



TAS CASE ADVOCACY AND OTHER BUSINESS OBJECTIVES

A fundamental component of TAS's mission is to protect taxpayer rights and help taxpayers (*e.g.*, individuals, business owners, and exempt organizations) resolve tax-related issues they could not resolve on their own through normal IRS channels. Our Case Advocates work directly with taxpayers or their representatives by identifying issues, researching solutions, and advocating within the IRS on behalf of taxpayers to resolve the issues. TAS also identifies potential challenges and larger systemic problems that may affect a specific group of taxpayers or taxpayers at large and works proactively with the IRS to alleviate unnecessary burden for taxpayers. Our goal is to continuously improve our internal processes and advocacy efforts to work more efficiently and effectively for taxpayers.

1. BROADEN RELATIONSHIPS WITH TAXPAYERS THROUGH PROACTIVE OUTREACH

Many taxpayers may face financial hardships, experience economic burdens due to IRS action or inaction, or have difficulty resolving their issues directly with the IRS and need a helping hand. TAS is their safety net to resolve these issues. TAS assists taxpayers in resolving problems with the IRS through our casework and outreach. Our casework not only resolves issues for individuals and businesses but also provides TAS the opportunity to keep a pulse on current tax issues facing taxpayers and the IRS's response to these issues, and affords us the ability to continuously make recommendations to resolve or prevent issues. In addition to our casework, TAS uses data analytics to identify trends and develop outreach products and events that raise awareness about common tax issues.

TAS's relationships with internal and external stakeholders are critical to the success of our outreach. Between October 1, 2022, and March 31, 2023, TAS leveraged our relationships with stakeholders to complete 1,083 community events and 250 Problem Solving Days.¹ Our Local Taxpayer Advocates (LTAs) partnered with IRS Customer Assistance, Relationships, and Education; professional organizations; Low Income Taxpayer Clinics; Taxpayer Advocacy Panel volunteers; local congressional offices; radio stations; homeless shelters; local housing authorities; domestic violence shelters; the Salvation Army; libraries; high schools; colleges; universities; legal aid providers; and veterans-service organizations to inform taxpayers and practitioners about TAS services, eligibility for valuable tax credits, taxpayer rights, available tax resources, and how to address

¹ Data obtained from TAS Outreach Database (Mar. 31, 2023). Problem Solving Days provide TAS the opportunity to meet with taxpayers and their representatives to discuss unresolved IRS tax issues and provide education on the Taxpayer Bill of Rights, tax benefits and credits, and emerging issues.

unresolved tax issues. In addition, our LTAs participated in community resource fairs to raise awareness about TAS and assisted taxpayers in resolving problems with the IRS. Through our casework, TAS observed that taxpayers continue to suffer the residual effects of service interruptions and processing delays brought on by COVID-19 and continuously worked with our IRS counterparts to make recommendations throughout the year that mitigated the effects.

In fiscal year (FY) 2024, we aspire to broaden our relationships with underserved communities who face significant barriers when engaging with the IRS and who are suffering from financial hardships or systemic issues. Our focus on underserved populations will primarily include Native American communities, members of the military, taxpayers with disabilities, taxpayers with limited English proficiency, low-income taxpayers, taxpayers living in rural communities, taxpayers living abroad, and the elderly. Every LTA and their local office will examine their community's unique needs to develop an initiative that will focus their outreach efforts on a specific underserved population within their community. We will utilize real-time products to ensure equity by informing taxpayers about TAS services, tax law, and procedural changes. In FY 2024, TAS will help taxpayers resolve IRS issues through our partnerships with the IRS, including events such as the Saturday Taxpayer Experience Days. During these Taxpayer Experience Days, taxpayers can discuss their tax issues with an IRS or TAS employee who will help taxpayers resolve issues, understand their rights, and understand their eligibility for refundable credits.

In support of expanding TAS outreach endeavors, TAS commissioned an in-depth study of current outreach plans and activities to identify new and innovative ways to partner with internal and external stakeholders to better serve taxpayers and their representatives. The results will inform and direct our future outreach strategies and activities to educate and support underserved communities and emerging issues.

