

## TAXPAYER ADVOCATE SERVICE PERFORMANCE MEASURES AND INDICATORS

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. From September 13, 2021, through March 31, 2023, TAS suspended its quality review program. During the third quarter of fiscal year (FY) 2023, TAS fully resumed its internal quality review program. However, with the resumption of the quality review program after nearly two years of ceased operations and revised quality attributes, TAS considers FY 2023 to be a baseline year. Therefore, TAS is not reporting targets or results for quality metrics related to Case Advocacy (CA) Closed Cases and Systemic Advocacy (SA) Closed Projects.

### Resolve Taxpayer Problems Accurately and Timely

Measure	Description	FY 2023 Target	FY 2023 Cumulative
Overall Quality of CA Closed Cases	Percentage of sampled closed cases meeting the prescribed attributes of advocacy, customer, and procedural focus.		
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.		
Procedural Focus of CA Closed Cases	Percentage of sampled closed cases where TAS took actions in accordance with the IRC, Internal Revenue Manual (IRM), and technical and procedural requirements.		
Customer Focus of CA Closed Cases	Percentage of sampled closed cases where TAS took timely actions and adhered to disclosure requirements.		
Taxpayer Advocate Management Information System (TAMIS) Accuracy Review of CA Closed Cases	Percentage of sampled closed cases with the correct TAMIS codes.		

Measure	Description	FY 2023 Target	FY 2023 Cumulative
Customers Satisfied in CA Closed Cases <sup>1</sup>	Percentage of taxpayers who indicate they are very satisfied or somewhat satisfied with the service provided by TAS.	83%	
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	
Solved Taxpayer Problem in CA Closed Cases <sup>2</sup>	Percentage of taxpayers from the customer satisfaction survey who indicate the TAS employee did their best to solve the taxpayer's problems.	82%	
Congressional Offices Satisfied in CA Cases <sup>3</sup>	Percentage of Congressmembers and staffers who indicate they are very satisfied or somewhat satisfied with TAS service.	Indicator	
Congressional Offices Dissatisfied in CA Cases	Percentage of Congressional Offices who indicate they are somewhat or very dissatisfied with the service provided by TAS.	Indicator	
OAR Reject Rate <sup>4</sup>	Percentage of TAS's rejected OAR requests for IRS operating division or function's actions.	Indicator	6.3%
Expired OAR Rate <sup>5</sup>	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	7.6%
Relief Granted <sup>6</sup>	Percentage of closed cases where TAS provided full or partial relief.	Indicator	78.2%
TAOs Issued <sup>7</sup>	Count of TAOs issued by TAS.	Indicator	259

<sup>1</sup> Due to neutral responses by customers, the total percentage of FY 2022 Customers Satisfied (78 percent) and Dissatisfied (17 percent) will not add up to 100 percent. TAS administers an internally developed customer satisfaction survey annually. FY 2023 results are not available at the time of this report.

<sup>2</sup> TAS administers an internally developed customer satisfaction survey annually. FY 2023 results are not available at the time of this report. FY 2022 results showed 81 percent for this survey question.

<sup>3</sup> Due to neutral responses by customers, the total percentage of FY 2022 Customers Satisfied (81 percent) and Dissatisfied (12 percent) will not add up to 100 percent. TAS administers an internally developed Congressional Aide customer satisfaction survey annually. FY 2023 results are not available at the time of this report.

<sup>4</sup> OAR Reject Rate excludes reject reason Business Operating Division/Function disagrees.

<sup>5</sup> 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 2023 Business Objects Enterprise/Business Performance Management System report (Oct. 1, 2023).

<sup>6</sup> TAS tracks resolution of taxpayer issues through codes entered on TAMIS at the time of closing. IRM 13.1.21.2.1, Closing Actions (Apr. 1, 2021) requires case advocates to indicate the type of relief or assistance they provided to the taxpayer, [https://www.irs.gov/irm/part13/irm\\_13-001-021](https://www.irs.gov/irm/part13/irm_13-001-021). This indicator includes reopened cases.

<sup>7</sup> 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.

