

Fiscal Year 2022 Objectives Report to Congress: Objectives Status Update

In its Fiscal Year 2022 Objectives Report to Congress, TAS outlined 34 key organizational objectives for the coming fiscal year (FY). This table presents status updates to each of the 34 objectives, which are grouped within three categories – Systemic Advocacy Objectives (SAOs), TAS Case Advocacy and Other Business Objectives, and TAS Research Objectives. For more detailed information on each objective and its activities, please visit the [TAS Operational Plan website](#).

Objective #	Systemic Advocacy Objective	FY 2022 TAS Actions and Accomplishments
1	TAS will continue to dialogue with the IRS about hiring, recruitment, and retention and will review IRS Human Capital Office (HCO) strategies for measurable improvement, and if appropriate, make recommendations for improvement.	<p>TAS continued discussions related to hiring, recruitment, and retention with IRS HCO. TAS reviewed HCO strategies for measurable improvement and made recommendations for improvement as necessary. TAS leadership continued to advocate for adequately sustained, multiyear funding to allow for increased IRS hiring capacity and to overcome employee attrition through the Congressional Affairs Program (CAP) Conference and the National Taxpayer Advocate's Annual Report to Congress, Most Serious Problems, and Legislative Recommendations. For example, in the 2021 Annual Report to Congress, the National Taxpayer Advocate published the Most Serious Problem, <i>The Lack of Sufficient and Highly Trained Employees Impedes Effective Tax Administration</i>, and the 2022 Purple Book Legislative Recommendation, <i>Revamp the IRS Budget Structure and Provide Sufficient Funding to Improve the Taxpayer Experience and Modernize the IRS's Information Technology Systems</i>, to urge Congress to ensure the IRS has sufficient funding, staffing, and technology to provide a high level of service to taxpayers while protecting their rights. Also, we reviewed changes made and implemented by IRS HCO to determine if it achieved measurable results to the improvement of the hiring process.</p> <p>Additionally, TAS continued to work with HCO to assist and comment on plans for recruitment and hiring and make recommendations that will meet the upcoming IRS hiring challenges while also increasing the level of customer service for taxpayers and stakeholders.</p>
2	TAS will collaborate in developing the IRS's training strategy.	<p>TAS's cross-functional team continued working on the next iteration of taxpayer rights training, which was released in October 2022. TAS completed the taxpayer rights scenarios, modernizing the training using the latest training development software. Further, TAS is highlighting this topic in the 2022 Most Serious Problem, <i>IRS Hiring and Training: Weaknesses in the Human Capital Office's Hiring, Recruitment, and Training Programs Are Undermining the IRS's Efforts to Achieve Appropriate Staffing to Meet Taxpayer Needs</i>, <i>supra</i>.</p>

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3	TAS will develop a strategy to gain insights into taxpayer needs that will inform a more robust prioritization plan for digital notice delivery.	TAS partnered with the IRS on prioritization of digital notice delivery based on taxpayer needs by collaborating with IRS on its timeline for when all notices issued by the IRS will be viewable within Online Account and Tax Pro Online Account and identified additional functionalities for Online Account. Also, TAS reviewed and commented on non-IRS online service offerings available to practitioners and worked with the IRS in its development of the Tax Pro Online Account. Through our collaboration with the IRS, TAS found ways to integrate the various online services into a seamless platform.
4	TAS will collaborate with the IRS to ensure continued improvement of the IRS's telephone and in-person service.	TAS worked with the IRS to improve its telephone and in-person service (Taxpayer Assistance Centers) through joint efforts on projects, direct advocacy, and inclusion of this issue in the 2021 Annual Report to Congress Most Serious Problem, <i>Taxpayers Face Significant Challenges Reaching IRS Representatives Due to Longstanding Deficiencies and Pandemic Complications</i> along with blogs from the National Taxpayer Advocate. TAS executives meet at least monthly with the IRS's Wage and Investment (W&I) Division to discuss and collaborate on emerging customer service issues.
5	TAS will work with the IRS to increase its transparency.	Transparency: For information on this objective, please visit the TAS Operational Plan website .
6	TAS will advocate for an expanded range of improved options for accessing IRS services and information using digital communications.	This advocacy effort was addressed in numerous ways including presentation in the 2021 Annual Report to Congress Most Serious Problem, <i>Digital Communication Tools Are Too Limited, Making Communication With the IRS Unnecessarily Difficult</i> , and the 2022 Purple Book Legislative Recommendation, <i>Revamp the IRS Budget Structure and Provide Sufficient Funding to Improve the Taxpayer Experience and Modernize the IRS's Information Technology Systems</i> . Additionally, TAS participated in sessions to identify business needs and requirements for tools to enable the delivery of externally facing IRS services across all channels while protecting taxpayer data from potential fraudsters and identity thieves; participated in the Omni-Channel Integrated Project Team to develop strategies to secure user access to the right IRS services; and completed the update of a memorandum to implement a deviation allowing taxpayers and representatives to use electronic or digital signatures.

