencing an economic hardship to request a bypass of a refund offset on a pending OIC and pursue the termination of the refund recoupment requirement in the year of the OIC acceptance.</p> | <p>Systemic Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • LITC • Research |
| | <p>If appropriate, work with the IRS on updating its internal guidance and communications to taxpayers for any agreed changes to its collection procedures or policies.</p> | |
| | <p>Continue to work with the IRS to improve communication with low-income taxpayers to help them avoid unexpected economic hardship when they request waivers of installment agreement user fees and to identify sources of delays with user fee waiver requests.</p> | |
| | <p>Advocate for the IRS to use an algorithm developed by TAS to identify taxpayers at risk of economic hardship throughout the collection process and offer assistance to IRS on how to best use it.</p> | |

| Objectives | Activities | Responsible Function |
|---|---|--|
| Continue to work with the IRS to resolve the issues contributing to erroneous Collection Statute Expiration Dates (CSEDs) resulting from unreversed pending Installment Agreements (IAs) to prevent unlawful assessments. | Raise awareness of CSEDs in external outreach and in TAS training. | Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Attorney Advisors • Case Advocacy • SAED • Intake and Technical Support |
| | Collaborate with the IRS to include CSED training in Continuing Professional Education (CPE) courses for collection employees. | |
| | Recommend the IRS insert CSED information in publications, notices, and forms, specifically Form 9465, Installment Agreement Request. | |
| | Monitor the implementation of the Integrated Automation Technology CSED Calculator Tool. | |
| | Monitor proposed program changes through Unified Work Requests (UWRs) to prevent erroneous CSEDs. | |
| | Monitor cases with incorrect CSEDs to make sure the IRS has corrected them. | |
| | Monitor cases containing erroneous CSEDs with payments that are not barred by the refund statute to make certain the payments are returned to taxpayers. | |
| Provide recommendations to improve timely processing of Individual Taxpayer Identification Number (ITIN) applications and associated tax returns and promote communications and education for the resident alien community. | Advocate for sufficient staffing for processing of Forms W-7, <i>Application for IRS Individual Taxpayer Identification Number</i> . | Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Attorney Advisors • Case Advocacy |
| | Identify ITIN processing procedures that unduly delay or deny the assignments of ITINs and provide recommendations to improve the timeliness of the processing of ITINs. | |
| | Encourage adoption of new measures for Certified Acceptance Agents (CAAs) to facilitate documentation requirements and expedite ITIN processing, such as permitting CAAs to authenticate documentation presented in virtual conferences and continue to advocate for the IRS to develop and implement a procedure that allows all applicants to apply for an ITIN throughout the year and submit alternative proof of a filing requirement other than an annual tax return. | |
| | Work with the IRS to develop outreach messages to the undocumented immigrant community to assist with timely filing of tax returns and an understanding of the ITIN application procedures. | |
| Work with the IRS to end systemic assessment of International Information Return (IIR) penalties and replace that system with an improved program. | Recommend the IRS send taxpayers a proposed penalty notice to allow them to provide mitigating evidence such as reasonable cause; if timely filed, proof of timely filing; or application of the First Time Abatement (FTA) administrative relief. | Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Attorney Advisors |
| | Recommend the IRS provide taxpayers 60 days to respond to proposed penalty notices and give IRS employees time to review and consider reasonable cause relief, FTA relief, or the issue of timeliness. | |
| | Advocate for the IRS to reinstitute a penalty-free voluntary disclosure program, similar to the former FAQ 18 of the 2012 Offshore VDP, in which taxpayers will be encouraged to come forward, file delinquent information returns, and be compliant for future years. Specifically address those taxpayers who do not have other tax liabilities besides penalties associated with the missing IIRs, are not under examination, and have not been contacted for the delinquent IIRs. | |
| | Continue advocating for the IRS to stop systemic assessment of IIR penalties. | |

