

Taxpayer Advocate Service Operational Plan

Fiscal Year 2023



YOUR VOICE AT THE IRS



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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 and establishes 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. TAS developed and published our organizational objectives in the Fiscal Year (FY) 2023 Objectives Report to Congress to support our 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 2023 Objectives Report also begins defining 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. In FY 2022, we also published the progress of each objective externally so the public could see our progress and the results of our advocacy efforts. We will continue reporting externally regarding our progress and successes in FY 2023.

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 serve in many different capacities, 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 the Internal Revenue Code (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-eight (38) objectives, which are actions that will be completed in less than three years and 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:

- Recruit college graduates, increase staffing, and realign TAS' services to better meet taxpayer needs.
- Evaluate the IRS's transparency by reviewing the IRS's progress in processing tax returns and other tax forms as well as its progress in providing taxpayers as much information as possible about processing delays or their refund status.
- Work with the IRS to eliminate correspondence audit barriers that hinder low-income taxpayer audit resolution, increase burden on taxpayers, and increase the use of downstream agency resources.
- Work with the IRS to assist taxpayers whose requested Individual Taxpayer Identification Number (ITIN) renewal was not processed timely.
- Continue to work with the IRS to identify opportunities to minimize refund delays for taxpayers whose legitimate tax returns are delayed by IRS fraud filters.
- Partner with the Taxpayer Experience Office to provide improved options for taxpayers accessing IRS services.

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:

- Continue to 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.
- Continue to analyze why taxpayers often do not respond to various types of IRS notices and letters and how to improve the response rate.
- Continue to advocate for improved collection policies and procedures through discussions with IRS Collection policy leaders and in reviewing Internal Revenue Manual (IRM) provisions and correspondence to taxpayers.
- Continue to work with the IRS to end systemic assessment of International Information Returns (IIR) penalties and replace that system with a more efficient and equitable program.
- Assess the effectiveness of the IRS's plans to reduce its backlog of amended tax returns.
- Assist the IRS in identifying ways to alleviate the backlog of paper-filed tax returns.
- Advocate for mitigation of the unintended impact of the filing season postponements on taxpayers who took advantage of the postponed filing season and whose advance payments (including withholding and quarterly payments) no longer align with the due date for 2019 and 2020 tax returns, resulting in the payments falling outside the three-year lookback period.
- Identify e-filing barriers and work with the IRS to improve the accuracy and efficiency of paper return processing.
- Work with the IRS to improve phone service and advocate for multiyear funding from Congress.
- Continue to collaborate with the IRS to ensure continued improvement of the IRS's telephone and in-person service.
- Continue to identify case process efficiencies, including requesting expansion of our delegated authorities and partnering with Enterprise Case Management (ECM) to modernize processes.
- Continue to 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.
- Evaluate the TAS case intake process to determine if adding additional intake methods would reduce taxpayer burden.

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:

- Continue expanding TAS' outreach efforts with a focus on reaching the underserved and giving taxpayers the tools to help resolve their issues sooner.
- Continue supporting the Taxpayer Advocacy Panel's (TAP) effort in identifying tax issues providing the taxpayer perspective and recommendations to improve IRS programs, products, and services.
- Continue supporting 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:

- Continue to adopt emerging options for digital interactions with customers to reduce burden and gain efficiencies, including deploying a web virtual assistant (e.g., chat bot), expanding the virtual assistance features to phone assistance and live agent interactions, expanding the Document Upload Tool, and using digital form technology to reduce the need for transcription of the Applications for Taxpayer Advocate Assistance.
- Continue updating existing Service Level Agreements (SLAs).
- Encourage the IRS to develop secure digital communication tools for taxpayers. These tools should allow taxpayers to communicate more easily with the IRS and enable the IRS to confirm receipt of submissions.
- Determine taxpayer needs and preferences for establishing online accounts with the IRS and authenticating secure access to those accounts.
- Use our Lean Six Sigma assessment findings and test new technology to improve the efficiency of TAS case processing.
- Work with the IRS to explore the viability of using scanning technology to assist with processing paper-filed tax returns.
- Work with the IRS to influence the digital services implementation plans to emphasize proactive capabilities for taxpayers.
- Continue to work with the IRS to gain more functionality for taxpayer’s online accounts, improve the authentication process, and prioritize the creation of a tax professional account for access to their individual clients.

