



## IRS SERVICE

### Taxpayer Service Is Often Not Timely or Adequate

#### WHY THIS IS A SERIOUS PROBLEM FOR TAXPAYERS

When taxpayers need assistance from the IRS to meet their filing and payment obligations, many do not receive the quality service that taxpayers and tax professionals need, leading to delays, frustration, and unnecessary costs. Generally, taxpayers obtain service through IRS phone lines, Taxpayer Assistance Centers (TACs), and IRS online accounts and digital services.<sup>1</sup> When taxpayers and tax professionals cannot get answers to their questions, they experience additional burdens or an inability to resolve their issues, violating their *rights to quality service* and *to be informed*.<sup>2</sup>

#### EXPLANATION OF THE PROBLEM

When taxpayers need assistance from the IRS, they expect and deserve quality service using their chosen communication method without suffering delays, long wait times, or the inability to get answers. Taxpayers also reasonably expect that at the end of their interaction with the IRS, the IRS will have answered their questions or resolved their issue.<sup>3</sup>

The Taxpayer First Act requires the IRS to develop and implement strategies to improve the service experience for taxpayers.<sup>4</sup> During fiscal year (FY) 2024, the IRS has continued to use the multiyear funding to hire added customer service representatives (CSRs), maintain the Level of Service (LOS) for its telephone lines, provide additional TAC hours and services, and expand online account functionality.<sup>5</sup>

1 See IRS, Service to Taxpayers (Aug. 19, 2024), <https://www.irs.gov/statistics/service-to-taxpayers>.

2 See Taxpayer Bill of Rights (TBOR), <https://www.taxpayeradvocate.irs.gov/taxpayer-rights> (last visited Sept. 16, 2024). The rights contained in TBOR are also codified in IRC § 7803(a)(3).

3 *Id.*

4 Taxpayer First Act, Pub. L. No. 116-25, 133 Stat. 981 (2019).

5 An Act to Provide for Reconciliation Pursuant to Title II of S. Con. Res. 14, Pub. L. No. 117-169, 136 Stat. 1818 (2022) [hereinafter referred to as the "Inflation Reduction Act"].

*Phone Service:* The IRS continues to rely on its LOS measurement to evaluate performance and staff its Accounts Management (AM) phone lines. However, the IRS’s filing season 85 percent LOS goal does not accurately determine how to best provide quality service and paints a picture far more optimistic than the reality of the taxpayer experience when calling for assistance.<sup>6</sup> A high LOS requires CSRs to idly wait for the phone to ring. The time of CSRs is better spent working paper processing to provide better overall service to taxpayers.

The LOS measure does not reflect the actual taxpayer experience or account for the service provided on all IRS phone lines. During the filing season, the IRS does not fully staff or prioritize the Taxpayer Protection Program and Automated Collection System phone lines as they fall outside the AM LOS measurement. As a result, some of the most vulnerable taxpayers, facing issues like identity theft and economic hardship, experienced some of the worst serviced phone lines.<sup>7</sup> The IRS must do a better job of identifying and implementing a balanced suite of performance measures to ensure it effectively calculates its success across all phone lines rather than stretching to meet the LOS goal that does not accurately measure the taxpayer experience or other downstream processing consequences.

But there is good news. During the 2024 filing season, the IRS achieved an 88 percent LOS on its AM phone lines.<sup>8</sup> In the past two years, it hired approximately 20,000 Taxpayer Services employees.<sup>9</sup> These accomplishments were a welcome relief for taxpayers. However, even with the improved service, the IRS needs to do more to meet taxpayer demands, including measuring phone service through a comprehensive measure that includes the quality of the caller’s experience and allows the IRS to apply a more balanced allocation of resources.

*Taxpayer Assistance Centers:* Taxpayers may wish to seek face-to-face assistance at a TAC, but not all taxpayers live near a TAC location or are available during the traditional TAC operating hours.<sup>10</sup> The IRS has continued to offer extended weekday and Saturday hours during parts of the year, Community Assistance Visits (CAVs), and virtual options. During the 2024 filing season, the IRS provided over 11,000 extended hours on Tuesdays and Thursdays and assisted 21,531 taxpayers at Saturday events.<sup>11</sup> This is a win for taxpayers. The IRS needs to continue expanding these programs, which would provide a great benefit to more taxpayers.

*Online Accounts:* By using online accounts and digital services, taxpayers and practitioners may get answers to their questions or resolve issues quickly at the most convenient time for them. The IRS continued to expand the functionality of online accounts and digital services in FY 2024, but it still has work to do to provide taxpayers with robust services and functionality that incorporate the Office of Management and Budget (OMB) digital-first public experience best practices.<sup>12</sup>

Despite continued improvements during FY 2024, taxpayers still lack quality service due to the following issues:

- The IRS continues to depend and focus on an LOS measurement that does not reflect the taxpayer experience, including whether the IRS resolved the taxpayer’s issue.

6 See Dep’t of the Treasury, Press Release, *IRS Achieves Key Paperless Processing Initiative Goal, Outlines Improvements for Filing Season 2024* (Nov. 7, 2023), <https://home.treasury.gov/news/press-releases/jy1890>.

7 See Figure 2.4.3, *infra*.

8 See Dep’t of the Treasury, Press Release, *Filing Season 2024 Report Card: IRS Builds on 2023 Progress, Delivers World Class Customer Service Thanks to Inflation Reduction Act* (Apr. 15, 2024), <https://home.treasury.gov/news/press-releases/jy2250>.