| Objectives | Activities | Responsible Function |
|--|--|---|
| <p>Work with the IRS to gain more functionality for taxpayer's online accounts, improve the authentication process and prioritizing a tax professional account for their individual clients.</p> | <p>Ascertain what common online account activities taxpayers in states or other nations can perform.</p> | <p>Research</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Attorney Advisors • Systemic Advocacy |
| | <p>Determine what authentication procedures taxpayers in states or other nations must use to access their accounts.</p> | |
| | <p>Quantify unauthorized accesses in the online accounts of the taxing authorities of states or other nations or the online accounts of various financial institutions.</p> | |
| | <p>Determine what online account features and capabilities U.S. taxpayers want to access.</p> | |
| | <p>Determine what authentication criteria U.S. taxpayers could meet.</p> | |
| | <p>Analyze if the authentication criteria that U.S. taxpayers can meet differs by demographics such as ethnicity, gender, or income.</p> | |
| <p>Determine why taxpayers often do not respond to various types of IRS notices and letters and how to improve the response rate.</p> | <p>Develop a list of notices and letters with high non-response rates.</p> | <p>Research</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Attorney Advisors • Systemic Advocacy |
| | <p>Review internal processes to identify ways to improve efficiency when processing taxpayer responses.</p> | |
| | <p>Identify ways to clarify communication so taxpayers understand what actions they should take.</p> | |
| | <p>Conduct focus groups and surveys with taxpayers who have not responded to specific types of IRS correspondence to determine and quantify the reasons for non-response.</p> | |
| <p>Analyze tax return data, administrative Earned Income Tax Credit (EITC) audit files, and census data to recommend a credit structure that is easier to administer while generating similar benefits to low-income families.</p> | <p>Identify possible options for a new earnings-based per-worker credit and per-child credit to replace the existing EITC credit.</p> | <p>Research</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Attorney Advisor |
| | <p>Compare the existing EITC to the credit amount afforded by possible new per-worker and per-child structures and the effect to taxpayers not currently eligible for EITC.</p> | |
| | <p>Analyze the outcome of prior EITC audits if the rules for the proposed per-worker and per-child credit were in place.</p> | |
| | <p>Explore IRS and Census Bureau data to quantify the number of children who would qualify their parents for a per-child tax credit under various definitions of a “qualifying child”.</p> | |
| | <p>Estimate the new improper payment rate for EITC based on the rules for the proposed per worker and per-child credit.</p> | |

Goal 3: Provide Timely Outreach and Education to Taxpayers and Practitioners

| Objectives | Activities | Responsible Function |
|--|---|---|
| <p>Expand our outreach efforts with a focus on reaching the underserved and giving taxpayers the tools to help resolve their issues sooner.</p> | <p>Expand the use of virtual outreach, including partnering with the Wage and Investment (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.</p> | <p>Case Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • CSO |
| | <p>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.</p> | |
| | <p>Partner with the IRS to include our IRS counterparts at Problem Solving Day (PSD) events to expand the issues that can be resolved the day of the event.</p> | |
| | <p>Complete the design phase of the Taxpayer Roadmap Online Tool and explore providing it in Spanish.</p> | |
| | <p>Expand the digital Taxpayer Roadmap Online Tool to include additional IRS processes and explore providing the tool in Spanish.</p> | |
| | <p>Identify opportunities through outreach and case advocacy to advocate for individuals and small businesses who were heavily impacted by the COVID-19 pandemic and who face challenges regarding the taxability of unemployment compensation and proper reporting for PPP loan credits.</p> | |
| <p>Support the Taxpayer Advocacy Panel's (TAP) effort in identifying tax issues in providing taxpayer perspective and recommendations to the IRS programs, products, and services.</p> | <p>Communicate TAP member availability for providing grassroots taxpayer insights within TAS and to IRS.</p> | <p>CSO</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Case Advocacy |
| | <p>Promote relationships between TAP members and their Local Taxpayer Advocates (LTAs), including encouraging joint outreach efforts.</p> | |
| | <p>Provide support to TAP with assistance with TAP newsletters, new releases, publications and TAP annual report.</p> | |
| <p>Support Low Income Taxpayer Clinics' (LITC) efforts to assist taxpayers with tax disputes and expand the program's availability.</p> | <p>Partner with the IRS to develop additional strategies to reach underserved taxpayer populations, including work with Tax Exempt/Government Entities' (TE/GE) office of Indian Tribal Governments to develop an outreach strategy to serve Native Americans.</p> | <p>LITC</p> |
| | <p>Analyze current LITC coverage data, conduct outreach to stakeholders such as LTA and congressional office staff, and identify new strategies to expand services, especially in the Great Plains, Western, and Northwestern regions, and to underserved populations including the Native American/American Indian and Alaska Natives.</p> | |

