

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.