

TELEPHONE AND IN-PERSON SERVICE: Taxpayers Face Significant Challenges Reaching IRS Representatives Due to Longstanding Deficiencies and Pandemic Complications

WHY THIS IS A SERIOUS PROBLEM FOR TAXPAYERS

Taxpayers require basic support and guidance from the IRS to fulfill their filing obligations and pay amounts legally due. Phone service is an essential component of support and guidance, providing assistance to tens of millions of taxpayers every year. In most years, taxpayers have difficulty reaching IRS customer service representatives (CSRs) to obtain tax assistance and account information, but this past year was worse than usual, as call volume nearly tripled and only 11 percent of calls reached a CSR. Taxpayers and practitioners must have reliable access to telephone assistance to obtain quick, easy, and accurate answers to their inquiries. In addition, the pandemic curtailed in-person access to IRS Taxpayer Assistance Centers (TACs), making it even harder to get assistance. Without support, taxpayers are disadvantaged and frustrated, and tax compliance is jeopardized.

EXPLANATION OF THE PROBLEM

The COVID-19 pandemic caused call volume to skyrocket, reaching historic levels of calls, making it even harder for taxpayers to receive assistance. During fiscal year (FY) 2021, the IRS received a record 282 million calls. Of those calls, 32 million, or 11 percent, were answered by CSRs.¹ Taxpayers faced additional difficulties as the pandemic further curtailed in-person access to TACs, which has been dwindling for years.² Although in-person operations have resumed, the IRS still faces the challenge of operating TACs in a safe, efficient, and flexible manner.³

In 2021, many factors contributed to the IRS receiving a record number of telephone calls and answering the lowest percentage of calls in its history. Taxpayers were looking for answers as the IRS took much longer to process returns this year, delaying refunds for millions of taxpayers, causing financial hardships for some, and resulting in tens of millions of individuals being unsuccessful in speaking with a CSR.⁴ The Level of Service (LOS) for the Accounts Management (AM) phone lines fell as low as four percent in March when Congress enacted sweeping legislation favorably impacting taxpayers' 2020 taxes.⁵ Calls were not answered, leaving taxpayers wondering how the new legislation impacted their tax returns. In 2021, taxpayers experienced significant challenges while LOS fell to an all-time low.

ANALYSIS

Effective Customer Support Requires Quality Phone Service

IRS Phone Service Was Inadequate Prior to the Pandemic and Spiraled From There

Although the IRS energetically encourages taxpayers to seek assistance online, CSRs are an important and necessary part of its service delivery model. CSRs are the frontline employees who answer calls on the main IRS phone lines. They provide general tax information, furnish updates on the status of taxpayer returns/refunds/accounts, and adjust taxpayer accounts, when appropriate. Often CSRs are the IRS's first, and sometimes only, contact with a taxpayer. As such, CSRs are trained to communicate with taxpayers and to be knowledgeable about tax law and IRS operational procedures.

CSRs must be able to help taxpayers, practitioners, and other third parties in a manner that warrants the highest degree of public confidence. Their specific duties vary depending upon the phone line(s) to which they are assigned. For example, CSRs working the “1040” line may answer basic questions regarding filing requirements and deadlines, while those assigned to the consolidated Automated Collection System (ACS) lines generally help taxpayers understand and respond to balance due notices.⁶ CSRs are an indispensable resource when taxpayers simply cannot find the answers they seek or when taxpayers lack access to or comfort with technology.

However, in addition to the phone service they provide, CSRs also fulfill other responsibilities as time allows. These include responding to correspondence, processing amended returns, and working paper cases.⁷ As taxpayer call volume increases, CSRs have less availability for these other tasks. In turn, this diminishes the IRS’s ability to be responsive to taxpayer needs in those areas, which causes processing delays. Millions of taxpayers are still waiting for the IRS to process their amended returns, and many will not be processed during 2021 due to the high volume of calls and unavailability of CSRs. This creates a vicious cycle: CSRs are so busy answering the phones that they are unable to deal with the incoming paper inventory, and the result causes even more phone calls as the paperwork stacks up.

Level of Service on IRS Phone Lines

The IRS monitors the effectiveness of its phone lines by using LOS.⁸ At various points, the National Taxpayer Advocate and the Treasury Inspector General for Tax Administration (TIGTA), among others, have pointed out the shortcomings of LOS when it comes to evaluating the quality of IRS phone lines.⁹ Despite the shortcomings of the LOS measure, this Most Serious Problem will utilize it, as LOS is currently the measure employed by the IRS. As a threshold matter, the IRS must reach adequate phone service as evaluated by LOS before it will be able to achieve the type of robust service urged by the National Taxpayer Advocate, which entails responsive and informative phone assistance. As the frontline of the IRS, CSRs are key to establishing trust and accuracy in tax administration.

Figure 2.3.1 shows IRS phone data for FYs 2018-2021.

FIGURE 2.3.1, Call Attempts (in Millions), Calls Answered (in Millions), and LOS for IRS Phones, FYs 2018-2021¹⁰

Line and Measure	FY 2018	FY 2019	FY 2020	FY 2021
Enterprise Total Call Attempts	98.5	99.4	100.5	281.7
Enterprise Total Assistor Calls Answered	34.7	28.6	24.2	32
Enterprise Total Assistor Calls Answered by Percentage	35%	29%	24%	11%
Enterprise Total LOS	69%	56%	51%	21%
AM Call Attempts	77.7	76.8	82.6	239
AM Assistor Calls Answered	25.3	21.3	17.9	21.7
AM Assistor Calls Answered by Percentage	33%	28%	22%	9%
AM LOS	76%	65%	53%	19%
Consolidated ACS Call Attempts	12.1	15	12	16.1
Consolidated ACS Assistor Calls Answered	5.9	4.7	4.2	5.7
Consolidated ACS Assistor Calls Answered by Percentage	49%	31%	35%	35%
Consolidated ACS LOS	53%	34%	40%	38%

Most Serious Problem #3: Telephone and In-Person Service

Line and Measure	FY 2018	FY 2019	FY 2020	FY 2021
Practitioner Priority Service (PPS) Call Attempts	3.1	3.5	4.8	9.3
PPS Assistor Calls Answered	2.2	2.1	1.9	2.2
PPS Assistor Calls Answered by Percentage	72%	61%	39%	24%
PPS LOS	85%	78%	56%	28%