Goal 4: Enhance TAS Processes and Technology to Improve Taxpayer Service

| Objectives | Activities | Responsible Function |
|---|---|--|
| <p>Partner with the IRS on prioritization of digital notice delivery based on taxpayer needs.</p> | <p>Work with the IRS on its timeline for when all notices issued by the IRS will be viewable within Online Accounts and Tax Pro Online Accounts.</p> | <p>Systemic Advocacy</p> |
| | <p>Work with the IRS to identify additional functionalities for Online Accounts.</p> | |
| | <p>Review and comment on non-IRS online service offerings available to practitioners and work with the IRS in its development of the Tax Pro Online Account to provide the tools needed to effectively assist taxpayers.</p> | |
| | <p>In collaboration with the IRS, find ways to integrate the various online services into a seamless platform (from the taxpayer/practitioner point of view).</p> | |
| <p>Collaborate with the IRS to ensure continued improvement of the IRS’s telephone and in-person service.</p> | <p>Review the outcomes of the Security Summit Initiative, a partnership between the IRS, state revenue departments, private sector tax industry leaders, and other government agencies, and work with the IRS to consider potential strategies to manage high demand communications.</p> | <p>Systemic Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Business Modernization |
| | <p>Work with the IRS to determine the full scope of customer service representative work and expand avenues to collect real-time feedback from taxpayers to assist the IRS and strategize how best to meet the needs of taxpayers.</p> | |
| | <p>Work with the IRS in its efforts to expand text chat, callback technology, virtual face-to-face technology, and other technology advancements to allow for scheduled video chats and a more personalized customer service experience, using computers, tablets, or mobile phones.</p> | |
| | <p>Continue to advocate for adequate, sustained multiyear funding for IRS customer service to better meet taxpayers’ needs.</p> | |
| | <p>Continue to advocate that the IRS provide timely and useful information for at least 85 percent of those taxpayers needing phone assistance.</p> | |
| | <p>Collaborate with Appeals to encourage them to expand their geographic footprint.</p> | |
| | <p>Advocate for improving in-person and telephone service options to better develop an omnichannel taxpayer service environment by reviewing how taxpayers navigate getting assistance from the IRS and identify parts of the journey that lead to a negative experience or lead the taxpayers to abandon their attempts to get help.</p> | |
| | <p>Advocate that Appeals provide the taxpayer the option of postponing conferences until in-person meetings can be conducted safely.</p> | |
| | <p>Collaborate with the IRS as it develops and finalizes the Taxpayer First Act (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.</p> | |
| | <p>Collaborate with the Taxpayer Experience and IRS Next offices to assist in developing their customer service, training, IT, and reorganization efforts to ensure taxpayer needs and protection of taxpayer rights are the primary drivers of change.</p> | |

| Objectives | Activities | Responsible Function |
|--|---|--|
| Expand TAS' use of digital tools to interact with taxpayers, practitioners, and congressional offices. | Implement the documentation upload tool to allow for digital upload of documents in certain situations. | Business Modernization |
| | Evaluate if further expansion and enhancements of the documentation upload tool beyond the initial rollout are possible and beneficial. | |
| | Identify options for TAS to easily communicate electronically with congressional offices. | |
| | Collaborate within ECM office to modernize system capabilities using "ride-along" processes to benefit from primary ECM configurations and consideration hinges on ECM knowledge of TAS objectives. | |
| | Work with the IRS to expand the Taxpayer Digital Communication channels to facilitate more effective and timely communications between taxpayers and the IRS. | |
| | Pursue development of a "Where's My Case" status tracker for TAS cases to allow taxpayers to receive updated information on their case status online – without having to call TAS. | |
| Identify case process efficiencies, including requesting expansion of our delegated authorities and partnering with Enterprise Case Management (ECM) to modernize processes. | Partner with the W&I Lean Six Sigma organization to identify and map our case process steps to improve process efficiencies and effectiveness. | Case Advocacy Intake and Technical Support |
| | Identify which efficiencies identified as part of the Lean Six Sigma evaluation should be implemented and develop implementation plans. | |
| | Use our inventory of cases to identify trends and problems in the systemic and manual resolution of Pre-Refund Wage Verification Hold (PRWVH) cases and determine the length of any delays in the process. | |
| | Advocate for taxpayers impacted by the IRS Fraud Detection Process by monitoring our PRWVH inventory to identify any negative impact caused by the COVID-19 pandemic. | |
| | Identify and address the impact of the pandemic on our work processes, including case receipts from the IRS including exploring new ways to address our Account Management System (AMS) inventory ensuring taxpayer cases are loaded on to TAMIS quickly. | |
| | Improve the OAR process by centralizing Operations Assistance Request (OAR) submissions within the Business Operating Divisions (BODs) to reduce the number of misrouted OARs, reduce burden on TAS and the IRS, and improve service to taxpayers. | |
| | Track the progress of an Integrated Action Tool programming change that will properly calculate the CSED and correct erroneous accounts. | |
| | Recommend a risk management strategy and plan for TAS executive approval to manage risk – including identifying, reviewing, and assigning risks in TAS and taxpayers throughout 2021 and support strategies to mitigate and lessen impact. | |
| | Identify additional delegated authorities for regular use by TAS to improve taxpayer service without compromising TAS's independence. | |
| | 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). | |
| | Continue to develop the TAS intake strategy, enhancing the delegated authorities for intake advocates to serve the most vulnerable taxpayers and to speak directly with these taxpayers at the earliest opportunity. | |