Objective 1 for FY 2024 – TAS will continue using proactive outreach to broaden relationships with taxpayers.

- Activity 1: Develop and communicate simple, customer-centric information to taxpayers about emerging tax issues, trends, and benefits.
- Activity 2: Partner with the IRS during Saturday Taxpayer Experience Days to assist taxpayers facing financial hardships or adverse impacts resulting from IRS action or inaction.
- Activity 3: Collaborate with internal and external stakeholders to expand our local offices' presence within underserved communities.
- Activity 4: Increase awareness of the TAS website and self-help resources through outreach and social media.

2. OPTIMIZE THE EXPERIENCE OF TAS CUSTOMERS

Assisting taxpayers is the core of everything we do in TAS and is the heart and soul of our employees. Throughout the year, we adjust the way we do business depending on the needs of taxpayers. Although some taxpayers prefer traditional methods of communication (*e.g.*, phone and mail), many want TAS to provide digital services like those provided by the private sector. In response to customer feedback, in FY 2023, TAS adopted digital service options and expanded taxpayers' ability to determine their eligibility for TAS services electronically via their mobile device or computer and completed testing of a functionality known as the Documentation Upload Tool (DUT). DUT is a digital solution that allows taxpayers and/or their representatives to submit case-related documents to TAS using a mobile device or computer through a secure portal. Due to the success of this DUT pilot, we are optimizing our customers' experience by expanding this tool to all congressional offices and tax professionals so they may submit case-related documents to their assigned TAS office digitally.

Enhancing our customers' experience includes providing accurate information and timely services to taxpayers and their authorized third parties. In FY 2023, we made it a priority to improve taxpayers' experience and identify opportunities to enable efficient and effective operations as we put our backlog behind us. TAS analyzed case receipts and initiated phone gating for local offices. This gating allowed TAS to provide a tailored, quick response to taxpayers seeking information regarding IRS notices and tax return processing rather than requiring the taxpayer to wait on hold to speak with one of our Intake Advocates. From October 1, 2022, to March 26, 2023, 90 percent of taxpayers selected one of the tailored messages instead of requesting to speak with a TAS Intake Advocate.² In addition, TAS launched a virtual assistant on our website, which expanded self-help channels for taxpayers. The TAS virtual assistant is a chatbot that provides a guided path to TAS web content. In FY 2023, the chatbot assisted taxpayers in evaluating their eligibility for TAS services. In FY 2024, TAS will continue to conduct a trend analysis of case receipts and utilize the TAS virtual assistant and phone gating to provide the most up-to-date information to our customers. TAS will also expand the TAS virtual assistant to include tax topics and hyperlinks where taxpayers can launch a specific topic's web page for more information. TAS will dedicate resources to examine current policies, procedures, available digital services, and our case management system to streamline our services. TAS will start a pilot for using email as an additional avenue of communication with taxpayers. Our goal is to expand our customer-centric approach and eliminate parts of our processes that hinder advocacy and pose unnecessary administrative burdens.

Objective 2 for FY 2024 – TAS will optimize the experience of our customers.

- Activity 1: Analyze case receipts and use phone messaging options to efficiently address common tax issues taxpayers face.
- Activity 2: Assess case processing guidance and TAS's case management system to identify efficiencies, streamline case processing, and reduce inefficiencies.
- Activity 3: Implement efficiencies to case processing identified in assessment of case processing guidance and TAS's case management system.
- Activity 4: Leverage technology to improve TAS's interactions with taxpayers and their authorized third parties, from case initiation to resolution, through the development of new case communication pathways. This may include expansion of the TAS virtual assistant and creation of automated case updates as well as enhancements to the Systemic Advocacy Management System.