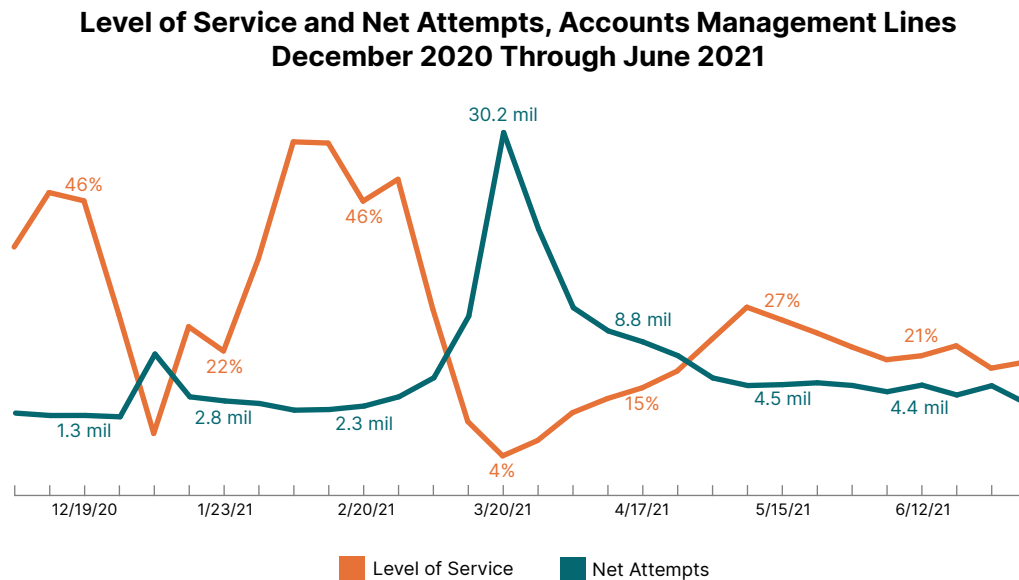
As Figure 2.3.1 demonstrates, even when measured by the LOS standard, taxpayers were not adequately served well over 40 percent of the time in FY 2019, the last year unaffected by the pandemic. The historical inadequacy of phone service is attributable to at least two principal causes. First, there are simply not enough CSRs to assist taxpayers in a timely and thorough fashion.¹¹ Second, CSRs lack a centralized Enterprise Case Management (ECM) system that would give them access to the taxpayer information they need to efficiently answer questions and resolve problems. Currently, the IRS stores taxpayer data across a range of databases and systems. This poses problems for taxpayers because not all IRS employees have access to the same systems and because these systems do not always communicate with each other. A modern ECM system would replace this fractured landscape with a unified cloud-based case management system to better assist taxpayers.¹² Additional personnel and better tools would make it easier for CSRs to assist taxpayers with just one phone call, thus improving first contact resolution, which in turn increases customer satisfaction.¹³

In March 2020, the pandemic hit and created a perfect storm of taxpayer service challenges. The IRS was forced to close many of its offices, including offices traditionally housing CSRs. Because the IRS had been functioning under subsistence-level budgets for years, however, it had not outfitted many of its employees with laptop computers or otherwise established the infrastructure that would enable CSRs to telework and continue providing telephone assistance. Instead, the IRS telephone lines either were vastly understaffed or in some cases shut down completely.

The IRS began to bring telephone service back online by issuing CSRs laptops and by successfully navigating various telework-related issues.¹⁴ At roughly the same time, COVID-19 relief legislation and a range of taxpayer questions unique to the pandemic caused calls to the assistor lines to skyrocket. Calls exploded by over 300 percent from the 2019 to the 2021 filing season, with call volume rising from approximately 41 million during the 2019 filing season to 167 million in the 2021 filing season.¹⁵ Despite the laudable efforts of the IRS in general and CSRs in particular, the overall LOS for the full FY 2021 plummeted to 21 percent (and the percentage of calls answered by CSRs dropped to 11 percent).¹⁶

Figure 2.3.2 shows the relationship between call volume and LOS, where spikes in call volume correspond to drops in LOS. These spikes generally coincide with certain relief legislation passed by Congress. Specifically, Congress enacted the American Rescue Plan Act (ARPA) in March 2021, issuing a third round of stimulus payments and extending a tax-free waiver on the first \$10,200 of unemployment earnings.¹⁷ TAS has previously written about the negative impact of late-year tax law changes on taxpayers, and 2021 demonstrated that changes in the middle of the filing season can have an even stronger impact.¹⁸

FIGURE 2.3.2¹⁹



The real-world impact to taxpayers and practitioners of this precipitous drop in LOS has been devastating and ongoing. A few examples of hardships encountered by taxpayers include:²⁰

- A taxpayer contacted by the IRS regarding her deceased mother’s return was told to call in but has been trying unsuccessfully for over a year to get through to the IRS.²¹
- A representative seeking to obtain the Advanced Employer Retention Credit on behalf of a taxpayer in extreme financial hardship received a letter asking that additional information be provided over the phone to a specific IRS agent. However, that phone line only plays a recorded message, and there is no way to speak to the agent.²²
- Intent to levy notices instruct taxpayers to call in to find out how much they owe, but when they do, no one answers.²³

Successfully getting through to the IRS by phone has become so difficult that it has driven some taxpayers and practitioners to hire companies that use automated technology to continually dial IRS phone lines until they finally get through on behalf of their customers.²⁴ A troubling aspect of this new cottage industry is that it has the effect of further straining IRS phone lines and making it even more difficult for the average taxpayer to reach the IRS. It also provides those who can pay for their service an unfair advantage. Being able to call the IRS is a free public service that should be available on an equal basis. Paying to receive preferential access to the IRS should not be permitted.²⁵

The pandemic created unforeseen challenges and negative consequences for taxpayers, practitioners, and IRS employees with no end in sight. Even if return to a pre-pandemic customer service model were possible, the IRS would simply revert to a system already in dire need of improvement. Taxpayers deserve better, and although the IRS aspires to provide better, until additional information technology (IT) resources are applied and an adequate number of CSRs are hired and trained, this will not change. The National Taxpayer Advocate anticipates that taxpayers will experience similarly low LOS in the upcoming filing season and is concerned about the impact to taxpayers and practitioners. More responsive phone service would

allow taxpayers to comply with their tax obligations and effectively resolve tax issues while enabling the IRS to collect tax revenue more efficiently. As discussed *infra*, the IRS is making plans to bring about this improvement, but these upgrades will largely rely on the financial support of Congress and the ability to hire and train new employees. Unfortunately, these essential CSR positions are not generating sufficient numbers of applications even to start new employees before the 2022 filing season, much less having those new hires trained and ready to answer calls.²⁶

The IRS Can Learn Much From the Strategies of Industry and Other Government Agencies

While the IRS struggled to adjust to the reality of the pandemic, other organizations were able to support employee telework, such that the organizations encountered relatively minor service disruptions. The IRS has made significant strides in facilitating workplace flexibility for its employees, but it can still benefit from the practices and experiences of other organizations. A forward-looking customer service model includes elements that have either been accelerated or created on account of the pandemic. These elements include telephone callback capability, increased emphasis on text chat assistance, enhanced videoconferencing technology, flexible telework policies, and proactive means of gathering feedback from customers and stakeholders.²⁷ Many of these innovations have been incorporated into the IRS's congressionally mandated plan for modernizing taxpayer service.²⁸

A forward-looking customer service model includes... telephone callback capability, increased emphasis on text chat assistance, enhanced videoconferencing technology, flexible telework policies, and proactive means of gathering feedback from customers and stakeholders.