| Objectives | Activities | Responsible Function |
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| Update existing Service Level Agreements (SLAs). | Collaborate with BODs and functions to replicate the existing SLAs into unique sections within the IRM. | Intake and Technical Support |
| | 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. | |
| | Begin ongoing discussions with BODs and functions to update the SLAs to reflect current work processes. | |
| | Create a new IRM section describing how to negotiate an SLA at a high level, addressing the process TAS and the BODs and functions will use to resolve disagreements during the negotiation process without stalling updates in the clearance process, and identifying the underlying approval process including collaboration with IRS. | |
| | Collaborate with BODs and functions to replicate the existing SLAs into unique sections within the IRM. | |
| Continue our work with the IRS on the implementation of the unemployment compensation recovery process and ensure the recovery is complete in FY 2022. | Continue to monitor the systemic recovery process for programming or procedural defects on any return identified or processed after October 1, 2021. | Systemic Advocacy Contributing: • Attorney Advisors |
| | Advocate for continued education for taxpayers who have filed or need to file an amended return for additional credits, deductions, or income not reported on the original return and continue to review and monitor procedures and processing of those amended returns. | |
| | Monitor the downstream effects on other IRS programs related to the unemployment compensation exclusion, such as the Automated Underreporter Program and Exam. | |
| Work with the IRS to improve awareness and develop a targeted approach for taxpayers for whom Offers in Compromise (OICs) may be a viable option. | Review prior test programs the IRS has used in attempts to increase OIC receipts. | Systemic Advocacy Contributing: • Attorney Advisors • Research |
| | Conduct research to identify taxpayer segments who are prime candidates for OICs. | |
| | Work with the IRS to develop targeted outreach to identified taxpayers. | |
| | Establish a method to monitor and measure any targeted outreach endeavors. | |

| Objectives | Activities | Responsible Function |
|--|--|--------------------------|
| <p>Work with the IRS to identify delays and propose recommendations to improve the timely payment of tentative allowances.</p> | <p>Work with the IRS to identify issues causing delays, expedite relief to taxpayers, propose recommendations, and collaborate on improved timely payments, including monitoring inventory levels for Form 1045, <i>Application for Tentative Refund</i>, for individuals and Form 1139, <i>Corporation Application for Tentative Refund</i>, for businesses; monitoring Carryback/Carryforward Claims (Net Operating Losses (NOLs) and Forms 1045 and 1139) cases over 45 days old; and evaluating the effect of other issues on the timely processing of claims, e.g., mail delays, staffing challenges, interest computations, etc.</p> | <p>Systemic Advocacy</p> |
| | <p>Advocate for a dedicated fax line or other means of delivery to expedite the processing of paper forms.</p> | |
| | <p>Recommend the IRS assign a specific employee unit dedicated to processing Forms 1139 and 1045, similar to its pre-Tax Cuts and Jobs Act (TCJA) processing.</p> | |
| | <p>Work with the IRS to develop a communication strategy to ensure the IRS is transparent and keeps taxpayers informed about the status of their application for refund and the anticipated delays.</p> | |
| <p>Research the effectiveness of the new Voluntary Disclosure Practice (VDP) and recommend improvements where appropriate.</p> | <p>Propose program changes, if appropriate, based upon TAS findings and data-driven analysis, including impact to years affected by the VDP, applicable penalties, and possible changes to the preclearance process.</p> | <p>Systemic Advocacy</p> |