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:

- Advocate for improvements in IRS hiring, recruitment, and employee training processes.
- Refine TAS training, facilitate on-the-job instructors, and arrange coaches to enhance skills and competence.
- Continue to collaborate in developing the IRS’s training strategy.
- Continue to support and expand TAS leadership development programs to provide employees tools and opportunities to grow in their careers.
- Continue to implement a long-term TAS recruitment strategy, including using new platforms to recruit qualified candidates to address ongoing staffing needs.
- Continue to implement TAS’ 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.
- Assess TAS’ hiring, training and technology needs in preparation for new funding from the Inflation Reduction Act.
- Continue to revise TAS intake training materials to ensure content is fully up to date.

TAS Operational Plan Activities

The following table aligns the Taxpayer Advocate Services’ (TAS) planned 2023 activities to the thirty-eight (38) objectives and directly associates the objectives to the five strategic goals.³ The Operational Plan provides an overarching framework that connects planned activities to both our strategic goals and objectives and demonstrates how the work performed by employees supports the overall TAS mission. Throughout the year our objectives may shift or new activities may be added as needed. The Operational Plan is a living document that can be updated throughout the year as progress is made toward completion of various objectives and identification of new or emerging issues.

Goal 1: Resolve Taxpayer Problems Accurately and Timely

Objectives	Activities	Responsible Function
Recruit college graduates, increase staffing, and realign TAS’ services to better meet taxpayer needs.	Increase staffing in current local TAS offices.	Operations Support
	Improve advocacy to international taxpayers by geographically realigning services.	Contributing: <ul style="list-style-type: none"> • Case Advocacy • Communications
	Use recruiting platforms to post job announcements, including social media, state government websites, and LinkedIn.	
	Explore and identify new recruiting opportunities to target college graduates.	
Evaluate the IRS’s transparency by reviewing the IRS’s progress in processing tax returns and other tax forms as well as its progress in providing taxpayers as much information as possible about processing delays or their refund status.	Continue participation on cross-functional teams that will work toward developing an easy-to-read dashboard that would provide weekly information on the filing season, for example the total number of returns in inventory, number of returns beyond normal processing times, number of returns in suspense status, and the anticipated timeframes for working through the backlog.	Systemic Advocacy
	Work with the IRS to establish a cross-functional team that will explore enhancements to Where’s My Refund? and IRS2Go that will enable these applications to provide taxpayers specific information, e.g. the cause of their refund delay and an estimated date when the IRS might issue their refund, etc.	
Work with the IRS to eliminate correspondence audit barriers that hinder low-income taxpayer audit resolution, increase burden on taxpayers, and increase the use of downstream agency resources.	Participate on an IRS cross-functional team designed to explore and address the root causes of high default and non-response rates experienced by low-income taxpayers involved in the correspondence audit process.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Attorney Advisors
	Participate on an IRS cross-functional team designed to explore and address the root causes of increased correspondence audit and Automated Underreporter program petitions filed without prior administrative review.	

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

Objectives	Activities	Responsible Function
Work with the IRS to assist taxpayers whose requested Individual Taxpayer Identification Number (ITIN) renewal was not processed timely.	Investigate how many ITIN holders' claimed tax benefits the IRS disallowed because it did not timely process their ITIN renewal application or tax return.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Research
	Work with the IRS to restore affected taxpayers' claimed tax benefits.	
	Work with the IRS to investigate the reason for the increased rate of ITIN renewal application rejections.	
	Identify obstacles to allowing Certifying Acceptance Agents (CAAs) to use a digital upload tool to provide supporting documents for Form W-7 and the associated tax return, which would increase the efficiency of processing Forms W-7.	
Continue to 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 advocate for the widespread use of the digital document upload tool or other technology that will allow taxpayers to securely submit identity and income verification documents electronically.	National Taxpayer Advocate Contributing: <ul style="list-style-type: none"> • Systemic Advocacy • Operations Support
Partner with the Taxpayer Experience Office to provide improved options for taxpayers accessing IRS services.	Collaborate with the Taxpayer Experience and IRS Inflation Reduction Act Transformation and Implementation offices to advocate for enhanced customer service, training, information technology, and reorganization efforts to ensure taxpayer needs and taxpayer rights protection are the primary drivers of any proposed change.	Deputy, National Taxpayer Advocate

Goal 2: Protect Taxpayer Rights and Reduce Burden

Objectives	Activities	Responsible Function
Continue to 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.	Analyze the outcome of prior EITC audits if the rules for the proposed per-worker and per-child credit were in place.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Research • Attorney Advisors
	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."	
	Estimate the new improper payment rate for EITC based on the rules for the proposed per-worker and per-child credit.	
	Identify possible options for a new earnings-based per-worker credit and per-child credit to replace the existing EITC.	
	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.	