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7	TAS will identify and propose recommendations to mitigate future filing season delays and improve taxpayer service.	TAS Local Taxpayer Advocates (LTAs) played a critical role in Congress approving an increased budget for TAS by meeting with congressional offices weekly, sharing the status and effect of the IRS backlogs on taxpayers, and providing the National Taxpayer Advocate's blogs and talking points. The LTAs conducted virtual office visits during the CAP Conference and continued discussing the Annual Report to Congress, Most Serious Problems, and Legislative Recommendations. The LTAs focused their message on the 2021 Annual Report to Congress Most Serious Problem, <i>The Lack of Sufficient and Highly Trained Employees Impedes Effective Tax Administration</i> , and 2022 Legislative Recommendation, <i>Revamp the IRS Budget Structure and Provide Sufficient Funding to Improve the Taxpayer Experience and Modernize the IRS's Information Technology Systems</i> .
8	TAS will continue to work with the IRS to minimize refund delays for taxpayers whose legitimate tax returns are delayed by IRS fraud filters.	<p>TAS participated with the IRS on initiatives such as Secure Access Digital Identity (SADI) authentication and the Documentation Upload Tool (DUT) expansion efforts. Taxpayers selected by the identity theft (IDT) filters will use SADI to authenticate their identities and validate their tax return filing. Some of the fraud (non-IDT) filter workstreams now accept taxpayer substantiation through the DUT. SADI is easier to use than Secure Access, and uploading documents to DUT is quicker than mailing or faxing.</p> <p>TAS identified issues with SADI that prevented taxpayers from successfully completing authentication through the Video Agent (virtual) method. TAS elevated the issue to the IRS and collaborated with it to clarify the taxpayer's next steps upon successful video authentication. Additionally, the IRS expanded DUT to allow taxpayers who received the IRS Notice "Information Regarding Your Refund – Refund Being Held Pending More Thorough Review" to respond to the IRS.</p>
9	TAS will work with the IRS to identify enhanced e-filing and digital signature options.	Enhanced e-filing and digital signature options: For information on this objective, please visit the TAS Operational Plan website .
10	TAS will continue to advocate for allowing taxpayers requesting an abatement the opportunity for administrative review with the Independent Office of Appeals, issuance of a 30-day letter, and improved online tools.	The IRS removed a selectable paragraph in Letter 916C that states the law does not allow taxpayers to file a claim to reduce the tax they owe or appears to advise taxpayers they cannot seek an abatement of tax without first paying the amount of tax already assessed. The corresponding Internal Revenue Manual 21.5.3.4.6 has been revised to no longer suggest the use of this paragraph. TAS continued to advocate for an appeal process for denied requests for abatement and made recommendations as appropriate by starting preliminary discussions with various stakeholders including Chief Counsel and the Independent Office of Appeals about possible revisions to the letter. TAS anticipates that securing approvals of the various Business Operating Divisions who use the letter, and making actual changes to the letter will be a multiyear effort.