9 Email from Taxpayer Services Division (Nov. 14, 2024) (on file with TAS).

10 TACs generally operate Monday through Friday, 8 a.m. to 4:30 p.m.

11 IRS response to TAS information request (Sept. 26, 2024); IRS News Release, *IR 2024-223, Inflation Reduction Act 2-Year Report Card: IRS Continues to Improve Service, Modernize Online Tools, Pursue Complex Taxpayer Arrangements Used to Evade Taxes* (Aug. 23, 2024), <https://www.irs.gov/newsroom/inflation-reduction-act-2-year-report-card-irs-continues-to-improve-service-modernize-online-tools-pursue-complex-taxpayer-arrangements-used-to-evade-taxes>.

12 OMB Memorandum No. M-23-22, *Delivering a Digital-First Public Experience* (Sept. 22, 2023) (implementing the 21st Century Integrated Digital Experience Act, Pub. L. No. 115-336, 132 Stat. 5025 (2018)), <https://www.whitehouse.gov/omb/management/ofcio/delivering-a-digital-first-public-experience/>.

- The IRS allocates resources to achieve an LOS measure on certain phone lines while excluding other key phone lines from the calculation, causing a low LOS for some of the most vulnerable taxpayers.
- The IRS does not sufficiently staff many TACs or offer sufficient options and times for taxpayers to use their services.
- The IRS needs to continue expanding online account and digital services functionality to provide taxpayers and practitioners with additional choices for service and robust self-service tools.
- In FY 2025, the IRS is likely to exhaust the multiyear service funding needed to support its current LOS goals and efforts to continue improving the taxpayer service experience.

As the IRS continues to transform, it must develop measures of service that reflect the actual taxpayer experience across all communication methods and improve the experience for all taxpayers.<sup>13</sup>

## ANALYSIS

### The IRS Level of Service Measure Does Not Accurately Reflect the Taxpayer Experience Resulting in an Imbalance of Resources

In FY 2024, phone service continued to improve, but throughout the year, it still did not provide the service experience that many taxpayers and tax professionals needed. The National Taxpayer Advocate commends the IRS for improving its phone service, reallocating resources to assist taxpayers, hiring more CSRs, providing callback service options, and reducing the wait times to save taxpayers time and reduce frustration. But even with these changes, the IRS still has more work to do as tens of millions of taxpayers rely on the ability to speak with CSRs to meet their tax obligations.

**FIGURE 2.4.1, IRS Enterprise Phone Lines: Call Attempts, Calls Answered, Calls Answered by an IRS Employee, and LOS, FYs 2020-2024<sup>14</sup>**

IRS Enterprise Phone Lines	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Enterprise Net Call Attempts	100.5 mil	281.7 mil	173.3 mil	92.9 mil	98.9 mil
Enterprise Calls Answered	47.5 mil	72.2 mil	51.8 mil	44.3 mil	48.8 mil
Enterprise Calls Answered by a Live Assistor	24.2 mil (24%)	32.0 mil (11%)	21.7 mil (13%)	27.3 mil (29%)	30.5 mil (31%)
Enterprise Calls Answered With Automated Assistance	23%	14%	17%	18%	18%
Enterprise LOS	51%	21%	21%	51%	56%

13 For similar recommendations, see IRS, Pub. 5316, Internal Revenue Service Advisory Council Public Report 36-41 (Nov. 2024), <https://www.irs.gov/pub/irs-pdf/p5316.pdf>.

14 IRS, Joint Operations Center (JOC), Snapshot Reports: Enterprise Snapshot, Enterprise Total (weeks ending Sept. 30, 2020; Sept. 30, 2021; Sept. 30, 2022; Sept. 30, 2023; Sept. 30, 2024). All numbers in Figure 2.4.1 are rounded. "Percentage of Enterprise Calls Answered by a Live Assistor" is calculated by dividing "Enterprise Calls Answered by a Live Assistor" by "Enterprise Net Call Attempts." "Percentage of Enterprise Calls Answered With Automated Assistance" is calculated by dividing ("Net Calls Answered" minus "Enterprise Calls Answered by a Live Assistor") by "Enterprise Net Call Attempts." "Enterprise Net Call Attempts" refers to all calls across all IRS phone lines. The IRS's formula for determining LOS is more complex than just number of calls received divided by number of calls answered. The LOS formula is: (Assistor Calls Answered + Info Messages) divided by (Assistor Calls Answered + Info Messages + Emergency Closed + Secondary Abandons) + (Add either Calculated Busy Signal or Network Incompletes) + (Add either Calculated Network Disconnects or Total Disconnects).

TAS has advocated and continues to advocate for the IRS to adopt a more comprehensive measure of phone service that includes the quality of the caller's experience and allows the IRS to apply a more balanced allocation of resources.<sup>15</sup> The LOS measure is overly technical and does not present an accurate picture of what taxpayers – or tax professionals – experience or should experience.