Objectives	Activities	Responsible Function
<p>Continue to analyze why taxpayers often do not respond to various types of IRS notices and letters and how to improve the response rate.</p>	<p>Review internal TAS processes to identify ways to improve efficiency when processing taxpayer responses.</p>	<p>Systemic Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Research • Attorney Advisors
	<p>Identify ways to clarify written 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>Develop a list of notices and letters with high non-response rates.</p>	
<p>Continue to advocate for improved collection policies and procedures through discussions with IRS Collection policy leaders and in reviewing Internal Revenue Manual (IRM) provisions and correspondence to taxpayers.</p>	<p>Propose specific revisions to IRM procedures to require the IRS to wait for 120 days (up from the current 105 days) after issuing a notice of deficiency before assessing additional tax to prevent premature assessments.</p>	<p>Intake and Technical Support</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Research • Attorney Advisors
	<p>Propose specific revisions to IRM procedures to require the IRS to defer collection activity until 45 days after the IRS addresses the merits of a taxpayer’s correspondence and if requested, provide a six-month hold on collection matters while the taxpayer’s correspondence, amended return, or other request is pending to minimize confusion and taxpayer frustrations.</p>	
	<p>Propose revisions to Notice Computer Paragraph (CP) 15, Civil Penalty Notice, when issued for assessable penalties, to include detailed information about taxpayers’ rights and consequences of an administrative appeal, to explain that the notice constitutes their only prepayment “opportunity to dispute” the liability, and to explain that the taxpayer may not dispute the merits of the liability at a future Collection Due Process (CDP) hearing or before the U.S. Tax Court to protect taxpayer rights.</p>	
	<p>Propose specific revisions to IRM procedures to allow the IRS to consider changes in taxpayers’ circumstances when determining the installment agreement user fee.</p>	
	<p>Draft and share with the IRS a proposed standardized form taxpayers can use to request Currently Not Collectible-Hardship consideration either online or by submitting the form to a dedicated fax number.</p>	
	<p>Identify any obstacles (other than resource-related) that would prevent the IRS from programming its computer systems to allow employees to immediately freeze refunds while a taxpayer’s request for an offset bypass refund (OBR) is under consideration to prevent denials of an OBR due to IRS processing times.</p>	
	<p>Identify any obstacles (other than resource-related) that would prevent the IRS from making OBRs systemically available to taxpayers to the extent their allowable EITC claims exceed the current year’s tax liability.</p>	

