

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).