OMB guidance identifies seven factors that affect how customers experience federal services, none of which the IRS address in its LOS measure. The LOS fails to measure several industry standard factors such as:

- Satisfaction (whether the customer is satisfied with service received);<sup>16</sup>
- Confidence/trust (whether the interaction increased confidence in the federal program/service or the ability to serve its relevant population);
- Effectiveness/quality (whether the customer's need was addressed or issue was resolved);
- Ease/simplicity (whether it was easy to complete what needed to be done);
- Efficiency/speed (whether it took a reasonable amount of time to complete what needed to be done);
- Equity/transparency (whether the customer was treated fairly/understood what was being asked of the customer throughout the process); and
- Employee helpfulness (whether employees the customer interacted with were helpful).<sup>17</sup>

Many observers assume the LOS reflects the percentage of calls the IRS answers, but it does not. On its AM phone lines, the IRS achieved an 88 percent LOS during the 2024 filing season and 65 percent for FY 2024.<sup>18</sup> But looking at the AM phone lines data using a different metric, only 32 percent of callers reached an IRS employee during the filing season, and only 29 percent of callers reached an IRS employee during the full fiscal year.<sup>19</sup> Using this data as a measurement is not as favorable.

---

15 See National Taxpayer Advocate 2023 Annual Report to Congress 48 (Most Serious Problem: *Telephone and In-Person Service: Despite Improvements in Its Service Levels, the IRS Still Does Not Provide Taxpayers and Tax Professionals With Adequate, Timely Telephone and In-Person Service*), [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23\\_MSP\\_04\\_Telephone-InPerson.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23_MSP_04_Telephone-InPerson.pdf). See also IRS, Pub. 5316, Internal Revenue Service Advisory Council Public Report 36-41 (Nov. 2024), <https://www.irs.gov/pub/irs-pdf/p5316.pdf>. It is our understanding that Taxpayer Services is exploring alternative measurements for phone service, which the National Taxpayer Advocate is appreciative of and strongly encourages.

16 After a taxpayer speaks with a CSR, the IRS selects and invites some callers to participate in customer satisfaction and experience surveys. IRS responses to TAS information requests (Sept. 26, 2024; Oct. 10, 2024). However, the IRS fails to use the responses in phone performance calculations, take corrective actions to improve the taxpayer experience, or provide information when it takes any corrective actions. Treasury Inspector General for Tax Administration (TIGTA), Ref. No. 2024-100-053, *Customer Satisfaction Survey Results Are Not Used Effectively to Improve Taxpayer Services* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-09/2024100053fr.pdf>.

17 See OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*, Section 280 (July 10, 2020), <https://trumpadministration.archives.performance.gov/cx/assets/files/a11-280.pdf>. OMB developed this list of factors using leading practices from the private and public sectors, including Fortune 500 companies, market research institutions, and international organizations. The IRS has aligned transactional surveys, such as the AM toll-free survey, to these standards since 2020; however, the IRS lacks transparency about how the results of these surveys guide operational planning, as it places the majority of focus on LOS measures. The IRS also specifies that it will measure phone calls for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy, and Procedural Accuracy. See Internal Revenue Manual (IRM) 21.10.1.4.1.1, Accounts Phones Measure (Oct. 1, 2006), [https://www.irs.gov/irm/part21/irm\\_21-010-001](https://www.irs.gov/irm/part21/irm_21-010-001).

18 Approximately 35 phone lines reside within the IRS's Taxpayer Services AM function, which typically accounted for about 71 percent of the total call volume the IRS received during the 2024 filing season. IRS, JOC, Snapshot Reports: Enterprise Snapshot, Enterprise Total (week ending Apr. 20, 2024); IRS, JOC, Snapshot Reports, AM (week ending Apr. 20, 2024); IRS, JOC, Snapshot Reports: Enterprise Snapshot, Enterprise Total (week ending Sept. 30, 2024); IRS, JOC, Snapshot Reports, AM (week ending Sept. 30, 2024). The IRS's formula for determining LOS is more complex than just number of calls received divided by number of calls answered. The LOS formula is: (Assistor Calls Answered + Automated Calls Answered (Info Messages)) divided by (Assistor Calls Answered + Automated Calls Answered (Info Messages) + Emergency Closed + Secondary Abandons + (Add either Calculated Busy Signal or Network Incompletes) + (Add either Calculated Network Disconnects or Total Disconnects)). Net AM attempts divided by net Enterprise attempts for the 2024 filing season produced a percentage of 71. Net AM attempts divided by net Enterprise attempts for FY 2024 produced a percentage of 70. PP denotes Filing Season or Planning Period data, and FY denotes fiscal year data.

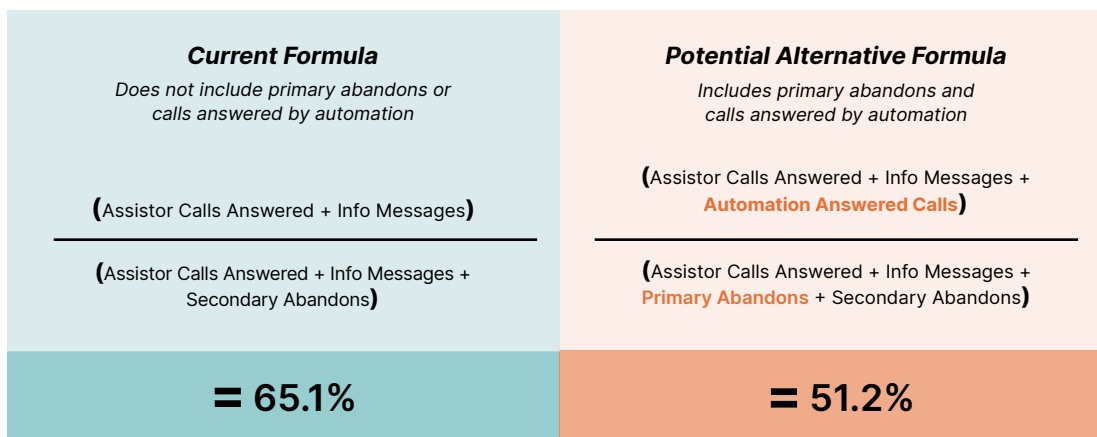
19 IRS, JOC, Snapshot Reports: Enterprise Snapshot, AM (week ending Apr. 20, 2024); IRS, JOC, Snapshot Reports: Enterprise Snapshot, AM (week ending Sept. 30, 2024). PP denotes Filing Season or Planning Period data, and FY denotes fiscal year data.