Objectives	Activities	Responsible Function
Continue to work with the IRS to end systemic assessment of International Information Returns (IIR) penalties and replace that system with a more efficient and equitable program.	Participate in the Office of Servicewide Penalties working group to propose administrative reviews in lieu of systemic assessment of IIR penalties and to develop more efficient mechanisms for taxpayers to mitigate IIR penalties by showing reasonable cause, proof of timely filing, or application of the first-time abatement administrative relief prior to assessment.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Attorney Advisors • Research
	Review and analyze IIR penalties to distinguish trends in penalties abated or otherwise not sustained from those penalties that are ultimately upheld and share the results with the IRS.	
	Establish a new TAS-IRS working group to explore a civil penalty-free version of the Delinquent International Information Return Submission Procedures, under which taxpayers not under audit and have no income to report can come forward, file delinquent information returns, and remain compliant for future years to avoid penalties.	
Assess the effectiveness of the IRS’s plans to reduce its backlog of amended tax returns.	Review and comment on the effectiveness of the multifaceted approach to addressing the amended returns backlog outlined in the IRS’s response to Taxpayer Advocate Directive (TAD) 2021-2.	National Taxpayer Advocate Contributing: <ul style="list-style-type: none"> • Systemic Advocacy • Attorney Advisors
	Identify and propose changes to IRS processes that would reduce barriers to e-filing amended returns, such as having the IRS prepopulate some fields on Form 1040-X, Amended U.S. Individual Income Tax Return, providing downloadable data, or allowing taxpayers to file Forms 1040-X via Online Account.	
Assist the IRS in identifying ways to alleviate the backlog of paper-filed tax returns.	Review and analyze the source of processing backlogs.	National Taxpayer Advocate Contributing: <ul style="list-style-type: none"> • Systemic Advocacy • Research
	Recommend actions the IRS can take to alleviate the backlog of paper-filed tax returns, including the use of automation.	
Advocate for mitigation of the unintended impact of the filing season postponements on taxpayers who took advantage of the postponed filing season and whose advance payments (including withholding and quarterly payments) no longer align with the due date for 2019 and 2020 tax returns, resulting in the payments falling outside the three-year lookback period.	Meet with the IRS to discuss the need for published guidance that will provide when the Secretary postpones a filing deadline pursuant to IRC § 7508A, amounts paid in the three-year period preceding the filing of a claim for credit or refund plus the period of any postponement of the filing deadline are eligible for credit or refund.	National Taxpayer Advocate Contributing: <ul style="list-style-type: none"> • Systemic Advocacy • Operations Support • Attorney Advisors
	If guidance is not issued to address this issue before tax filing season 2023, work with the IRS to ensure the public is informed 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 “lookback” rule.	
	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.	

Objectives	Activities	Responsible Function
Identify e-filing barriers and work with the IRS to improve the accuracy and efficiency of paper return processing.	Meet with the IRS to discuss the need for IRS Modernized e-File (MeF) to support commonly used forms for both individual and business taxpayers.	National Taxpayer Advocate Contributing: <ul style="list-style-type: none"> • Systemic Advocacy • Operations Support
	Meet with representatives of the tax return preparation software industry to identify and evaluate the e-file barriers their customers experience and to determine how the IRS can minimize such barriers.	
	Meet with the IRS and representatives of the tax return preparation software industry to discuss the overall need to reject an e-filed “imperfect tax return” and evaluate the feasibility of accepting the imperfect tax return upon e-filing and directing it to a treatment stream for further review.	
	Meet with representatives of the tax return preparation software industry to determine how to minimize any barriers to incorporate scanning technology into the processing of electronically prepared returns that are printed out and filed on paper.	
Work with the IRS to improve phone service and advocate for multiyear funding from Congress.	Provide analysis and recommendations in the 2022 Annual Report to Congress and congressional testimony for enhanced IRS phone service, measured in terms of percentage of calls answered, average hold times, first-contact resolution, and level of service.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Operations Support • Research
	Work with IRS Collection and Information Technology (IT) on the rollout and effectiveness of chatbots and make recommendations for implementation within other IRS functions including TAS.	
Continue to collaborate with the IRS to ensure continued improvement of the IRS’s telephone and in-person service.	Collaborate with the IRS as it develops and finalizes the Taxpayer First Act (TFA) strategies and plans. Continue to partner with the IRS to implement changes to improve/enhance customer service and the taxpayer’s experience with the IRS.	Deputy, National Taxpayer Advocate

Objectives	Activities	Responsible Function
<p>Continue to identify case process efficiencies, including requesting expansion of our delegated authorities and partnering with Enterprise Case Management (ECM) to modernize processes.</p>	<p>Track the progress of an Integrated Action Tool programming change that will properly calculate the Collection Statue Expiration Date (CSED) and correct erroneous accounts.</p>	<p>Intake and Technical Support</p>
	<p>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 the Taxpayer Advocate Management Information System (TAMIS) quickly.</p>	<p>Contributing:</p> <ul style="list-style-type: none"> • Business Systems Planning
	<p>Identify additional delegated authorities for regular use by TAS to improve taxpayer service without compromising TAS's independence.</p>	
	<p>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).</p>	
	<p>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.</p>	
	<p>Continue to operationalize the TAS risk management strategy through targeted training for the TAS Risk Team and TAS leaders to develop a culture of risk awareness. This training will support TAS leaders to make more informed decisions which strengthens TAS's ability to achieve its goals and objectives toward meeting its mission to serve taxpayers and help our leaders and employees to recognize risk.</p>	
<p>Continue to 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.</p>	<p>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.</p>	
<p>Evaluate the TAS case intake process to determine if adding additional intake methods would reduce taxpayer burden.</p>	<p>Conduct a comprehensive analysis of the intake process with emphasis on identifying ways to enhance customer intake in the future.</p>	<p>Intake and Technical Support</p>