Although the IRS is sometimes subject to different requirements and limitations than other organizations, the implementation of its plan can still benefit from a comparative analysis.²⁹ For example, when the pandemic hit, the Veterans Health Administration (VA) quickly increased telehealth services, and by late August 2020, telehealth visits had increased by over 1,000 percent.³⁰ This expansion of telehealth services was given further reach because the VA had previously pushed for a law, codified in 2018, to enable VA clinicians to provide service across state lines, a flexibility that proved crucial during the pandemic.³¹ The VA was also able to gather feedback on veterans' needs rapidly at the onset of the pandemic due to its existing customer feedback system, which pulled information from sources such as surveys and social media posts.³²

Government agencies that performed well when confronted with the pandemic had either already engaged in forward-looking planning or had situated themselves to be nimble in the face of unexpected challenges. For instance, U.S. Citizenship and Immigration Services had made its CSRs remote-ready years before the pandemic, and therefore, it was prepared when the government issued stay-at-home orders. Likewise, the Centers for Medicare and Medicaid quickly reprioritized resources to transition approximately 2,000 CSRs to full-time telework within only a few weeks.³³ Of course, a prerequisite for this agility is sufficient funding to anticipate and respond to the exigencies of the moment.

One cost-effective approach that has been widely adopted is the use of chatbots to disseminate basic information. Entities ranging from county governments to state unemployment agencies to national ministries of health are deploying artificial intelligence (AI) to answer the most frequently arising questions without the need to tie up scarce personnel.³⁴ Some of the questions AI is addressing include how to file for unemployment benefits and how to get tested for COVID-19.³⁵

Private industry has also been forced to react to shifting limitations and expectations during the pandemic. Wait times to reach call centers increased on account of limited workforce availability resulting from personnel health issues and social distancing requirements.³⁶ At the same time, customer call volume spiked due to a variety of factors.³⁷ Among other things, customers needed to expand their internet capacity, address financial challenges, and resolve travel complexities. To help deal with the increased demand for communications, companies made increased use of their existing strategies, such as wait-time estimates and callback options, while also expanding digital communications. One survey found that the pandemic accelerated companies' digital strategies by approximately six years, a move that customers appear to appreciate, as a different survey found that nearly 70 percent of customers switched to more widely available text chat over other methods of assistance during the pandemic.³⁸

The pandemic forced other considerations beyond the challenge of fielding high call volumes with reduced staff. Companies with a strong brick-and-mortar presence, such as Apple and the Northwest Community Credit Union, determined that with in-person service restricted and underperforming locations closing, the best approach was to move some employees from providing in-person support to a virtual role.³⁹ By changing employees' duties instead of laying them off, these companies ensured that virtual support has become more robust to make up for limited in-person service.

Many of these solutions, which were developed in response to a short-term crisis, will become part of the long-term service delivery model for industry and government. Of necessity, the pandemic has functioned as an innovation laboratory, the best practices from which can serve to guide the IRS as it moves forward.

The IRS Is Attempting to Make Progress in Accordance With the Taxpayer First Act

To its credit, the IRS is attempting to forge ahead with a variety of upgrades and innovations in areas impacting its traditional telephone service to provide better customer support for taxpayers. This expansion represents a combination of the IRS's own initiatives and goals arising out of the Taxpayer First Act (TFA), passed by Congress in July 2019.⁴⁰

Among other things, TFA required the Department of the Treasury, acting through the IRS, to develop comprehensive multiyear plans for improving taxpayer services and modernizing its IT systems.⁴¹ The IRS's Taxpayer First Act Report to Congress (TFA Report), which was presented to Congress in January 2021, sets forth the IRS's aspirations for creating an omnichannel strategy that seamlessly supports taxpayers as they attempt to solve problems and comply with their federal tax obligations.⁴² This omnichannel approach, if successfully implemented, would mirror many of the best practices adopted in private industry and, to a lesser degree, by some government agencies.

Figure 2.3.3 shows the technologies the report identified as the foundation of this seamless experience.

FIGURE 2.3.3⁴³

Technologies Serving as the Foundation for a Seamless Taxpayer Experience



AUTOMATED CALLBACK

Rather than waiting on hold, this will allow taxpayers to provide their telephone numbers and opt for an IRS employee to call them back.



WAIT TIME TRANSPARENCY

Providing taxpayers with estimated wait times will enable them to decide whether to remain on hold, opt for a call back, or seek information on IRS.gov.



CONCIERGE NAVIGATION SUPPORT

This capability will allow IRS employees to assist taxpayers directly or route calls to a subject matter expert and will streamline the handling of taxpayer questions that arise either via web chat or via phone.



360-DEGREE VIEW OF TAXPAYER ACCOUNTS

An improved Enterprise Case Management system will give IRS employees a global view of each taxpayer account, including real-time taxpayer records, interaction history, and appointment schedules.



ARTIFICIAL INTELLIGENCE-POWERED INFORMATIONAL WEB CHAT

An AI-powered chatbot will be able to answer taxpayer questions or direct taxpayers to relevant information on IRS.gov or their online accounts, and if necessary, will connect taxpayers to IRS employees for web chat or phone calls. Because of the nature of AI technology, the chatbot will improve over time as the knowledge base expands and more taxpayer experience feedback becomes available.



ARTIFICIAL INTELLIGENCE-POWERED DIGITAL APPOINTMENTS

If the chatbot is unable to resolve a taxpayer's issue, taxpayers will have the ability to schedule phone, video, or in-person appointments with IRS employees, including those in examination or collection.