Some of the shortcomings of the LOS are the exclusion of:

- **Non-AM phone line calls.** The publicized LOS measure only includes calls routed to the AM function. But the IRS routed almost one-third of its callers during FY 2024 to its compliance lines and other functions, and those callers often faced longer hold times and lower levels of service.<sup>20</sup> Some of these non-AM phone lines, like the Taxpayer Protection Program and Automated Collection System lines, provide services to vulnerable taxpayers but experience unacceptably low levels of service.
- **Automated responses.** The IRS phone tree automatically routes many taxpayer calls for automated responses, and it excludes those calls from the LOS calculation.<sup>21</sup>
- **Taxpayer hang-ups.** If a taxpayer calls the IRS to discuss an account problem and hangs up before it places them into a calling queue, the IRS does not count the call, referred to as a primary abandoned call. But how many taxpayers calling the IRS suddenly change their minds and decide they do not need to speak with the IRS after all? They generally hang up because something about the process – perhaps the waiting time, perhaps the phone tree, perhaps the routing to an automated response – deters them from proceeding.
- **Disconnects.** If the CSR disconnects the call once speaking to a taxpayer, regardless of whether they resolved the issue, the IRS considers it a completed call that can positively impact LOS.

FIGURE 2.4.2

**Current Level of Service Formula vs. Potential Alternative Formula for AM Lines, FY 2024**



*Note: The denominator for both formulas also includes a calculation of calls that represent network busies and emergency disconnects.*

The IRS’s LOS measure tells taxpayers nothing about how many calls the IRS transferred, whether taxpayers had to call multiple times, whether the IRS disconnected them, and whether the taxpayer ultimately received the information they needed. The LOS does not measure whether CSRs:

- Provide dependable and accurate assistance;
- Provide responsive assistance;
- Provide knowledgeable and courteous service; or
- Have the ability or training to answer taxpayer questions at the initial point of contact.

20 IRS, JOC, Snapshot Reports: Enterprise Snapshot, Enterprise Total (week ending Sept. 30, 2024); IRS, JOC, Snapshot Reports, AM (week ending Sept. 30, 2024).

21 The IRS measures automated calls through LOS (Automation). See IRS, Pub. 55-B, IRS Data Book, 2023, at 24 (Apr. 2024), <https://www.irs.gov/pub/irs-pdf/p55b.pdf>.

Any measure of IRS phone performance should focus on whether the IRS has resolved the taxpayer’s problem or addressed their questions. Private sector phone call centers often use measures like “first-contact resolution” to assess whether they have resolved the caller’s problem or whether it remains outstanding. The IRS should measure outcomes at least as much as it measures the ability to get through on phone lines. TAS is conducting a study to ascertain the metrics businesses and other government agencies with large call centers use to evaluate their performance and will share our observations with the IRS. The National Taxpayer Advocate was delighted to learn that the Taxpayer Services Division is evaluating other possible measurements to improve service, and we encourage the IRS to continue down this path and eliminate its dependency on the LOS calculation.

The LOS is neither a good measurement of service nor an accurate reflection of the taxpayer experience, and more importantly, it is not a good allocation of resources. To achieve high phone service levels, the IRS must staff its phone lines so there are enough CSRs to handle calls during peak periods.<sup>22</sup> But that means that during quiet periods, CSRs are sitting around waiting for the phone to ring. During the 2024 filing season, CSRs spent 1.1 million hours (29 percent of their time) waiting to receive calls.<sup>23</sup> The IRS cannot easily switch employees between answering phones and processing correspondence, so over-assigning employees to staff the phone lines meant that CSRs were not processing taxpayer correspondence. The IRS needs to look toward developing and measuring the taxpayer experience rather than utilizing a measure that merely checks a box and balance those results with the resources utilized and percentage of CSR idle time.

### Non-Accounts Management Lines Receive Low Levels of Service

The IRS’s LOS only includes phone calls directed to the AM phone lines – not calls directed to other lines.<sup>24</sup> Approximately 35 of the IRS’s phone lines fall under the AM umbrella, but the IRS has dozens of other phone lines that do not.<sup>25</sup> The IRS should report the demand across all of its phone lines rather than using an arbitrary LOS for only AM phone lines and prioritize those phone lines that provide vital assistance.

In FY 2024, non-AM lines accounted for about 30 percent of the IRS total call volume.<sup>26</sup> Non-AM phone line callers include:

- Taxpayers calling the Installment Agreement/Balance Due line to make payment arrangements or otherwise resolve their tax debts (48 percent LOS);
- Taxpayers calling the Taxpayer Protection Program line because IRS filters suspended the processing of their returns on suspicion of identity theft, and they needed to authenticate their identities to receive their refunds (20 percent LOS);<sup>27</sup> and
- Taxpayers calling the IRS’s Automated Collection System line after receiving a collection notice who may need urgent help getting a levy released to alleviate an economic hardship (51 percent LOS).