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

Objectives	Activities	Responsible Function
<p>Continue expanding TAS’ outreach efforts with a focus on reaching the underserved and giving taxpayers the tools to help resolve their issues sooner.</p>	<p>Expand use of Microsoft Teams technology to reach underserved populations and conduct Problem Solving Days.</p>	<p>Case Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Communications
	<p>Establish new relationships with external stakeholders to expand outreach to additional underserved populations, including individuals with disabilities, first-time filers, small business owners, self-employed taxpayers, and international taxpayers.</p>	
	<p>Assist taxpayers who are facing or about to face negative financial consequences or long-term adverse impact by partnering with IRS during the Hearing All Voices campaign and the IRS’s Taxpayer Experience Office’s Face-to-Face Saturday events.</p>	
<p>Continue supporting the Taxpayer Advocacy Panel’s (TAP) effort in identifying tax issues providing the taxpayer perspective and recommendations to improve IRS programs, products, and services.</p>	<p>Communicate with TAP members regarding their availability for providing grassroots taxpayer insights within TAS and to IRS.</p>	<p>Systemic Advocacy</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Communications
	<p>Promote relationships between TAP members and their Local Taxpayer Advocates (LTAs), including encouraging joint outreach efforts.</p>	
	<p>Provide administrative and technical support to TAP including assistance with TAP newsletters, new releases, publications and TAP annual report.</p>	
<p>Continue supporting 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 strategies to reach underserved taxpayer populations, including working with Tax Exempt/Government Entities’ (TE/GE) office of Indian Tribal Governments to develop an outreach strategy to serve Native Americans.</p>	<p>Low Income Taxpayer Clinic</p>
	<p>Analyze current Low Income Taxpayer Clinic (LITC) coverage data, conduct outreach to stakeholders such as LTA and congressional office staff, and identify new strategies to expand services, with emphasis on the Great Plains, Western, and Northwestern regions, and to underserved populations including the Native American/American Indian and Alaska Natives.</p>	
	<p>Conduct a Joint LITC-Volunteer Income Tax Assistance (VITA) practitioner kickoff meeting to enhance collaboration and cross-referrals between the two programs.</p>	
	<p>Work with tribal leaders to encourage participation in the LITC grant application process.</p>	
	<p>Explore opportunities for outreach and meetings with stakeholders in Arizona during the LITC Conference in Phoenix.</p>	
	<p>Over the next two years, work to develop a more robust definition of the underserved population for the LITC program. Focusing more on taxpayer access to service whether there is geographic coverage in each state and area of the state.</p>	

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

Objectives	Activities	Responsible Function
<p>Continue to adopt emerging options for digital interactions with customers to reduce burden and gain efficiencies, including deploying a web virtual assistant (e.g., chat bot), expanding the virtual assistance features to phone assistance and live agent interactions, expanding the Document Upload Tool, and using digital form technology to reduce the need for transcription of the Applications for Taxpayer Advocate Assistance.</p>	<p>Expand the Document Upload Tool (DUT) to incorporate enhancements from Online Services and engage with IRS partners to adopt digital technologies that will reduce manual transcription of Applications for Taxpayer Assistance.</p>	<p>Operations Support</p> <p>Contributing:</p> <ul style="list-style-type: none"> • Case Advocacy • Business Systems Planning
	<p>Improve the case acceptance process by implementing unauthenticated chatbot technology. Taxpayers and tax professionals will not be required to verify their identity but will describe tax matters to allow TAS to determine eligibility for services.</p>	
	<p>Pursue authenticated chatbot technology and live chat to communicate with taxpayers and their authorized representatives regarding case-related matters.</p>	
	<p>Collaborate with the Enterprise Case Management (ECM) office to modernize system capabilities and advocate for improved taxpayer service delivery, including prioritization of TAS business processes as primary or “ride-along” beneficiaries of ECM configurations.</p>	
	<p>Reevaluate evolution of Taxpayer Digital Communication (TDC) as an alternative to achieve TAS objectives for taxpayer self-service and paperless interaction.</p>	
	<p>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 the Taxpayer Advocate Service (TAS).</p>	
	<p>Evaluate if further expansion and enhancements of the document upload tool beyond the initial rollout are possible and beneficial</p>	
<p>Continue updating existing Service Level Agreements (SLAs).</p>	<p>Finalize a new IRM section describing how to negotiate an SLA at a high level with the Business Operating Divisions (BOD) and functions.</p>	<p>Intake and Technical Support</p>
	<p>Replicate the remaining SLAs into unique sections within the IRM through collaborations with the Independent Office of Appeals, Large Business and International Division, and Small Business/ Self-Employed Division.</p>	
	<p>Update the provisions in the SLAs to include, among other things, centralization of Operations Assistance Request routing jointly with the IRS.</p>	
	<p>Work with BODs and functions to finalize a new IRM section outlining the SLA negotiation process and the process the TAS and the IRS will use to resolve disagreements during the negotiation process.</p>	