Goal 5: Sustain and Support a Fully-Engaged and Diverse Workforce

| Objectives | Activities | Responsible Function |
|---|---|---|
| <p>Continue our dialogue on hiring, recruitment, and retention and review IRS Human Capital Office (HCO) strategies for measurable improvement, and if appropriate, make recommendations for improvement.</p> | <p>Continue to advocate for adequately sustained, multiyear funding to allow for increased IRS hiring capacity and to overcome employee attrition.</p> | <p>Finance</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Attorney Advisors |
| | <p>Determine if “direct-hire” is needed, and if so, continue to advocate for additional “direct hire” authority.</p> | |
| | <p>Review changes HCO has implemented to determine if it achieved measurable results to the improvement of the hiring process. This could include making recommendations for further change and improvement.</p> | |
| | <p>Collaborate with HCO, assist and comment on its plans for recruitment and hiring, and make recommendations that will meet the upcoming IRS hiring challenges while also increasing its level of customer service for taxpayers and stakeholders.</p> | |
| | <p>Continue to advocate for the delegated authority for TAS embedded HR personnel to process TAS internal and external hiring actions.</p> | |
| | <p>Partner with IRS to improve and expedite the hiring and onboarding process.</p> | |
| <p>Collaborate in developing the IRS’s training strategy.</p> | <p>Continue to participate in IRS teams that develop and implement the IRS’s training strategy for its workforce of the future.</p> | <p>Systemic Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • SAED • Attorney Advisors |
| | <p>Identify obstacles the IRS faces in meeting its training goals and identify practices the IRS can adopt to overcome or minimize obstacles to effective training.</p> | |
| | <p>Work with the IRS to provide recommendations for improved training, levels of training, subject matter training courses, and timing of training, and work with the IRS to determine the effectiveness of its training strategy over the next five years.</p> | |
| <p>Implement a long-term recruitment strategy, including using new platforms to recruit qualified candidates to address ongoing staffing needs.</p> | <p>Hire a TAS recruitment analyst to implement a targeted recruitment plan that supports TAS’s hiring needs.</p> | <p>Finance-HR</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Intake and Technical Support |
| | <p>Use additional recruiting platforms to post job announcements, including state government websites, to recruit LTAs and Handshake.com to recruit recent graduates.</p> | |
| | <p>Expand the use of alternative hiring authorities such as the Veterans Recruitment Appointment and Schedule A (employees with disabilities).</p> | |
| | <p>Explore the use of internship opportunities by posting internship announcements on USAJOBS and using the Veterans Affairs Non-Paid Work Experience program.</p> | |
| | <p>Develop a hiring plan per needs and consideration of any significant increase in inventory or employee turnover.</p> | |
| | <p>Develop a recruitment strategy to assist in our efforts to recruit individuals from outside of TAS and the IRS.</p> | |
| | <p>Backfill the most critical positions lost through attrition and hire a full complement of staff in expanding TAS offices.</p> | |
| | <p>Fully implement the CCI hiring team to allow expedited hiring and training of Intake Advocates.</p> | |

| Objectives | Activities | Responsible Function |
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| <p>Implement our revamped training program to develop our new employees while ensuring our existing employees' technical and soft skills are consistently strengthened with a focus on allowing our employees to grow professionally while providing taxpayers expert service.</p> | <p>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.</p> | <p>SAED</p> <p>Contributing:</p> <ul style="list-style-type: none"> • DNTA Office • Case Advocacy |
| | <p>Deploy a self-study course for all lead case advocates.</p> | |
| | <p>Design new manager training curriculum.</p> | |
| | <p>Support IRS TFA training initiatives, including the developing IRS University model.</p> | |
| | <p>Continue to expand on the implementation of virtual training methods to maximize student interaction while minimizing costs.</p> | |
| | <p>Provide external training and CPE credits offered through professional societies.</p> | |
| | <p>Develop a consistent and streamlined onboarding process for new hires to welcome them to TAS and better equip them for their new position.</p> | |
| | <p>Provide training for managers on leading in a virtual environment and how to engage with employees virtually.</p> | |
| | <p>Continue to support and expand leadership development programs to provide employees tools and opportunities to grow in their careers.</p> | |
| <p>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.</p> | | |
| <p>Promote the use of the recently launched TAS Detail Opportunities to create transparency when advertising non-bargaining unit detail opportunities within TAS.</p> | | |
| <p>Support Leadership Succession Review (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.</p> | | |
| <p>Define leadership competencies and behaviors with specifics of what that means to TAS leaders and managers at the frontline and senior manager leadership levels particularly at the Taxpayer Advocate Group Manager (TAGM) and LTA positions with a goal to increase the number of applicants for leadership readiness programs.</p> | | |
| <p>Develop and deliver a development curriculum encouraging all TAS employees to have both an LSR and create a Career Learning Plan, to take a training class, and to pursue their professional development and career advancement.</p> | | |
| <p>Conduct a detailed analysis of the TAS succession plan to identify potential risks and identify steps to mitigate those risks.</p> | | |