22 The IRS uses historic phone data to calculate and predict demand based upon the time of year and assigns CSRs accordingly. But the IRS cannot predict demand based upon unexpected changes in the tax law, impact of disasters, or other unusual events.

23 IRS, Ready Agent Hours Report (Jan. 1, 2024, through Apr. 20, 2024).

24 See National Taxpayer Advocate 2023 Annual Report to Congress 48 (Most Serious Problem: *Telephone and In-Person Service: Despite Improvements in Its Service Levels, the IRS Still Does Not Provide Taxpayers and Tax Professionals With Adequate, Timely Telephone and In-Person Service*), [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23\\_MSP\\_04\\_Telephone-InPerson.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23_MSP_04_Telephone-InPerson.pdf).

25 IRS, JOC, Snapshot Reports: Enterprise Snapshot, Enterprise Total (week ending Sept. 30, 2024); IRS, JOC, Snapshot Reports, AM (week ending Sept. 30, 2024). See National Taxpayer Advocate 2023 Annual Report to Congress 52 (Most Serious Problem: *Telephone and In-Person Service: Despite Improvements in Its Service Levels, the IRS Still Does Not Provide Taxpayers and Tax Professionals With Adequate, Timely Telephone and In-Person Service*), [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23\\_MSP\\_04\\_Telephone-InPerson.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23_MSP_04_Telephone-InPerson.pdf).

26 IRS, JOC, Snapshot Reports: Enterprise Snapshot, Enterprise Total (week ending Sept. 30, 2024); IRS, JOC, Snapshot Reports, AM (week ending Sept. 30, 2024).

27 For a discussion of the burdens taxpayers experiencing identity theft issues encounter, see Most Serious Problem: *Identity Theft: Processing and Refund Delays Are Harming Victims of Tax-Related Identity Theft*, *supra*.

To meet the LOS benchmarks, the IRS has allocated resources to answer calls on AM lines while neglecting calls to non-AM phone lines not included in its LOS calculation. In concept, the IRS should give many non-AM calls higher priority than AM calls. Taxpayers calling the Taxpayer Protection Program and Automated Collection System lines are some of the most vulnerable taxpayers facing issues like identity theft and economic hardship, yet as shown in Figure 2.4.3, they experienced some of the worst Levels of Service. One would expect a caller facing eviction because an IRS levy is leaving her unable to pay her rent to receive priority over a caller requesting an account transcript. Taxpayers waiting for their refunds but needing to verify their identity because of potential identity theft should receive priority. However, because the IRS measures its LOS goals solely on the percentage of calls it answers on AM phone lines, the agency places a lower priority on staffing calls that do not factor into the LOS calculation. The IRS must change its metrics, analyze taxpayer needs, and prioritize staffing to serve taxpayers facing collection or fraud issues.

**FIGURE 2.4.3, Top Ten IRS Enterprise Phone Lines by Volume of Calls, FY 2024<sup>28</sup>**

IRS Phone Lines	Calls Received	Calls Answered by an IRS Employee	Level of Service	Time on Hold	Accounts Management Line
Individual Income Tax Services (Primary Line for Individual Taxpayers)	15.7 mil	4.5 mil (29%)	68%	5 min	Yes
Installment Agreement/Balance Due	11.0 mil	5.3 mil (48%)	48%	23 min	No
Business and Specialty Tax Services	6.3 mil	3.0 mil (47%)	67%	9 min	Yes
Taxpayer Protection Program	6.2 mil	1.2 mil (19%)	20%	20 min	No
Automated Collection System	6.0 mil	1.5 mil (25%)	51%	8 min	No
Taxpayer Assistance Center Appointment	5.9 mil	2.5 mil (43%)	69%	8 min	Yes
Practitioner Priority Service	5.2 mil	2.8 mil (55%)	60%	12 min	Yes
Wage and Investment Individual Master File Customer Response	3.3 mil	755,000 (23%)	56%	10 min	Yes
Refund Call Back	2.8 mil	642,000 (23%)	69%	6 min	Yes
Wage and Investment Identity Theft	2.0 mil	834,000 (41%)	74%	5 min	Yes

### The Implementation of Taxpayer 360 Has the Potential to Dramatically Improve Service

The National Taxpayer Advocate would like to express her gratitude to the people who work as CSRs. It is a difficult but vital job and places many demands on them throughout the day. One of the challenges CSRs face when answering taxpayers' questions is that CSRs need to navigate through several databases or systems to get a complete view of the caller's tax account. As CSRs navigate several screens for the same taxpayer, they must memorize (or take notes) and synthesize this information to provide the taxpayer a complete answer to their inquiry and often must place the caller on hold for five to seven minutes while they navigate the system.<sup>29</sup> This process results in delays and frustration for both CSRs and taxpayers and creates a risk that the CSR will miss something in the taxpayer history that is relevant to their inquiry. Following a call, the CSR must close the applications and start over before initiating the next call. The available technology adds to the inefficiencies and challenges of the job.