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11	TAS will work with the IRS with the goal of preventing Recovery Rebate Credit (RRC) math errors in the next filing season.	TAS continued educating taxpayers through outreach opportunities. TAS completed nationwide outreach to educate taxpayers about filing season topics and ways to avoid common filing errors during 65 pre-filing season events. The topics included the RRC, the Advance Child Tax Credit (AdvCTC), and additional filing season reminders to prevent delays in the processing of returns. Taxpayers were encouraged to file tax returns electronically and use IRS online resources to reconcile the RRC and/or AdvCTC payments. TAS partnered with the IRS to provide face-to-face assistance to taxpayers nationally during 20 "Taxpayer Experience Days" held on Saturdays. Also, TAS leadership partnered with the IRS during the "Hearing All Voices" events to cultivate relationships with small business owners by educating them about the filing season preparations and by listening to their tax issues. TAS analysts completed review of the 2021 RRC Form 1040 instructions and worksheets and found no errors in the instructions. TAS will continue to monitor the RRC and AdvCTC and provide input as issues arise.
12	TAS will continue working with the IRS in FY 2021 on the implementation of the unemployment compensation recovery process and ensure the recovery is complete into FY 2022.	Unemployment compensation recovery process: For information on this objective, please visit the TAS Operational Plan website .
13	TAS will ensure the Child Tax Credit Update Portal (CTCUP) and periodic payments are accurate and timely.	TAS participated on servicewide teams until the CTCUP and CTC non-filer sign-up tool closed, and periodic payments ended December 2021. TAS collaborated with the IRS to provide IRM updates, correspondence products, self-help guidance, and other materials to reflect the legislative mandates and procedures. The team completed updates to the IRMs, forms, publications and letters dealing with the American Rescue Plan Act. Additionally, TAS worked with the IRS to develop targeted outreach for taxpayers and tax professionals regarding the options and benefits of the CTCUP and the Non-Filers Sign-Up tool.
14	TAS will strategize with the IRS to connect and better communicate with taxpayers involved in the correspondence audit process.	Correspondence audit process: For information on this objective, please visit the TAS Operational Plan website .
15	TAS will work with the IRS to identify any areas needing improvement in collection practices and communication, specifically for low-income taxpayers.	TAS developed a method to identify taxpayers with defaulted installment agreements (IAs) whose necessary living expenses exceeded their gross income and who may be eligible for an offer in compromise (OIC). The IRS accepted TAS's method and will test the effectiveness of soliciting OICs from a statistically valid sample of these taxpayers.

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16	TAS will continue to work with the IRS to resolve the issues contributing to erroneous Collection Statute Expiration Dates (CSEDs) resulting from unreversed pending IAs.	<p>The Integrated Automation Technology (IAT) Compliance Suite Payment Calculator was used to verify that an IA will fully pay all amounts for which the taxpayer is liable prior to the CSED. The IAT CSED Calculator Tool was used to determine the length of the CSED extension for each tax module or for extending the CSED to one date for all modules, ensuring no CSED extension is longer than five years (plus up to one year to account for changes in the agreement). The IRS paused use of the IAT CSED Calculator Tool; however, if it restarts, TAS will reengage in its efforts.</p> <p>Additionally, the IRS has established a process to ensure payments are returned to taxpayers when they are not barred by the refund statute. TAS will monitor the progress.</p>
17	TAS will work with the IRS to determine if it can develop a more targeted approach to reach taxpayers for whom OICs may be a viable option.	OICs: For information on this objective, please visit the TAS Operational Plan website .
18	TAS will continue to advocate to mitigate the unintended impact of the filing season postponements to taxpayers whose advance payments (including withholding and quarterly payments) no longer correspond to the due date for 2019 and 2020 tax returns.	The Department of the Treasury agreed to include this recommendation in its Priority Guidance Plan. Please see page 18, #21, https://www.irs.gov/pub/irs-ut/2022-2023-pgp-initial.pdf .
19	TAS will work with the IRS to identify delays and propose recommendations to improve the timely payment of tentative allowances.	<p>TAS created and worked a project to evaluate the adequacy of IRS systems reporting on the status of taxpayer applications for refund and anticipated delays. TAS collaborated with the IRS to identify issues causing delays, expedite relief to taxpayers, and propose recommendations. Some of TAS's actions included monitoring inventory levels of Form 1045, Application for Tentative Refund, for individuals and Form 1139, Corporation Application for Tentative Refund, for businesses. TAS advocated for a dedicated fax line, or other means of delivery to expedite processing of paper forms, recommended the IRS assign a specific employee unit to process the forms, and developed a communication strategy to guarantee the IRS is transparent and informs taxpayers regarding the status of their application for refund and any anticipated delays.</p> <p>Additionally, TAS published the 2021 Annual Report to Congress Most Serious Problem, <i>Electronic Filing Barriers Increase Taxpayer Burden, Cause Processing Delays, and Waste IRS Resources</i>, where the National Taxpayer Advocate recommended that the IRS invest in 2-D bar code technology and enhanced optical character recognition software to expedite and optimize the processing of paper-filed tax returns and forms.</p>

