

TAS Performance Measures and Indicators

The Taxpayer Advocate Service (TAS) has established measures, targets, and indicators in support of its strategic goals and the three balanced measures: customer satisfaction, employee satisfaction, and business results. Our measures and indicators are used to understand our strategic, operational, and organizational performance and support business decisions. TAS leadership remains dedicated to exploring new ways to improve our internal procedures and processes to make them more efficient for both our employees and taxpayers.

Resolve Taxpayer Problems Accurately and Timely

Due to the COVID-19 pandemic, the IRS had to suspend operations, which resulted in a backlog of inventory. As a result, TAS receipts increased and TAS had to take the unprecedented action to suspend its Quality Review Program (QRP). Effective September 2021, TAS reassigned its QRP staff to provide assistance to Case Advocates, therefore there is no data available for TAS Case Advocacy or Systemic Advocacy quality metrics.

Measure	Description	FY 2022 Target	FY 2022 Cumulative ¹
Overall Quality of Case Advocacy (CA) Closed Cases	Percentage of sampled closed cases meeting the prescribed attributes of advocacy, customer, and procedural focus.	87%	
Advocacy Focus of CA Closed Cases	Percentage of sampled closed cases where TAS advocated effectively in resolving taxpayers' issue, protecting taxpayers' rights, taking substantive actions, issuing Operations Assistance Requests (OARs) and Taxpayer Assistance Orders (TAOs), and keeping taxpayers informed.	90.5%	
Procedural Focus of CA Closed Cases	Percentage of sampled closed cases where TAS took actions in accordance with the tax code, Internal Revenue Manual (IRM), and technical and procedural requirements.	87.5%	
Customer Focus of CA Closed Cases	Percentage of sampled closed cases where TAS took timely actions and adhered to disclosure requirements.	83%	
Taxpayer Advocate Management Information System (TAMIS) Accuracy Review of CA Closed Cases ²	Percentage of sampled closed cases with the correct TAMIS codes.	82%	
Customers Satisfied in CA Closed Cases ³	Percentage of taxpayers who indicate they are very satisfied or somewhat satisfied with the service provided by TAS.	84%	
Customers Dissatisfied in CA Closed Cases	Percentage of taxpayers who indicate they are somewhat dissatisfied or very dissatisfied with the service provided by TAS.	Indicator	

Appendix 2: TAS Performance Measures and Indicators

Measure	Description	FY 2022 Target	FY 2022 Cumulative ¹
Solved Taxpayer Problem in CA Closed Cases ⁴	Percentage of taxpayers from the customer satisfaction survey who indicate the TAS employee did their best to solve the taxpayer's problems.	85%	
Operations Assistance Request (OAR) Reject Rate ⁵	Percentage of TAS's rejected OAR requests for IRS operating division or function's actions.	Indicator	4.9%
Expired OAR Rate ⁶	Percentage of OARs that were open at the end of a period where the Requested Completion Date or (if present) Negotiated Completion Date is more than five workdays overdue.	Indicator	8.5%
Relief Granted ⁷	Percentage of closed cases where TAS provided full or partial relief.	Indicator	79.7%
TAOs Issued ⁸	Count of TAOs issued by TAS.	Indicator	4,062
Median – Closed Case Cycle Time	Median number of days taken to close TAS cases. This indicator <i>does not</i> include reopened cases.	Indicator	89
Mean – Closed Case Cycle Time	Mean number of days taken to close TAS cases. This indicator includes reopened cases.	Indicator	121.5
Closed Cases per CA full-time equivalents (FTEs)	Number of closed cases divided by total Case Advocacy FTEs realized. (This includes all labor hours reported to the Executive Director of Case Advocacy).	Indicator	193.4
Closed Cases per Direct FTE	Number of closed cases divided by direct CA FTEs realized.	Indicator	552
Systemic Burden Receipts	Percentage of systemic burden receipts, Criteria 5 through 7, compared to all receipts excluding reopened case receipts.	Indicator	46.2%
Percentage of NTA Toll-Free Calls Answered by Centralized Case Intake (CCI)	Percentage of NTA Toll-Free calls answered compared to the total number of NTA Toll-Free calls transferred to CCI.	Indicator	25.9%
CCI Created Cases	Number of cases created from intake advocate calls that meet the TAS case acceptance criteria.	Indicator	6,920
Quick Closures	Number of quick closures by all Intake Advocates.	Indicator	619
CCI Assistance Provided and No Case Created ⁹	Number of calls CCI provided assistance on without creating a case or completing a quick closure.	Indicator	14,541