Objectives	Activities	Responsible Function
Encourage the IRS to develop secure digital communication tools for taxpayers. These tools should allow taxpayers to communicate more easily with the IRS and enable the IRS to confirm receipt of submissions.	Meet with IRS officials responsible for the expansion of digital communication and encourage them to expand the use of authenticated and non-authenticated bots that will provide taxpayers with answers to general or specific inquiries regarding their account.	Operations Support Contributing: <ul style="list-style-type: none"> • Business Systems Planning • National Taxpayer Advocate
	Meet with IRS leaders to expand the process for taxpayers living outside the United States and allow taxpayers with ITINs to authenticate themselves in a platform that meets National Institute of Standards and Technology requirements.	
Determine taxpayer needs and preferences for establishing online accounts with the IRS and authenticating secure access to those accounts.	Quantify unauthorized accesses in the online accounts of the taxing authorities of states or other nations or the online accounts of various financial institutions.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Research
	Determine what online account features and capabilities U.S. taxpayers want to access.	
	Determine what authentication criteria U.S. taxpayers could meet.	
	Analyze whether the authentication criteria that U.S. taxpayers can meet varies by demographic groupings such as ethnicity, gender, or income.	
Use our Lean Six Sigma assessment findings and test new technology to improve the efficiency of TAS case processing.	Develop and implement a plan to improve the efficiency of case processing as identified in the FY 2022 Lean Six Sigma evaluation.	Case Advocacy
	Ensure taxpayer issues are resolved efficiently by forming a diverse team to test the new ECM system and make recommendations for improvements.	
Work with the IRS to explore the viability of using scanning technology to assist with processing paper-filed tax returns.	Continue working with the IRS on implementing and utilizing 2-D barcoding, optical character recognition, or similar technology for upcoming filing seasons to automate the processing of paper returns and reduce delays.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Operations Support • Business Systems Planning
	Review and revisit the IRS's acceptance or rejection policy of e-filed returns, with the objective to increase the number of e-filed returns.	
Work with the IRS to influence the digital services implementation plans to emphasize proactive capabilities for taxpayers.	Create a team and analyze Systemic Advocacy Management System submissions to identify obstacles to achieving widespread participation in using IRS digital services offered by the IRS.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Operations Support • Business Systems Planning
	Continue to participate on IRS teams to improve and expand the functionality of the IRS Online Account, Business Online Account, and Tax Pro Account applications.	
	Collaborate with Case Advocacy frontline employees to analyze interactions with business taxpayers who reach out to TAS to identify capabilities and features needed in Business Online Account and provide the findings to the IRS.	
	Conduct focus groups at the IRS Nationwide Tax Forums with tax practitioners to identify the online needs for them and their clients.	

Objectives	Activities	Responsible Function
Continue to work with the IRS to gain more functionality for taxpayer’s online accounts, improve the authentication process, and prioritize the creation of a tax professional account for access to their individual clients.	Quantify unauthorized accesses in the online accounts of the taxing authorities of states or other nations or the online accounts of various financial institutions.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> • Research • Attorney Advisors
	Determine what online account features and capabilities U.S. taxpayers want to access.	
	Determine what authentication criteria U.S. taxpayers could meet.	
	Analyze if the authentication criteria that U.S. taxpayers can meet differs by demographics such as ethnicity, gender, or income.	