Measure	Description	FY 2023 Target	FY 2023 Cumulative
Median – Closed Case Cycle Time	Median number of days taken to close TAS cases. This indicator <i>does not</i> include reopened cases.	Indicator	77
Mean – Closed Case Cycle Time	Mean number of days taken to close TAS cases. This indicator includes reopened cases.	Indicator	110.6
Closed Cases per CA full-time equivalents (FTE)	Number of closed cases divided by total CA FTE hours realized. (This includes all labor hours reported to the Executive Director of Case Advocacy).	Indicator	171.9
Closed Cases per Direct FTE	Number of closed cases divided by direct CA FTE hours realized.	Indicator	463.0
Systemic Burden Receipts	Percentage of systemic burden receipts, Criteria 5 through 7, compared to all receipts excluding reopened case receipts.	Indicator	43.4%
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	49.6%
CCI Created Cases	Number of cases created from intake advocate calls that meet the TAS case acceptance criteria.	Indicator	1,918
Quick Closures	Number of quick closures completed by all Intake Advocates.	Indicator	535
CCI Assistance Provided and No Case Created <sup>8</sup>	Number of calls CCI provided assistance without creating a case or quick closure.	Indicator	28,150

**Protect Taxpayer Rights and Reduce Burden**

Measure	Description	FY 2023 Target	FY 2023 Cumulative
Overall Quality for SA Projects	Percentage of SA projects and immediate interventions (IIs) meeting the advocacy, customer, and procedural quality attributes' measures.		
Advocacy Focus for SA Projects	Percentage of SA projects and IIs where SA took the appropriate actions to resolve taxpayer problems.		

<sup>8</sup> 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.

Measure	Description	FY 2023 Target	FY 2023 Cumulative
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.		
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.		
Satisfaction of Taxpayer Advocacy Panel (TAP) members <sup>9</sup>	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."	86%	
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 <sup>10</sup>	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	279 (70%)
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	14

<sup>9</sup> The TAP survey is administered to all Panel members. Results were not available at the time of this report.

<sup>10</sup> For FY 2023, TAS closed 5,219 SAMS issues. New procedures allowed TAS to immediately close 3,497 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 28 days.

Measure	Description	FY 2023 Target	FY 2023 Cumulative
Advocacy Effort Recommendations Accepted by the IRS	Count of advocacy effort recommendations accepted by the IRS.	Indicator	12
TAP recommendations Fully or Partially Accepted <sup>11</sup>	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 <a href="#">IRM 13.9.1, Procedures for Taxpayer Advocate Directives</a> , 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 head of office. A Proposed TAD is marked "Proposed TAD."	Indicator	0
Number of TADs Issued	Count of formal TADs. Per <a href="#">IRM 13.9.1, Procedures for Taxpayer Advocate Directives</a> , 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	0

**Sustain and Support a Fully-Engaged and Diverse Workforce**

Measure	Description	FY 2023 Target	FY 2023 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%	71%
Employee Participation	Percentage of employees who take the employee satisfaction survey.	68%	62%

<sup>11</sup> Results were not available at the time of this report.

## Annual Report to Congress (ARC) Recommendations

Measure	Description	FY 2023 Target	Calendar Year (CY) 2021 Cumulative	CY 2022 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	88	46
ARC MSP Recommendations Accepted by IRS <sup>12</sup>	Count of MSP recommendations in ARC accepted by IRS.	Indicator	61	38
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	69%	83%
ARC MSP Recommendations Implemented by IRS <sup>13</sup>	Count of the recommendations accepted by IRS and implemented.	Indicator	42	23
ARC Legislative Recommendations Enacted by Congress <sup>14</sup>	Count of Legislative Recommendations provided in the ARC and enacted by Congress.	Indicator	4	2

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<sup>12</sup> The IRS's responses to ARC Recommendations are published as the ARC Report Card on TAS's website, <https://www.taxpayeradvocate.irs.gov/annual-report-to-congress-report-cards/>. Updates to open ARC Recommendations are available on the ARC Recommendations Tracker, <https://www.taxpayeradvocate.irs.gov/arc-recommendations-tracker/>.

<sup>13</sup> The counts are not final as the IRS is continually working open recommendations.

<sup>14</sup> The annual count is derived from the year legislation is enacted/passed and not the year the recommendation was made. The CY count is updated after the release of Appendix 2 of the National Taxpayer Advocate's Purple Book in January.