Protect Taxpayer Rights and Reduce Burden

Measure	Description	FY 2022 Target	FY 2022 Cumulative
Overall Quality for Systemic Advocacy (SA) Projects ¹⁰	Percentage of SA projects and immediate interventions (II) meeting the advocacy, customer, and procedural quality attributes' measures.	90.0%	
Advocacy Focus for SA Projects	Percentage of SA projects and IIs where SA took the appropriate actions to resolve taxpayer problems.	90.0%	
Customer Focus for SA Projects	Percentage of SA projects and IIs where SA provided substantive updates to the submitter during the initial and subsequent contacts, contacted internal and external stakeholders, wrote correspondence following established guidelines, and took outreach and education actions when appropriate.	90.0%	
Procedural Focus for SA Projects	Percentage of SA projects and IIs where SA resolved submitter's inquiries efficiently within the guidelines and timeframes prescribed and through proper workload management.	90.0%	
Satisfaction of Taxpayer Advocacy Panel (TAP) members ¹¹	Percentage of satisfaction of TAP members who indicate they agree or strongly agree to the member survey question, "I have been satisfied as a member of the TAP."	85%	
Satisfaction of Users of Systemic Advocacy Management System (SAMS)	Percentage of SAMS users who indicate they agree or strongly agree to the survey question, "I would recommend SAMS to others as a way to elevate systemic issues."	80%	76%
SAMS Review Process Median Days ¹²	Median count of days it takes SA to complete the three-level review process from the issue submission date to the date issue is closed on SAMS.	Indicator	0
Projects Validated as Involving a Systemic Issue	Percentage of overall advocacy projects closed that an SA Technical Advocacy Director validates as a systemic issue.	Indicator	100%
Internal Management Document (IMD) Recommendations Accepted by the IRS	Count and percentage of TAS's IMD recommendations accepted by the IRS.	Indicator	263 (65%)
Advocacy Effort Recommendations Made to the IRS	Count of advocacy effort recommendations. Advocacy efforts include projects, task forces, collaborative teams, Advocacy Issue Teams, and rapid response teams (excludes IMD/SPOC and Annual Report to Congress).	Indicator	16
Advocacy Effort Recommendations Accepted by the IRS	Count of advocacy effort recommendations accepted by the IRS.	Indicator	15

Appendix 2: TAS Performance Measures and Indicators

Measure	Description	FY 2022 Target	FY 2022 Cumulative
TAP Recommendations Fully or Partially Accepted ¹³	Percentage of fully or partially accepted TAP recommendations accepted by the IRS.	Indicator	
Number of Proposed Taxpayer Advocate Directives (TADs)	Count of Proposed TADs. As defined in IRM 13.9.1, Procedures for Taxpayer Advocate Directives, a proposed TAD is a written communication from the National Taxpayer Advocate that recommends action (or forbearance of action) to address a systemic problem that affects multiple taxpayers, which TAS has brought to the attention of the responsible IRS head of office. A Proposed TAD is marked "Proposed TAD."	Indicator	0
Number of TADs Issued	Count of formal TADs. Per IRM 13.9.1, Procedures for Taxpayer Advocate Directives, a TAD is a statutory tool the National Taxpayer Advocate may use to elevate systemic issues that affect multiple taxpayers to ensure that IRS senior leadership is fully informed of urgent and significant issues and the National Taxpayer Advocate's recommendations to address those issues.	Indicator	2