ARTIFICIAL INTELLIGENCE-POWERED EMPLOYEE ASSISTANT

An IRS-facing system will support IRS employees when answering taxpayers' questions with an AI-powered knowledge base that will make suggestions based on a taxpayer's experience, questions, or pages visited on IRS.gov.

These tools would significantly increase the quality of taxpayer service while enhancing IRS efficiency and optimizing resource allocation, but taxpayers are still waiting to see the benefits. These additions are projected to be rolled out over the short-term (FYs 2021-2022), medium-term (FYs 2023-2025), and long-term (FYs 2026-2030). The extended timetable for implementing many of these upgrades is concerning, but the scope of the necessary improvements is sufficiently broad that the appropriate metric should be incremental progress rather than overnight success. Likewise, the timing of such improvements, as well as their very existence, will largely be dependent on the degree of funding provided by Congress to support the service enhancements identified in the congressionally mandated TFA Report. If funding is approved, the National Taxpayer Advocate recommends that these changes be prioritized and quickly implemented.

To Significantly Improve Customer Service, the IRS Needs Sufficient Funding From Congress

Until this year, Congress has allocated only status quo funding for taxpayer services. Funding held steady at \$2.54 billion for FYs 2019 and 2020 and then slightly rose to \$2.55 billion for FY 2021.⁴⁴ Taking inflation into account, this represents a funding decrease between FYs 2019-2021. The net result has been a drop in taxpayer service employees, measured in terms of full-time equivalents from 28,531 in FY 2019 to 25,678 in FY 2021.⁴⁵

For FY 2022, the IRS requested a 13.65 percent increase in the taxpayer services budget, which would lead to an allocation of \$2.94 billion.⁴⁶ At this writing, Congress has not yet enacted a full-year FY 2022 budget. While a 13.65 percent increase would be an improvement over prior years, the IRS will need considerable additional funding to hire the appropriate number of taxpayer services personnel. CSRs constitute a subgroup of taxpayer service employees, and the overall budget for taxpayer services has a direct impact on the amount that the IRS can allocate to CSRs. For example, there were 12,383 CSRs in FY 2019; 12,073 CSRs in FY 2020; and 16,036 CSRs in FY 2021.⁴⁷ The IRS has adopted aggressive CSR hiring goals, which would bring CSR numbers up by 40 percent for calendar year (CY) 2021 compared to CY 2020.⁴⁸ Unfortunately, as of this writing, the IRS has not received the number of applicants it needs for the upcoming filing season. If the IRS is able to subsequently hire the necessary CSRs, they will lack the required 12 weeks of training needed to be able to answer taxpayer calls during the peak filing season period. Taxpayer service, and more importantly taxpayers' ability to obtain needed assistance, will be directly impacted.

To answer more taxpayer telephone calls, the IRS must be able to increase the number of CSRs. This is just one piece of a larger customer service puzzle. To serve taxpayers well, the IRS must also develop more robust online accounts,⁴⁹ create a system for digital communication with the IRS,⁵⁰ eliminate e-filing barriers to reduce the necessity of paper returns,⁵¹ and timely update its website to provide information about challenges facing taxpayers and anticipated timeframes for solutions.⁵²

TAS believes the IRS should be staffed to answer at least 85 percent of taxpayer calls.⁵³ Even if IRS taxpayer services received the requested 13.65 percent funding increase and expanded CSR staffing proportionally, this would only represent a welcome addition; it would not, however, allow for the onboarding of sufficient numbers of CSRs to provide an 85 percent LOS.⁵⁴ Sadly, this seems unattainable based upon the current hiring percentages.

Together with improvements to other modes of communication, an adequate number of CSRs is an indispensable element of an upgraded telephone service delivery model. In addition, technology enhancements, such as callback functionality and concierge support, can streamline the use of resources and generally improve the overall taxpayer experience. More CSRs and better technology will allow for the improvements that the IRS is attempting to make and that taxpayers have a right to expect. Congress must do its part, however, and increase funding for taxpayer services so that the IRS can allocate the resources needed to reach the National Taxpayer Advocate's goal of 85 percent LOS.⁵⁵

Taxpayer Assistance Centers Should Address Gaps in Taxpayer Needs That Cannot Be Met by Phone

If taxpayers reach a CSR on the phone, they are often able to obtain answers to their questions and resolve issues without ever leaving their homes. However, some tasks, such as verifying identity or making a deposit to pay an outstanding balance, require taxpayers to make an appointment to visit a TAC.⁵⁶ These offices, located in communities throughout the country, also provide a variety of services, such as answering account inquiries, furnishing tax law assistance, and providing access to computer kiosks.⁵⁷ As with phone assistors, when TAC employees are not busy helping taxpayers, they also have account processing duties, such as working the Correspondence Imaging System inventory.⁵⁸

In recent years, dwindling budgets have caused many TACs to go unstaffed or understaffed, and the number of TAC locations has decreased over the past decade from 401 in 2011 to 358 in 2021.⁵⁹ During the pandemic, 49 TACs were temporarily unstaffed for extended periods.⁶⁰ This further delayed taxpayer access to the face-to-face services only offered at TACs.

Even TACs that were able to remain open some or all of the time had to cope with the requirements of social distancing for the protection of both taxpayers and TAC personnel. Nevertheless, the IRS has indicated that it is committed to fully restoring TAC services: effective May 24, 2021, the IRS required all TAC employees previously teleworking to report back to their offices to provide face-to-face support.⁶¹ All TACs have now been reopened, and the IRS is again providing public-facing services at 358 TACs. In September 2021, the IRS announced its plans to fill positions at these TACs.⁶² With improved staffing levels, the IRS hopes to combat attrition, fulfill service needs that are currently unmet, ensure that all TAC locations have at least one and ideally more than one employee, and reduce taxpayer wait time to no more than 30 days.⁶³ To this point, however, the IRS has only been able to hire and onboard a handful of new TAC employees.⁶⁴ As with the IRS's current hiring initiative for phone assistors, the National Taxpayer Advocate is concerned with the lack of applicants needed to fully support the TACs.

The difficulty accessing TACs, which has increased over time and which the pandemic has exacerbated, points to the need to expand videoconferencing capabilities to help fill current or future voids in face-to-face service at TACs.⁶⁵ Beyond the current exigencies of the pandemic, videoconferences may be preferable for taxpayers who are geographically remote from a TAC, taxpayers with mobility or transportation challenges, and taxpayers who simply prefer the convenience of a virtual meeting. Past strategies for videoconferencing have relied on virtual service delivery (VSD), a taxpayer-facing technology available at limited TACs or partner sites. This has been beneficial, and TAS supports IRS efforts to expand and modernize VSD capabilities to make secure videoconferencing available at neighborhood facilities such as local post offices, community centers, and Volunteer Income Tax Assistance sites.