28 IRS, JOC, Snapshot Reports: Product Line Detail (Enterprise Performance) (week ending Sept. 30, 2024). All numbers in Figure 2.4.3 are rounded. TAS excluded automated phone lines from this list. In March 2024, the IRS launched the Conversational 1040 voicebot on this line to better route callers to the most appropriately trained CSRs. As of August 17, 2024, the Conversational 1040 voicebot has received over 1.8 million calls. IRS response to TAS information request (Sept. 26, 2024).

29 IRM 21.1.1.4, Communication Skills (Oct. 1, 2024), [https://www.irs.gov/irm/part21/irm\\_21-001-001](https://www.irs.gov/irm/part21/irm_21-001-001).

In 2024, the IRS began developing Taxpayer 360, a transformation effort to modernize the IRS's systems into a single, streamlined interface.<sup>30</sup> For example, the effort will give live assistors a personalized, one-stop access point to the right data, at the right time, in the right format. Taxpayer 360 will empower employees to improve service delivery, leading to shorter hold times, and allow assistors to support more taxpayers in the same amount of time. In FY 2025, Taxpayer 360 will stand up a prototype with limited functionality. As the program matures, the interface will expand to all calls and paper processing functions.<sup>31</sup>

In Taxpayer 360, embedded artificial intelligence (AI) bots can assist live staff in finding relevant information or automating tasks such as capturing call notes while still ensuring a trained employee is validating the information AI provides before sharing with a taxpayer. Ultimately, this collaboration between AI bots and staff will improve service speed and accuracy to ensure a smoother experience for taxpayers. This approach presents a broader transformation within the IRS where cutting-edge technology like AI works together with skilled employees to enhance taxpayer services across the board.<sup>32</sup>

Taxpayer 360 is a potential game-changer for taxpayers, IRS employees, and tax administration. TAS is hopeful that the implementation of Taxpayer 360 will lead to faster service with the ability for CSRs to have key information at their fingertips and result in an increase in more first-contact issue resolutions.

### **Taxpayer Assistance Centers Must Continue Expansion of Extended Hours and Virtual Service Programs to Adequately Serve Taxpayers**

TACs provide face-to-face taxpayer assistance throughout the country, the District of Columbia, and Puerto Rico, generally during normal business hours.<sup>33</sup> The IRS has 363 TAC locations, but the IRS had to close 17 of those locations during the 2024 filing season due to staffing shortages. Additionally, 155 TACs only have one or two employees, so the operating status varies based on staff availability.<sup>34</sup> This is an improvement from prior years, but the IRS needs to continue bringing in additional resources to assist taxpayers.

The IRS trains TAC employees to provide select services, including account inquiries, basic tax law assistance, acceptance of payments, and identity authentication for potential victims of tax-related identity theft. Like CSRs, it takes several years of training and experience for a TAC employee to effectively provide the quality of service taxpayers need. In FY 2024, three of the top five issues TACs handled related to identity theft and identity verification.<sup>35</sup>

30 IRS, Pub. 3744-A, Inflation Reduction Act (IRA) Strategic Operating Plan Annual Update Supplement (Apr. 2024), <https://www.irs.gov/pub/irs-pdf/p3744a.pdf>.

31 Email from the Transformation & Strategy Office (Oct. 22, 2024) (on file with TAS). Taxpayer 360 will provide an integrated view of taxpayer accounts and data. CSRs will have the ability to view taxpayer accounts holistically without toggling and memorizing material input in different systems, thus allowing them to perform their jobs more efficiently. They will be able to view information previously collected in authenticated voicebots or chatbots, which eliminates the need for taxpayers to repeat information when they reach a CSR. IRS response to TAS information request (Sept. 19, 2024). The IRS anticipates launching the ability to view authenticated chatbot and voicebot interactions in Taxpayer 360 during FY 2026 but cautioned that budget issues could push this beyond FY 2026. IRS response to TAS information request (Sept. 19, 2024).

32 Email from the Transformation & Strategy Office (Oct. 22, 2024) (on file with TAS).

33 IRS, Taxpayer Assistance Center Office Locator, <https://apps.irs.gov/app/office-locator/> (last visited Sept. 9, 2024).

34 TIGTA, Ref. No. 2024-408-024, *Interim Results of the 2024 Filing Season 12* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-05/2024408024fr.pdf>. When TACs cancel these appointments, taxpayers struggle to make new appointments. TIGTA, Ref. No. 2024-100-022, *Taxpayer Assistance Centers Generally Provided Quality Service, But Additional Actions Are Needed to Reduce Taxpayer Burden* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-05/2024100022fr.pdf>.

35 IRS response to TAS information request (Oct. 28, 2024).



Due to the importance of providing face-to-face assistance to taxpayers outside of normal business hours, the IRS again offered Saturday service at certain TACs one Saturday a month during the filing season to allow taxpayers to receive assistance without an appointment.<sup>36</sup> In total, 111 TAC locations held 250 Saturday events, serving over 21,000 taxpayers.<sup>37</sup> Although a relief for many taxpayers in the available cities, taxpayers experienced difficulties due to the high volume of participants and the IRS's inability to timely service these taxpayers, leaving some frustrated.<sup>38</sup> Saturday walk-in events relied on IRS employees who volunteered to meet staffing needs and thus did not have consistent hours or frequency.<sup>39</sup> During the 2024 filing season, 242 TAC locations also provided over 11,000 extended hours on Tuesdays and Thursdays.<sup>40</sup>

Tens of thousands of taxpayers continue to use TAC service outside of traditional business hours. However, the IRS scheduled Saturday events only once a month at a limited number of TACs during the filing season, ended extended Tuesday and Thursday hours on April 16, and relied on IRS volunteers to meet staffing needs. Considering most taxpayers work during traditional TAC business hours, the IRS should provide year-round Saturday and extended hour TAC service to taxpayers.