Sustain and Support a Fully-Engaged and Diverse Workforce

Measure	Description	FY 2022 Target	FY 2022 Cumulative
Employee Satisfaction	Percentage of satisfaction of employees who respond satisfied or very satisfied to the employee satisfaction survey question, "Considering everything, how satisfied are you with your job?"	71%	70%
Employee Participation	Percentage of employees who take the employee satisfaction survey.	68%	53%

Annual Report to Congress (ARC) Recommendations

Measure	Description	FY 2022 Target	CY 2020 Cumulative	CY 2021 Cumulative
ARC Most Serious Problem (MSP) Recommendations Made to IRS	Count of ARC MSP recommendations made by TAS to the IRS each year through the ARC.	Indicator	73	88
Number of ARC MSP Recommendations Accepted by IRS ¹⁴	Count of MSP recommendations in ARC accepted by IRS.	Indicator	48	61

Appendix 2: TAS Performance Measures and Indicators

Measure	Description	FY 2022 Target	CY 2020 Cumulative	CY 2021 Cumulative
Percentage of ARC MSP Recommendations Accepted by IRS	Percentage of total ARC MSP recommendations accepted by IRS each year in the ARC compared to the total number of recommendations made.	Indicator	66%	69%
ARC MSP Recommendations Implemented by IRS ¹⁵	Count of the recommendations accepted by IRS and implemented.	Indicator	21	29
ARC Legislative Recommendations Enacted by Congress ¹⁶	Count of Legislative Recommendations provided in the ARC and enacted by Congress.	Indicator	0	4

Endnotes

- 1 Effective September 13, 2021, TAS suspended the entire quality review process performed by QRP to provide assistance to CAs.
- 2 *Id.*
- 3 TAS administers an internally developed customer satisfaction survey annually. FY 2022 results are not available at the time of this report.
- 4 *Id.*
- 5 OAR Reject Rate excludes reject reason Business Operating Division/function disagrees.
- 6 This metric is a point estimate as of the date the report is run and is not cumulative. Results will vary depending on report run date. FY 2022 report run date was October 1, 2022.
- 7 TAS tracks resolution of taxpayer issues through codes entered on TAMIS at the time of closing. IRM 13.1.21.2, Closing Criteria (Apr. 1, 2021) requires case advocates to indicate the type of relief or assistance they provided to the taxpayer. The codes reflect full relief, partial relief, or assistance provided. This indicator *includes* reopened cases.
- 8 IRC § 7811 authorizes the National Taxpayer Advocate to issue a TAO when a taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the tax laws are being administered.
- 9 Data only reflects activity of intake advocates in CCI sites using the Aspect phone system and does not include activity of intake advocates in local offices that do not have the Aspect system.
- 10 Effective September 13, 2021, TAS suspended the entire quality review process performed by QRP to provide assistance to CAs by completing the closure process for their cases and monitoring for returns to be processed.
- 11 The TAP survey is administered to all Panel members. Results are not available at the time of this report.
- 12 For FY 2022, TAS closed more than 9,400 SAMS issues. New procedures allowed TAS to close immediately 7,411 SAMS submissions classified as Individual Issues in less than one day. Therefore, a majority of the days open were calculated as zero, resulting in zero for the SAMS Review Process Median Days. Removal of the Individual Issues skewing the data would result in a SAMS Review Process Median Days of 32 days.
- 13 Results are not available at the time of this report.
- 14 The IRS's responses to recommendations for CY 2021 are available online in the ARC Recommendations Tracker, <https://www.taxpayeradvocate.irs.gov/arc-recommendations-tracker/>.
- 15 The counts are not final as the IRS is continually working open recommendations.
- 16 The annual count is derived from the year legislation is enacted/passed and not the year recommendation was made. The CY count is updated after the release of Appendix 2 of the National Taxpayer Advocate's Purple Book in December.