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20	TAS will 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.	ITINs: For information on this objective, please visit the TAS Operational Plan website .
21	TAS will work with the IRS to end systemic assessment of International Information Return (IIR) penalties and replace that system with an improved, fair program.	<p>The IRS incorporated the relief from systemic assessment of IIR penalties in paragraph 12 of IRM 21.8.2.19.2. Although it was made official in October 2022, the relief was contemplated in late 2021 and for the most part was effective immediately.</p> <p>Moreover, the relief provided a systemic abatement for most tax year (TY) 2019 and 2020 systemically-assessed IIR penalties, and in reality, the IRS did not assert the IRC § 6677 penalty for TY 2020 filings in anticipation of the IRM change. Aged penalty abatement requests for TY 2018 and prior have been and are still being considered by the IRS as it has worked through its backlogs.</p>
22	TAS will research the effectiveness of the new Voluntary Disclosure Program (VDP), announced November 20, 2018, as compared to the earlier VDP it replaced.	TAS researched the effectiveness of the new VDP and developed recommendations to improve the process. TAS finalized a project to monitor issues related to the ending of the Offshore Voluntary Disclosure Program in 2018 and the changes in November 2020 to the Delinquent International Information Return Submission Procedures. Although no issues specific to the program or preclearance process have been identified, and most TAS cases in the VDP appear to be due to general IRS processing delays attributable to the COVID-19 pandemic, TAS continues analyzing data of the VDP accounts opened by IRS's Examination Division since September 2018 and the small percentage of instances for which TAS has a case.

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Objective #	TAS Case Advocacy and Other Business Objectives	FY22 TAS Actions and Accomplishments
1	TAS will expand its use of digital tools to interact with taxpayers, practitioners, and congressional offices.	<p>TAS expanded the use and availability of several digital tools among TAS employees to enhance interactions with taxpayers, practitioners, and congressional offices. These included the testing and expansion of DUT in our Hartford, CT office. The rollout will continue to other areas. Also, IRS's Enterprise Case Management (ECM) led a team analysis of case advocacy needs and opportunities for case management, with representatives from TAS and W&I staff involved in call handling, case intake, and case management. TAS monitored ECM progress on components for external referrals that have potential for reuse. Additionally, TAS continues to monitor the implementation of Taxpayer Digital Communication (TDC) across all business units and channels, including TAS.</p> <p>Work on this objective will continue in FY 2023 by evaluating if further expansion and enhancements of DUT beyond the initial rollout are possible and beneficial, collaborating within the ECM office to modernize system capabilities using "ride-along" processes, and working with the IRS to expand the TDC channels. Also, the funding request for the TAS case status advisor advanced to the next selection round. TAS submitted the full application for funding prioritization before the Enterprise deadline.</p>
2	TAS will identify case process efficiencies.	<p>TAS leadership approved three improvements identified by the Lean Six Sigma team. Implementation of the improvements will begin in FY 2023. TAS completed negotiations and reached agreement with W&I on an updated Service Level Agreement (SLA). Further, the risk assessment and management strategy were approved by leadership with implementation planned for FY 2023.</p> <p>During FY 2023, we will continue to identify and address the impact of the pandemic on our work processes. Also, we will continue tracking the progress of an Integrated Action Tool programming change to calculate the CSED and correct erroneous accounts, identifying additional delegated authorities for regular use by TAS to improve taxpayer service, and developing our intake strategy.</p>
3	TAS will update existing SLAs.	TAS updated our SLAs and collaborated with four IRS organizations to replicate and finalize the existing SLAs into unique sections within the IRM. TAS will continue to work with the other IRS organizations to replicate their SLAs into the IRM and to finalize a new IRM section outlining the SLA negotiation and update process during FY 2023.
4	TAS will develop a proposal to expand its delegated authorities.	Delegated Authorities: For information on this objective, please visit the TAS Operational Plan website . The National Taxpayer Advocate plans to revisit delegated authorities in FY 2023.