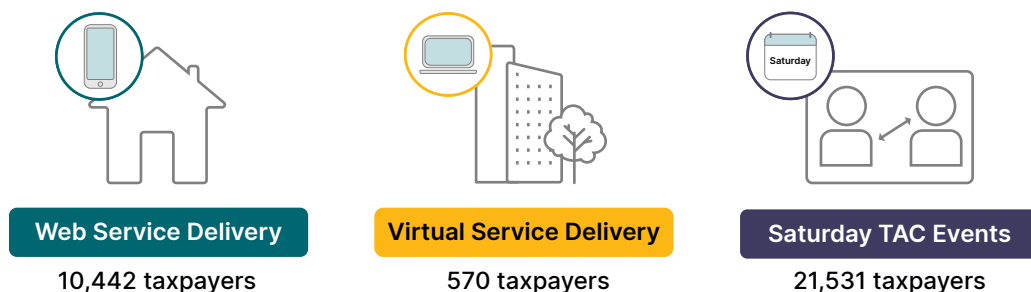
In addition to in-person service, another assistance option the IRS has begun offering is virtual TAC service through Virtual Service Delivery (VSD) and Web Service Delivery (WebSD). These programs allow taxpayers to interact with IRS employees in real time. When using VSD, a taxpayer receives face-to-face assistance via IRS-provided videoconferencing equipment at a community partner location, such as a public library. The IRS offers VSD at 13 locations and held 166 virtual appointments in FY 2022, 191 appointments in FY 2023, and 570 appointments in FY 2024.<sup>41</sup> While VSD requires taxpayers to travel, WebSD allows taxpayers to meet with IRS representatives in a virtual conference using personal devices. The IRS assisted 7,239 taxpayers through WebSD in FY 2022; 11,102 in FY 2023; and 10,442 in FY 2024, far more than VSD during the same period.<sup>42</sup> WebSD Pilot 2 virtual conferencing began March 15, 2022, and ended

- 
- 36 IRS News Release, IR-2024-99, Special Saturday Help Available April 13 at 70 IRS Taxpayer Assistance Centers Nationwide; No Appointment Needed (Apr. 8, 2024), <https://www.irs.gov/newsroom/special-saturday-help-available-april-13-at-70-irs-taxpayer-assistance-centers-nationwide-no-appointment-needed>; IRS News Release, IR-2024-66, IRS Continues Special Saturday Hours on March 16 for Face-to-Face Help at 70 Taxpayer Assistance Centers (Mar. 7, 2024), <https://www.irs.gov/newsroom/irs-continues-special-saturday-hours-on-march-16-for-face-to-face-help-at-70-taxpayer-assistance-centers>; IRS News Release, IR-2024-41, IRS Announces Special Saturday Hours for Face-to-Face Help; More Than 50 Taxpayer Assistance Centers Open Across the Nation (Feb. 14, 2024), <https://www.irs.gov/newsroom/irs-announces-special-saturday-hours-for-face-to-face-help-more-than-50-taxpayer-assistance-centers-open-across-the-nation>. The Department of the Treasury had set a Filing Season 2024 goal of increasing the hours available at TACs by more than 8,500 hours. Dep't of the Treasury, Press Release, IRS Achieves Key Paperless Processing Initiative Goal, Outlines Improvements for Filing Season 2024 (Nov. 7, 2023), <https://home.treasury.gov/news/press-releases/jy1890>.
- 37 IRS response to TAS information request (Sept. 26, 2024).
- 38 See TIGTA, Ref. No. 2024-100-022, *Taxpayer Assistance Centers Generally Provided Quality Service, But Additional Actions Are Needed to Reduce Taxpayer Burden* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-05/2024100022fr.pdf> (during the 2023 filing season TIGTA conducted unannounced visits; auditors experienced long waits and high customer demand); Jacqueline Francis, *Hundreds Frustrated by Line at Tax Assistance Event Held by IRS in Detroit*, [CLICK ON DETROIT](https://www.clickondetroit.com/news/local/2024/04/14/hundreds-frustrated-by-line-at-tax-assistance-event-held-by-irs-in-detroit/), Apr. 14, 2024, <https://www.clickondetroit.com/news/local/2024/04/14/hundreds-frustrated-by-line-at-tax-assistance-event-held-by-irs-in-detroit/>; Luke Jones, *Long Lines After IRS Tax Center in Southwest Houston Abruptly Closes*, ABC 13 Eyewitness News, Apr. 15, 2024, <https://abc13.com/tax-day-2024-irs-taxpayer-assistance-center-line-filing-deadline-closed-in-southwest-houston/14659329/>; Eric Mock, *Hundreds Turned Away From Atlanta IRS office as Tax Deadline Looms*, Fox 5 Atlanta, Apr. 15, 2024, <https://www.fox5atlanta.com/news/atlanta-irs-office-tax-deadline-hundreds-turned-away>; TIGTA, Ref. No. 2024-408-024, *Interim Results of the 2024 Filing Season 12-13* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-05/2024408024fr.pdf>.
- 39 See TIGTA, Ref. No. 2024-100-022, *Taxpayer Assistance Centers Generally Provided Quality Service, But Additional Actions Are Needed to Reduce Taxpayer Burden* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-05/2024100022fr.pdf>.
- 40 IRS response to TAS information request (Sept. 26, 2024); IRS News Release, IR 2024-223, *Inflation Reduction Act 2-Year Report Card: IRS Continues to Improve Service, Modernize Online Tools, Pursue Complex Taxpayer Arrangements Used to Evade Taxes* (Aug. 23, 2024), <https://www.irs.gov/newsroom/inflation-reduction-act-2-year-report-card-irs-continues-to-improve-service-modernize-online-tools-pursue-complex-taxpayer-arrangements-used-to-evade-taxes>; IRS News Release, IR-2024-25, *IRS Offering Additional Time at Taxpayer Assistance Centers for Face-to-Face Help* (Jan. 29, 2024), <https://www.irs.gov/newsroom/irs-offering-additional-time-at-taxpayer-assistance-centers-for-face-to-face-help/>.
- 41 IRS response to TAS information request (Sept. 26, 2024); IRS response to TAS information request (Oct. 28, 2024); TIGTA, Ref. No. 2024-408-024, *Interim Results of the 2024 Filing Season 13* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-05/2024408024fr.pdf>.
- 42 IRS response to TAS information request (Oct. 28, 2024).