However, because VSD requires taxpayers to travel to a location other than their homes, it is inherently limited in its ability to bridge the gap in face-to-face TAC service.⁶⁶ This shortcoming, which has always existed, was aggravated during the pandemic. As a result, the IRS should comprehensively adopt videoconferencing platforms, such as Teams, WebSD, or Zoom, that allow taxpayers to use their own devices in their own homes.⁶⁷ This would greatly expand taxpayers' ability to hold videoconferences with TAC employees and get the help they need. In the past, the IRS has suffered bandwidth limitations that have curtailed the widespread use of videoconferencing to communicate with taxpayers.⁶⁸ However, the IRS has increased its bandwidth due to the pandemic. While further upgrades may be needed, the benefits of readily accessible videoconferencing between taxpayers and the IRS, including TACs, via taxpayers' personal computers and mobile devices far outweigh the short-term costs of this technology. The availability of this technology will allow the IRS to better utilize its own resources by shifting to virtual meetings where taxpayers are agreeable and will allow taxpayers multiple options for obtaining the help they need from TACs.

CONCLUSION AND RECOMMENDATIONS

Even before the pandemic, taxpayers were not receiving the telephone service they desired or deserved. Not surprisingly, the pandemic exacerbated these service delivery shortcomings. For various reasons, many of which were beyond the control of the IRS because of the pandemic, LOS went from bad to worse. For example, in FY 2021, IRS-wide LOS⁶⁹ fell to approximately 21 percent, with the AM LOS reaching a low of four percent in March 2021.⁷⁰ Taxpayers suffered significant hardships as a result.

By looking to the example of private industry and other government agencies, the IRS has developed a forward-looking and comprehensive plan as presented in the TFA Report to Congress. However, for these beneficial innovations to come to pass, Congress must step forward and provide the requisite funding. The IRS has taken important steps toward top-quality 21st century customer service on its phone lines and in TACs, but it cannot succeed unless Congress agrees to invest in its efforts.

Preliminary Administrative Recommendations to the IRS

The National Taxpayer Advocate recommends that the IRS:

1. Implement and increase callback technology capacity across all taxpayer-facing telephone lines.
2. Prioritize the rollout of a comprehensive ECM system, which is a prerequisite for meeting the IRS's goal of a robust concierge support system.
3. Implement flexible hiring and training strategies for CSRs to reach and maintain a telephone LOS of at least 85 percent.
4. Engage with outside parties to conduct a study to identify private industry or government best practices and how they might be used to improve IRS phone systems.
5. Conduct a postmortem study to identify specific challenges faced during the last two filing seasons to improve the responsiveness and quality of information provided to taxpayers and practitioners calling its phone lines.
6. Conduct a pilot program for “pop-up” mobile TACs, in concert with stakeholders and community partners, to travel to underserved communities and reach vulnerable taxpayers, with the goal of determining the viability and benefit of this program to taxpayers.

Legislative Recommendation to Congress

The National Taxpayer Advocate recommends that Congress:

1. Provide dedicated multiyear funding sufficient to allow the IRS to improve customer experience in general and telephone service in particular, as described in the TFA Report to Congress.⁷¹

RESPONSIBLE OFFICIALS

Charles Rettig, Commissioner, Internal Revenue
 Douglas O'Donnell, Deputy Commissioner, Services and Enforcement
 Jeffrey Tribiano, Deputy Commissioner, Operations Support
 Nancy Sieger, Chief Information Officer
 Heather Maloy, Director, IRS Next Office

IRS COMMENTS

The IRS continues to face extraordinary challenges from the COVID pandemic. However, robust planning and mitigations taken since the start of the pandemic have allowed us to quickly move towards full business resumption. The IRS rapidly deployed laptops to our telephone assistors to shift to a large-scale telework force to handle the unprecedentedly high telephone demand. We started reopening phone lines on June 26, 2020, and by July 18, 2020, had almost 11,000 phone employees back to work assisting customers.

The impacts of the pandemic and the influx of new legislation created a historic increase in telephone demand. During a typical filing season, we average two to three million calls each day. On March 15, 2021, the IRS answered almost 68 million calls from taxpayers, including almost 4 million more taxpayer calls answered by our assistors and 13 million more calls through our automated services compared to the previous fiscal year.

Knowing that there is such an increased demand for our services, the IRS has taken several actions to increase our ability to serve taxpayers in FY 2021 and beyond. We corporately hired thousands of telephone assistors in FY 2021 and are diligently working to increase staffing in FY 2022. We also took steps to reduce the need for a taxpayer to have to contact us. For the third Economic Impact Payment, we issued over 11 million supplemental payments by redetermining the taxpayers eligibility based on their filed 2020 tax return. We also issued over 11 million unemployment compensation exclusion payments rather than the taxpayer having to file an amended return. In 2021 we had mandatory overtime to address inventories, again so that taxpayers would not have to call to check status.

We continue to enhance the customer experience on our telephone applications by expanding the Customer Callback (CCB) service, giving callers an option to receive an automated callback instead of waiting on hold. In 2021 we increased the number of phone lines that offered CCB. In January 2022, the IRS will expand CCB to 31 applications. Since inception, we have offered a callback to about 8.8 million callers, with almost 5 million callers opting to use the service.

The IRS also plans to improve face-to-face services during 2022. We will address critical attrition needs at Taxpayer Assistance Centers (TAC) where the Field Assistance Scheduling Tool identified appointment backlogs for specific types of services (*e.g.*, taxpayer authentication) or where wait time for an appointment is longer than 30 days.

To increase overall service, the IRS is exploring how to migrate from traditional services to an omni-channel service model where taxpayers can get assistance through a variety of ways. We introduced an Artificial Intelligent voicebot service for procedural Economic Impact Payment questions, which has interacted with almost 12 million callers. We concluded a successful Web Service Delivery pilot on May 31, 2021, where we assisted 1,700 taxpayers remotely face-to-face, and are planning a WebSD Phase 2 pilot for 2022 to determine feasibility of a sustainable long-term program. We continue to encourage and support our partner sites who host Virtual Service Delivery technology for taxpayers in their community by providing the resources and tools necessary to serve their clients. Pending additional funding, the IRS is planning to expand omni-channel services to include other voicebots, chatbots, and live chat in future years.