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5	TAS will expand its outreach efforts with a focus on reaching the underserved and giving taxpayers the tools to help resolve their issues sooner.	<p>To expand the use of virtual outreach, the TAS Case Advocacy function partnered with the Low Income Taxpayer Clinic (LITC) program to garner support to deploy Virtual Service Delivery kiosks on two Native American reservations. Further, Case Advocacy continued to expand Native Americans' ability to reach TAS through outreach and our digital platforms.</p> <p>TAS continued the expansion of the digital Taxpayer Roadmap Online Tool to include additional IRS processes and explore providing the tool in Spanish by reviewing the existing Roadmap content. New content was identified and is under consideration by leadership. Also, TAS identified 127 notice pages for review on the Taxpayer Roadmap located on the TAS website to make certain the content is current and accurate. If content changes are needed, TAS will publish and coordinate all updates.</p>
6	TAS will use new platforms to recruit qualified candidates to address ongoing staffing needs.	<p>Although the IRS-imposed hiring pause was lifted for TAS, the announcement for the TAS recruitment analyst position was moved to the first quarter of FY 2023. As of July 2022, TAS temporarily detailed an employee into the TAS Human Resources office to take initial actions to get the TAS Recruitment and Workforce Planning Strategy up and running.</p> <p>While our goal for FY 2022 was to hire 20 to 25 employees through the Non-Paid Work Experience (NPWE) program, we have encountered issues filling these positions and have submitted hiring requests to bring on eight NPWE. Some of the applicants declined employment due to the length of time it took to get the background check completed or because the temporary job offers were rescinded by IRS HCO.</p> <p>TAS will continue work related to hiring a recruitment analyst during the first quarter of FY 2023.</p>
7	TAS will modernize and expand its training to ensure all employees, especially new hires, receive timely training to be successful in their position.	TAS completed activities for revamping existing case advocate and intake advocate training, deploying a self-study course for all lead case advocates, designing new manager training curriculum, expanding the implementation of virtual training methods, providing external training and continuing professional education credits, and training for managers on leading in a virtual environment. During FY 2023, TAS will continue to support the IRS's Taxpayer First Act training initiatives and develop a consistent and streamlined onboarding process for new hires.
8	TAS will continue to support and expand leadership development.	TAS created a dedicated Coaching SharePoint resource page for TAS coaches and program participants and updated the professional development section of the TAS Welcome Screen. During the first quarter of FY 2023, TAS will continue monitoring HCO's progress in the Leadership Succession Review cycle.

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Objective #	TAS Research Objectives	FY22 TAS Actions and Accomplishments
1	TAS will determine taxpayer needs and preferences for establishing online accounts with the IRS and authenticating secure access to those accounts.	TAS Research issued a report to Online Services regarding the focus group moderators guide and data collection instrument. TAS will continue to work other issues on this objective in FY 2023 with additional deliverables in the first quarter.
2	TAS will analyze why taxpayers often do not respond to various types of IRS notices and letters and how to improve the response rate.	TAS compiled the response rates for several IRS notices and letters with high non-response rates. Further, TAS began reviewing IRS procedures for handling incoming taxpayer correspondence to identify ways to improve efficiency when processing taxpayer responses. Also, TAS held focus groups with tax preparers at the IRS Tax Forums. The focus groups solicited suggestions to clarify IRS written communications, so taxpayers understand what actions they need to take. Lastly, TAS contracted with a private vendor to 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.
3	TAS will 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.	TAS interviewed IRS Research personnel who have worked extensively on EITC compliance studies to obtain their insights and suggestions for changes in the structure of EITC guidelines while preserving the benefit to low-income taxpayers brought by this credit.
4	TAS will determine causes of Form 4029, Application for Exemption of Social Security and Medicare Taxes and Waiver of Benefits, processing errors and work with the IRS to implement changes to its processing procedures. TAS will share the data and our research with the IRS for outreach endeavors to educate taxpayers on potential errors and best practices in filing Form 4029.	TAS Research analyzed Form 4029 processing errors and found no systemic issues. The project was subsequently closed.