3. CONTINUE NEGOTIATING UPDATES TO SERVICE LEVEL AGREEMENTS

TAS understands that time is of the essence in resolving taxpayers' tax issues. TAS and the IRS use Service Level Agreements (SLAs), which are nationally negotiated agreements between TAS and each IRS Business Operating Division (BOD) or function, that outline procedures and responsibilities for processing TAS casework when the authority to complete transactions rests outside of TAS. In FY 2023, TAS and the BODs collaborated to publish updated SLAs with the IRS Independent Office of Appeals into the Internal Revenue Manual (IRM) to make it easier to update and keep current moving forward.³ TAS also negotiated updates to the SLA IRMs with the Tax-Exempt/Government Entities BOD, the Chief Financial Officer, and the Criminal Investigation BOD.⁴

² Data obtained from TAS Local Intake Calls Report (Apr. 29, 2023).

³ See IRM 25.30.2, Service Level Agreement Between the IRS Independent Office of Appeals and the Taxpayer Advocate Service (Dec. 28, 2022).

⁴ See IRM 25.30.7, Service Level Agreement Between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service (Nov. 30, 2022); IRM 25.30.3, Service Level Agreement Between the Chief Financial Officer Division and the Taxpayer Advocate Service (Dec. 12, 2022); IRM 25.30.4, Service Level Agreement Between the Criminal Investigation Division and the Taxpayer Advocate Service (Nov. 3, 2022).

In FY 2024, TAS will continue to protect taxpayers' *right to quality service* by redefining how TAS and the IRS will resolve disagreements and obtain requisite approvals to publish updates more efficiently to the IRM during the SLA negotiation process.

Objective 3 for FY 2024 – TAS will continue to update existing SLAs.

- Activity 1: Collaborate with the Large Business and International BOD and the Small Business/Self-Employed (SB/SE) BOD to replicate their SLAs into unique sections within the IRM.
- Activity 2: Continue to negotiate with the Wage and Investment (W&I) and SB/SE BODs to centralize Operations Assistance Request routing, where practical.

4. IDENTIFY INTAKE PROCESSING EFFICIENCIES

Taxpayers and authorized third parties have multiple ways to access TAS services. They can phone, fax, or correspond with a local TAS office or TAS's Centralized Case Intake function. They can also call the IRS and National Taxpayer Advocate toll-free phone lines, and an IRS employee can electronically refer the taxpayer or authorized third party to TAS. For most taxpayers, TAS Intake Advocates are their first point of contact. The Intake Advocate works with the taxpayer and determines if they meet our case acceptance criteria. If not, the Intake Advocate will provide the taxpayer with information about who they need to contact within the IRS. During COVID-19 and the resulting IRS backlogs, TAS struggled to manage the volume of new requests for TAS assistance, control the distribution of intake work across the TAS organization, and maintain adequate intake resources to assist taxpayers promptly. When taxpayers were unable to reach the IRS, they turned to TAS for assistance. For our challenges in timely serving taxpayers, the National Taxpayer Advocate apologizes, and together with our leadership, TAS will work to improve our services so that we will be the trusted advocate for those in need. As our inventory levels are reaching manageable numbers and new technology develops, we will continue to review our current processes to identify intake efficiencies that will improve our ability to timely assist taxpayers.

In FY 2024, TAS will continue to protect taxpayers' *right to quality service* by evaluating the TAS case intake process to make our intake process more efficient.

Objective 4 for FY 2024 – TAS will continue to comprehensively analyze the intake process with emphasis on identifying ways to enhance customer intake.

- Activity 1: Partner with the W&I Lean Six Sigma organization to identify and map our intake process steps to improve process efficiencies and effectiveness.
- Activity 2: Identify which efficiencies identified as part of the Lean Six Sigma evaluation should be started and develop an implementation plan.
- Activity 3: Identify and address the impact of COVID-19 on our work processes, including:
 - Exploring new ways to address electronic referrals of taxpayers made by IRS employees using the Accounts Management System, and
 - Ensuring taxpayer referrals meeting TAS case acceptance criteria are loaded onto the Taxpayer Advocate Management Information System quickly.
- Activity 4: Explore new technology and intake streams, such as a digital pathway for submitting Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), allowing Intake Advocates to assist the most vulnerable taxpayers at the earliest opportunity.