TAXPAYER ADVOCATE SERVICE COMMENTS

TAS agrees with the IRS that the COVID-19 pandemic brought unexpected and unprecedented phone service challenges. At the same time as it was attempting to address staffing and technology issues, the IRS was confronted with record call volumes largely relating to questions about the effect of pandemic-relief legislation. As a result, IRS phone service, which had been in need of improvement prior to the pandemic, became almost nonexistent at various points in 2021, with LOS on the AM line falling as low as four percent in March and IRS-wide LOS⁷² standing at only 21 percent for the fiscal year. Improvement is essential and, to its credit, the IRS has been trying.

TAS applauds IRS efforts to provide systems and procedures that allow taxpayers to obtain the answers they desire without needing to speak with CSRs. This reduction in demand can, in turn, allow the IRS to focus on providing more timely and effective service to those taxpayers who do require assistance from CSRs. Key to this necessary improvement will be continued increases to CSR staffing, the planned expansion of customer callback to virtually all IRS phone lines, and technologies such as voicebots, chatbots, and videoconferencing platforms.

For phone service to reach a level that adequately serves taxpayers, the IRS will need to stay the course and successfully implement these comprehensive plans it has developed and set in motion. Likewise, although funding is neither the cause of nor solution to all that ails IRS phone service, sufficient funding from Congress would prove invaluable in allowing the IRS to more quickly and comprehensively make the upgrades it has planned.

RECOMMENDATIONS

Administrative Recommendations to the IRS

The National Taxpayer Advocate recommends that the IRS:

1. Implement and increase callback technology capacity across all taxpayer-facing telephone lines.
2. Prioritize the rollout of a comprehensive ECM system, which is a prerequisite for meeting the IRS's goal of a robust concierge support system.
3. Implement flexible hiring and training strategies for CSRs to reach and maintain a telephone LOS of at least 85 percent.
4. Engage with outside parties to conduct a study to identify private industry or government best practices and how they might improve IRS phone systems.
5. Conduct a postmortem study to identify specific challenges faced during the last two filing seasons to improve the responsiveness and quality of information provided to taxpayers and practitioners calling its phone lines.
6. Conduct a pilot program for "pop-up" mobile TACs, with stakeholders and community partners, to travel to underserved communities and reach vulnerable taxpayers, to determine the viability and benefit of this program to taxpayers.

Legislative Recommendation to Congress

The National Taxpayer Advocate recommends that Congress:

1. Provide dedicated multiyear funding sufficient to allow the IRS to improve customer experience in general and telephone service, as described in the TFA Report to Congress.⁷³

Endnotes

- 1 IRS, Joint Operations Center (JOC), Snapshot Reports: Enterprise Snapshot, Executive Level Summary (week ending Sept. 30, 2021). These numbers are enterprise-wide rather than particular to a specific phone line.
- 2 Other IRS-supported venues, specifically the Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs, were similarly restricted by the pandemic. *Internal Revenue Service: Narrowing the Tax Gap and Improving Taxpayer Services Before the S. Comm. on Appropriations, Subcomm. on Financial Services and General Gov't*, 117th Cong. (May 19, 2021) (statement of Erin M. Collins, National Taxpayer Advocate).
- 3 Wage and Investment (W&I) Business Performance Review (BPR) Q3 FY 2021 (Aug. 6, 2021); IRS response to TAS information request (Sept. 16, 2021).
- 4 The IRS notes that offices began closing on March 20, 2020, due to stay-at-home orders resulting from COVID-19. IRS response to TAS fact check (Dec. 1, 2021).
- 5 IRS, JOC, Snapshot Reports: Enterprise Snapshot (week ending Mar. 20, 2021).
- 6 National Taxpayer Advocate Fiscal Year 2022 Objectives Report to Congress 9 (*Review of the 2021 Filing Season*).
- 7 Internal Revenue Manual (IRM) 21.1.1.3, Customer Service Representative (CSR) Duties (Mar. 11, 2021).
- 8 The IRS's formula for determining LOS is substantially more complicated than just number of calls received divided by number of calls answered. The CSR LOS formula is: (Assistor Calls Answered + Automated Calls Answered (Info Messages)) divided by (Assistor Calls Answered + Automated Calls Answered (Info Messages) + Emergency Closed + Secondary Abandons + (Add either Calculated Busy Signal OR Network Incompletes) + (Add either Calculated Network Disconnects OR Total Disconnects)). IRS, JOC, Snapshot Reports: Enterprise Snapshot (week ending Sept. 30, 2020).
- 9 National Taxpayer Advocate 2020 Annual Report to Congress 30 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Difficulty Reaching IRS Representatives Due to Outdated Information and Insufficient Staffing*); TIGTA, Ref. No. 2019-40-041, *Telephone Performance Measures Do Not Provide an Accurate Assessment of Service to Taxpayers* (June 2019). The LOS calculation excludes all calls where taxpayers hang up during the first few minutes because they do not believe they will receive timely or adequate service and all calls that the IRS telephone system routes to automated responses (based on taxpayer responses to system prompts). To elaborate, the IRS received about 100 million calls in each of FYs 2018, 2019, and 2020. Roughly 35 percent of callers (or 35 million) hung up while on hold, and another 25 million were routed to automated responses, leaving about 40 million calls routed to speak with a CSR. If 20 million calls reached a CSR, the IRS would report that it achieved an LOS of 50 percent (20 million calls answered by CSRs divided by 40 million calls routed to CSRs), even though CSRs answered only 20 percent of the 100 million calls received. The 35 million taxpayers who hung up presumably wanted to speak with a CSR and were not served, yet the IRS's LOS measure excludes them from the computation. IRS, JOC, Snapshot Reports: Enterprise Snapshot, Executive Level Summary (week ending Sept. 30, 2019); IRS, JOC, Snapshot Reports: Enterprise Snapshot, Executive Level Summary (week ending Sept. 30, 2020); IRS, JOC, Snapshot Reports: Enterprise Snapshot, Executive Level Summary (week ending Sept. 30, 2021).
- 10 IRS, JOC, Snapshot Reports: Enterprise Snapshot, Product Line Detail (week ending Sept. 30, 2019); IRS, JOC, Snapshot Reports: Enterprise Snapshot, Product Line Detail (week ending Sept. 30, 2020); IRS, JOC, Snapshot Reports: Enterprise Snapshot, Product Line Detail (week ending Sept. 30, 2021). "Calls answered by percentage" is calculated by dividing "calls answered" by "call attempts." "Enterprise total" refers to all calls across all IRS phone lines. AM manages 35 customer service-related phone lines, including the high-volume 1040 line, as well as phone lines relating to account inquiries. The consolidated ACS phone lines answer taxpayer calls about collection actions. Calls to the Practitioner Priority Service line represent a subset of AM calls.
- 11 William Hoffman, *IRS Phone Help Expected to Set a Record in 2021*, TAX NOTES TODAY (Sept. 27, 2021); National Taxpayer Advocate 2020 Annual Report to Congress 34 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Difficulty Reaching IRS Representatives Due to Outdated Information and Insufficient Staffing*); IRS responses to TAS information requests (Sept. 15, 2021; Sept. 20, 2021).
- 12 National Taxpayer Advocate 2020 Annual Report to Congress 29 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Difficulty Reaching IRS Representatives Due to Outdated Information and Insufficient Staffing*).
- 13 Jeff Rumburg & Eric Zbikowski, *The Seven Most Important Performance Indicators for the Service Desk*, METRICNET, https://www.thinkhdi.com/~media/HDICorp/Files/Library-Archive/Rumburg_SevenKPIs.pdf (last visited Sept. 14, 2021).
- 14 National Taxpayer Advocate 2020 Annual Report to Congress 38 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Difficulty Reaching IRS Representatives Due to Outdated Information and Insufficient Staffing*).
- 15 IRS, JOC, Snapshot Reports: Enterprise Snapshot for Enterprise Total, Accounts Management, and Consolidated Automated Collection Service data (weeks ending Apr. 20, 2019, June 30, 2020, and May 22, 2021); IRS, JOC, Snapshot Reports: Product Line Detail for the Form 1040 Line data (weeks ending Apr. 20, 2019, June 30, 2020, and May 22, 2021). The weeks for which TAS pulled data correspond to the final week of the filing season in each of these years. These numbers are for enterprise total. See also National Taxpayer Advocate Fiscal Year 2022 Objectives Report to Congress 9 (*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*).
- 16 IRS, JOC, Snapshot Reports: Enterprise Snapshot (Sept. 30, 2021).
- 17 ARPA, Pub. L. No. 117-2.
- 18 National Taxpayer Advocate 2007 Annual Report to Congress 3-12 (Most Serious Problem: *The Impact of Late-Year Tax-Law Changes on Taxpayers*).
- 19 This figure shows AM data because in 2021, AM received approximately 85 percent of the total calls to the IRS. AM is largely responsible for fielding calls relating to customer service, including calls to the 1040 line. IRS, JOC, Snapshot Reports: Enterprise Snapshot (week ending Mar. 20, 2021).
- 20 The following examples were submitted directly to the National Taxpayer Advocate's Systemic Advocacy Management System (SAMS), which TAS makes available to the general public and IRS personnel as a vehicle for reporting potentially systemic issues encountered with tax administration. For additional examples of specific problems experienced by taxpayers and tax practitioners, see Letter from the Texas Society of Certified Public Accountants to Commissioner Rettig and Deputy Assistant Secretary Mazur (Sept. 15, 2021).
- 21 TAS SAMS Issue #51073, submitted Aug. 31, 2021.
- 22 TAS SAMS Issue #50375, submitted June 23, 2021.
- 23 TAS SAMS Issue #50880, submitted Aug. 2, 2021.

