

## TAXPAYER ADVOCACY PANEL

TAP is a Federal Advisory Committee that TAS supports. It is comprised of an independent panel of approximately 75 citizen volunteers who listen to taxpayers, identify taxpayers' systemic issues, and make suggestions for improving IRS customer service. Volunteers represent all 50 states, the District of Columbia, and Puerto Rico, with one member representing U.S. citizens living or working abroad. Members serve a three-year term, with about one-third of the panel graduating each year.

### 4. Foster a Diverse Range of Taxpayer Advocacy Panel Volunteers and Educate Via Outreach

In FY 2025, TAP will prioritize several key areas to enhance its support for taxpayers. TAP will leverage targeted outreach campaigns to recruit individuals from various backgrounds and communities, including college students, international taxpayers, and senior citizens, to foster inclusivity and ensure the panel represents all sectors of the population and demographics.

Additionally, TAP will concentrate on expanding its outreach and training initiatives, both for TAP members and staff, to better equip them with the necessary tools and knowledge to effectively assist taxpayers. TAP will enhance communication channels to reach a wider audience, provide comprehensive training programs to enhance members' understanding of the IRS, and foster collaboration between TAP members and IRS staff to streamline support services for taxpayers. By prioritizing recruiting, outreach, and training efforts, TAP aims to strengthen its role as a vital advocate for taxpayers and enhance its ability to address their needs in the ever-evolving landscape of tax administration.

#### Objective 4 for FY 2025 – TAP will increase panel recruitment and outreach efforts.

- Activity 1: Leverage relationships within TAS and the IRS and with external partners through the release and promotion of TAP's Annual Report to maximize awareness of TAP and showcase the benefit of TAP's uniquely wide spectrum of demographic backgrounds.
- Activity 2: Partner with local colleges, non-profit organizations, tax professional organizations, and TAS and IRS stakeholders to conduct and promote TAP outreach activities and initiatives.

## LOW INCOME TAXPAYER CLINICS

Congress provides federal matching grants for Low Income Taxpayer Clinics (LITCs) to protect taxpayer rights by providing access to representation for low-income taxpayers and underserved communities. The grants provide clinics financial support to assist low-income individuals with IRS tax disputes and provide education and outreach to individuals who speak English as a second language. TAS, through the LITC Program, administers the grants and provides oversight of the clinics. In 2023, there were about 130 clinics throughout the United States that represented, educated, and advocated on behalf of taxpayers.

### 5. Refine and Conduct Low Income Taxpayer Clinic Research to Accurately Target Taxpayer Community Needs

To ensure communities with the greatest need for LITC services have access, the program's definition of underserved communities looks beyond geographic coverage to factors that may impact the level of need in various locations. For example, the LITC Program Office is gathering and reviewing data to determine if low-income taxpayers in various geographic locations interact with the IRS at different rates. Clinics in some areas have reported a decrease in taxpayer contacts, whereas other clinics have seen increasing demands for service.

Additionally, the LITC Program Office is conducting ongoing research to determine if certain geographic locations or groups of taxpayers experience higher rates of audit or other IRS interaction.<sup>3</sup>

Some groups of taxpayers, such as elderly or disabled taxpayers, those who live in rural areas, individuals with limited English proficiency, or those with other demographic characteristics may experience additional barriers to accessing services. The analysis of the research planned for FY 2025 will help shape future recruitment, funding, and general service delivery strategies.

**Objective 5 for FY 2025 – The LITC Program Office will work with TAS Research to refine its data model to help focus its recruiting and funding decisions.**

- Activity 1: Finalize the low-income taxpayer/IRS interaction dataset.
- Activity 2: Determine if the LITC Program can use additional datasets from the IRS and other agencies to further refine the definition of underserved or identify underserved communities.
- Activity 3: Develop heat maps of different areas of the country and use them to identify potential partners and areas for more targeted recruitment.
- Activity 4: Identify five localities of high need based on one or more characteristics described above.
- Activity 5: Develop an equity assessment plan for at least two of the identified areas to help identify and recruit organizations best equipped to deliver needed LITC services to the targeted areas.

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3 See, e.g., Kim M. Bloomquist, *Regional Bias in IRS Audit Selection*, TAX NOTES, Mar. 4, 2019, at 987, <https://www.taxnotes.com/special-reports/audits/regional-bias-irs-audit-selection/2019/03/01/2957w>; Government Accountability Office (GAO), GAO-22-104960, *Tax Compliance: Trends of IRS Audit Rates and Results for Individual Taxpayers by Income* (2022), <https://www.gao.gov/products/gao-22-104960>.