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

Objectives	Activities	Responsible Function
Advocate for improvements in IRS hiring, recruitment, and employee training processes.	Propose strategies to better leverage the IRS’s limited direct hire authority, including increasing virtual recruiting events and improving the pace of hiring needed to achieve the level of staffing to the full extent authorized.	Operations Support Contributing: <ul style="list-style-type: none"> • Finance
	Propose strategies to minimize the duration of time it takes to bring on a new employee, including increasing IRS staffing to support the often lengthy background investigations, credentialing, and onboarding processes.	
	Propose potential options to improve and streamline the IRS interview and selection process.	
	Consult with outside stakeholders such as large accounting firms to learn about best training practices, including best practices in operating a corporate university similar to the IRS University, and make recommendations to improve IRS training processes.	

Objectives	Activities	Responsible Function
Refine TAS training, facilitate on-the-job instructors, and arrange coaches to enhance skills and competence.	Assess the effectiveness of new Case Advocacy analyst training and modify courses to strengthen the curriculum, enhance analytical skills, and better meet the needs of the analysts to provide better taxpayer service.	Operations Support Contributing: • Case Advocacy
	Assess the effectiveness of the new hire Case Advocate Training Support program to identify areas of improvement and implement improvements identified.	
	Develop and implement an on-the-job-instructor program for Case Advocacy analysts.	
	Use the Human Capital Office mentorship and coaching program to assign a coach to each Case Advocacy analyst to build competence and enhance skills.	
	Strengthen the new hire Case Advocate Training Support program by conducting trainee exit interviews and surveying the trainees' managers at the completion of the training period.	
	Design and implement an on-the-job-instructor program for new Case Advocacy managers.	
Continue to collaborate in developing the IRS's training strategy.	Continue to participate in IRS teams that develop and implement the IRS's training strategy for its workforce of the future.	Operations Support Contributing: • Learning and Education
	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.	
	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.	
Continue to support and expand TAS leadership development programs to provide employees tools and opportunities to grow in their careers.	Conduct a detailed analysis of the Taxpayer Advocate Service's (TAS) succession plan to identify potential risks and identify steps to mitigate those risks.	Operations Support Contributing: • Leadership Development Office
	Deliver the Coaching Curriculum to all TAS managers, Leadership Readiness Program instructors, and a TAS in-house coaching cadre designed to support leadership onboarding and targeted Leadership Succession Review (LSR) competencies	
	Provide educational material and individual assistance to TAS employees with the start of the new LSR cycle.	
Continue to implement a long-term TAS recruitment strategy, including using new platforms to recruit qualified candidates to address ongoing staffing needs.	Implement revamped TAS mentoring program.	Operations Support Contributing: • Learning and Education • Finance
	Develop a recruitment strategy to assist in our efforts to recruit individuals from outside of the TAS and the IRS.	
	Hire a TAS recruitment analyst to implement a targeted recruitment plan that supports TAS's hiring needs.	

Objectives	Activities	Responsible Function
Continue to implement TAS' 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.	Fully implement the Centralized Case Intake (CCI) hiring team to allow expedited hiring and training of Intake Advocates.	Operations Support Contributing: <ul style="list-style-type: none"> • Case Advocacy • Intake and Technical Support • Learning and Education
	Assess Case Advocacy advanced training topics and develop advanced Case Advocacy training program.	
	Support IRS's Taxpayer First Act (TFA) training initiatives, including participation in developing IRS University model.	
	Assess TAS training programs to determine which courses are best to be delivered either virtual, hybrid, or in-person to maximize student interaction and knowledge retention while minimizing costs.	
	Deliver a consistent and streamlined onboarding process for new hires to welcome them to the TAS and better equip them for their new position.	
	Provide training to TAS employees focusing on understanding unconscious biases.	
	Conduct EEO Field Audits to assess all employees' knowledge of EEO programs, policies, and practices.	
Assess TAS' hiring, training and technology needs in preparation for new funding from the Inflation Reduction Act.	TAS will increase staffing to handle the anticipated growth in case receipts as a result of the increased enforcement hiring over the next ten years.	Operations Support Contributing: <ul style="list-style-type: none"> • Finance
Continue to revise TAS intake training materials to ensure content is fully up to date.	Revise Intake Accounts training Parts A and B. Address the training gap by creating specialized technical trainings for Intake and ITAP.	Intake and Technical Support