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- 24 Leslie Book, *Senators Question Commissioner About Company Offering Fee-Based Access to IRS Phone Lines*, PROCEDURALLY TAXING (Nov. 19, 2021), <https://procedurallytaxing.com/senators-question-company-offering-fee-based-access-to-irs-phone-lines/>.
- 25 Letter from Senators Cassidy, Menendez, Young, and Warner to Commissioner Rettig (Nov. 18, 2021).
- 26 See Most Serious Problem: *IRS Recruitment, Hiring and Training: The Lack of Sufficient and Highly Trained Employees Impedes Effective Tax Administration*, *supra*.
- 27 The Small Business/Self-Employed (SB/SE) Division states that a number of these applications were in process prior to the pandemic. IRS response to TAS fact check (Dec. 1, 2021).
- 28 See *infra* for an in-depth discussion of this plan.
- 29 For example, the IRS has certain statutorily imposed privacy and nondisclosure requirements regarding personal taxpayer information that are more strict than similar requirements to which some commercial organizations are legally or competitively subject.
- 30 Partnership for Public Service, *Government for the People* 6 (Oct. 2020).
- 31 *Id.*
- 32 *Id.* at 5.
- 33 *Id.* at 6. For additional information about The Centers for Medicare and Medicaid, see <https://www.cms.gov/>.
- 34 Karen Hao, *The Pandemic Is Emptying Call Centers. AI Chatbots Are Swooping In*, MIT TECHNOLOGY REVIEW (May 14, 2020), <https://www.technologyreview.com/2020/05/14/1001716/ai-chatbots-take-call-center-jobs-during-coronavirus-pandemic/>.
- 35 *Id.*
- 36 Heather Kelly, *Press 1 for Frustration: Companies Run Into Record Phone Waits as Companies Grapple With Worker Safety*, WASHINGTON POST (Apr. 15, 2020), <https://www.washingtonpost.com/technology/2020/04/14/customer-service-coronavirus/>.
- 37 *Id.*
- 38 TWILIO, *Twilio Study Finds COVID-19 Accelerated Companies' Digital Communications Strategies by Six Years* (July 15, 2020), <https://www.twilio.com/press/releases/twilio-study-finds-covid-19-accelerated-companies-digital-communications-strategy-by-six-years>; Steve Davies, *Nearly 70 Percent of Consumers Moved to Messaging During the Pandemic*, CONVERSATIONAL (Nov. 18, 2020), <https://www.conversocial.com/blog/consumer-habits-digital-solutions-move-to-messaging>. These surveys were conducted by companies offering third-party digital customer support. Although the underlying surveys are unavailable, the cited data is taken from publications of these companies.
- 39 Ian Jacobs, *Predictions 2021: It's All About Empathy, Digital, and Virtualizing Customer Care*, FORRESTER (Oct. 21, 2020), <https://www.forrester.com/blogs/customer-service-predictions-2021/>.
- 40 TFA, Pub. L. No. 116-25, 133 Stat. 981 (2019).
- 41 TFA, Pub. L. No. 116-25, 133 Stat. 981 (2019) §§ 1101 & 2101(a), 133 Stat. at 985, 1008.
- 42 IRS, Pub. 5426, Taxpayer First Act Report to Congress 46 (Jan. 2021).
- 43 *Id.* In 2019, the IRS introduced customer callback to one of its phone applications. Currently, callback is available on 16 phone applications, and the IRS plans to expand it to cover 31 phone applications by the end of FY 2022. By 2024, the IRS hopes to have callback available on all its telephone applications. Even with this limited initial rollout, the IRS estimates that customer callback has saved taxpayers approximately 1.8 million hours of hold time in FY 2021. IRS response to TAS information request (Sept. 15, 2021). Once taxpayers are able to opt for callback on assistance-focused phone lines, they will have improved access to resources that will enable them to better comply with their tax obligations, potentially decreasing downstream call volume on examination- and collection-focused phone lines.
- 44 IRS response to TAS fact check (Dec. 3, 2021).
- 45 National Taxpayer Advocate 2020 Annual Report to Congress 34 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Difficulty Reaching IRS Representatives Due to Outdated Information and Insufficient Staffing*). See also IRS, Pub. 4450, Congressional Budget Justification & Annual Performance Report and Plan Fiscal Year 2022, at 1 (May 2021).
- 46 IRS, Pub. 5530, Budget in Brief: FY 2022, at 2 (June 2021), <https://www.irs.gov/pub/irs-pdf/p5530.pdf>.
- 47 National Taxpayer Advocate 2020 Annual Report to Congress 34 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Difficulty Reaching IRS Representatives Due to Outdated Information and Insufficient Staffing*); IRS response to TAS information request (Sept. 15, 2021); IRS response to TAS information request (Sept. 20, 2021). This number for FY 2021 is derived by adding the FY 2021 subtotal of CSRs provided by W&I to the FY 2021 CSR total provided by SB/SE. These staffing numbers are subject to constant change, and for FY 2021, TAS is using the estimates provided by W&I and SB/SE in its information request responses, which were accurate as of the dates of those responses.
- 48 William Hoffman, *IRS Phone Help Expected to Set a Record in 2021*, TAX NOTES TODAY (Sept. 27, 2021).
- 49 Most Serious Problem: *Online Accounts: IRS Online Accounts Do Not Have Sufficient Functionality and Integration With Existing Tools to Meet the Needs of Taxpayers and Practitioners*, *infra*.
- 50 Most Serious Problem: *Digital Communications: Digital Communication Tools Are Too Limited, Making Communication With the IRS Unnecessarily Difficult*, *infra*.
- 51 Most Serious Problem: *E-Filing Barriers: Electronic Filing Barriers Increase Taxpayer Burden, Cause Processing Delays, and Waste IRS Resources*, *infra*.
- 52 Most Serious Problem: *Transparency and Clarity: The IRS Lacks Proactive Transparency and Fails To Provide Timely, Accurate, and Clear Information*, *infra*.
- 53 Internal Revenue Service: *Narrowing the Tax Gap and Improving Taxpayer Services Before the S. Comm. on Appropriations, Subcomm. on Financial Services and General Gov't*, 117th Cong. 13 (May 19, 2021) (statement of Erin M. Collins, National Taxpayer Advocate).
- 54 The basis for the presumed shortfall is that LOS would need to improve from 21 percent to 85 percent. It is difficult to imagine any way that such a large jump in LOS could be immediately achieved by only a 13.65 percent proportional increase in funding. IRS, JOC, Snapshot Reports: Enterprise Snapshot, Executive Level Summary (week ending Sept. 30, 2021).
- 55 Internal Revenue Service: *Narrowing the Tax Gap and Improving Taxpayer Services Before the S. Comm. on Appropriations, Subcomm. on Financial Services and General Gov't*, 117th Cong. 13 (May 19, 2021) (statement of Erin M. Collins, National Taxpayer Advocate).
- 56 In some instances, walk-in assistance may also be available. See IRM 21.3.4.2.4.2, TAC Appointment Exception Procedures (Oct. 1, 2019); IRM 21.3.4.2.4.5.5.2, Hardship and Other Unique Situations (Jan. 13, 2020).
- 57 IRM 21.3.4.2, Standard Services in a Taxpayer Assistance Center (TAC) (Jan. 22, 2021).
- 58 IRM 21.3.4.2.4.3.1(1), Backup Work Procedures (Feb. 5, 2021).

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- 59 National Taxpayer Advocate 2020 Annual Report to Congress 28 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Difficulty Reaching IRS Representatives Due to Outdated Information and Insufficient Staffing*); W&I response to TAS information request (Sept. 16, 2021).
- 60 IRS response to TAS information request (Sept. 15, 2021).
- 61 W&I BPR Q3 FY 2021 (Aug. 6, 2021).
- 62 W&I job announcement email (Sept. 25, 2021) (on file with TAS).
- 63 IRS response to TAS information request (Sept. 15, 2021).
- 64 IRS response to TAS fact check (Dec. 3, 2021).
- 65 *Internal Revenue Service: Narrowing the Tax Gap and Improving Taxpayer Services Before the S. Comm. on Appropriations, Subcomm. on Financial Services and General Gov't*, 117th Cong. 16 (May 19, 2021) (statement of Erin M. Collins, National Taxpayer Advocate).
- 66 This discussion regarding the application of widely available videoconferencing and the beneficial impact it would have on TAC services is broadly applicable to other aspects of the IRS as well. The analysis here, however, is limited specifically to TACs.
- 67 For example, the U.S. Tax Court has been energetic in conducting court proceedings remotely. See U.S. Tax Court, Administrative Order 2021-01 (Aug. 27, 2021).
- 68 National Taxpayer Advocate 2020 Annual Report to Congress 43 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Difficulty Reaching IRS Representatives Due to Outdated Information and Insufficient Staffing*).
- 69 The IRS-wide LOS is known internally as the Enterprise-wide LOS and does not include every phone line.
- 70 IRS, JOC, Snapshot Reports: Enterprise Snapshot (week ending Mar. 20, 2021); IRS, JOC, Snapshot Reports: Enterprise Snapshot, Executive Level Summary (week ending Sept. 30, 2021).
- 71 National Taxpayer Advocate 2020 Purple Book: *Compilation of Legislative Recommendations to Strengthen Taxpayer Rights and Improve Tax Administration 3-6 (Revamp the IRS Budget Structure and Provide Sufficient Funding to Improve the Taxpayer Experience and Modernize the IRS's Information Technology Systems)*.
- 72 The IRS-wide LOS is known internally as the Enterprise-wide LOS and does not include every phone line.
- 73 National Taxpayer Advocate 2020 Purple Book: *Compilation of Legislative Recommendations to Strengthen Taxpayer Rights and Improve Tax Administration 3-6 (Revamp the IRS Budget Structure and Provide Sufficient Funding to Improve the Taxpayer Experience and Modernize the IRS's Information Technology Systems)*.