on December 31, 2024.<sup>43</sup> Virtual conferencing allows taxpayers to access TAC services when they cannot visit a TAC office in person. The IRS should continue to offer options for virtual appointments at TACs permanently and should work to increase the public’s awareness of these programs.

**FIGURE 2.4.4<sup>44</sup>**

**Taxpayers Assisted Via Expanded Service Options at TACs, FY 2024**



Following a 2021 National Taxpayer Advocate recommendation, the IRS relaunched its CAV program in June 2023.<sup>45</sup> CAVs act as temporary TACs, providing outreach to underserved communities and taxpayers living in rural communities identified as traditionally underserved, generally in areas over 120 minutes driving distance from the nearest TAC.<sup>46</sup> Generally, pop-up TACs operate for three days to offer walk-in one-on-one assistance to individual and business taxpayers with similar services as TACs.<sup>47</sup> In calendar year (CY) 2023, the IRS offered nine CAV locations that served approximately 119 taxpayers per location.<sup>48</sup> In CY 2024, the IRS offered 11 CAV events, with plans to offer 20 percent more CAV events in CY 2025.<sup>49</sup> Although the number of events may not seem large, the assistance to the vulnerable taxpayers at these events is a huge benefit to those taxpayers.

When selecting locations for CAVs, the IRS considers many factors, including number of Form 1040 filers, number of late-filed or balance due returns, number of identity theft notices, population size of limited English proficiency taxpayers, population size of those self-identifying as belonging to a Native American/ American Indian tribe or an Alaskan Native Corporation, locations with social vulnerability based on

43 IRS response to TAS information request (Sept. 26, 2024); TIGTA, Ref. No. 2024-408-024, *Interim Results of the 2024 Filing Season 13* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-05/2024408024fr.pdf>.

44 IRS response to TAS information request (Sept. 26, 2024); IRS response to TAS information request (Oct. 28, 2024).

45 TAS Recommendations and IRS Responses, TAS Recommendation 3-6 (2021), <https://www.taxpayeradvocate.irs.gov/news/directory-entry/2021-msp-03-telephone-and-in-person-service/>; National Taxpayer Advocate 2023 Annual Report to Congress 62-63 (Most Serious Problem: *Telephone and In-Person Service: Despite Improvements in Its Service Levels, the IRS Still Does Not Provide Taxpayers and Tax Professionals With Adequate, Timely Telephone and In-Person Service*), [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23\\_MSP\\_04\\_Telephone-InPerson.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23_MSP_04_Telephone-InPerson.pdf).

46 See IRS, Pub. 5426, Taxpayer First Act Report to Congress (Jan. 2021), <https://www.irs.gov/pub/irs-pdf/p5426.pdf>.

47 CAVs can assist taxpayers with making payment arrangements but cannot accept payments. IRS News Release, IR-2023-127, IRS Continues Reopening Closed Taxpayer Assistance Centers; Begins Special Series of Community Assistance Visits to Help Taxpayers in 8 States to Expand Service for People Who Aren't Near Agency Offices (July 14, 2023), <https://www.irs.gov/newsroom/irs-continues-reopening-closed-taxpayer-assistance-centers-begins-special-series-of-community-assistance-visits-to-help-taxpayers-in-8-states-to-expand-service-for-people-who-arent-near-agency-offices>. See also TIGTA, Ref. No. 2024-IE-R014, *Opportunities Exist to Improve Taxpayer Service to Underserved, Underrepresented, and Rural Communities 6* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-06/2024ier014fr.pdf>.

48 TIGTA, Ref. No. 2024-IE-R014, *Opportunities Exist to Improve Taxpayer Service to Underserved, Underrepresented, and Rural Communities 6* (2024), <https://www.tigta.gov/sites/default/files/reports/2024-06/2024ier014fr.pdf>.

49 IRS response to TAS information request (Oct. 28, 2024).

demographic and economic factors, and proximity to current TAC locations.<sup>50</sup> CAVs provide a critical component of the IRS's taxpayer service model by providing access and meeting taxpayers where they are. The IRS should continue to expand its efforts to secure public facilities through partnership with local businesses and city officials and provide frontline assistance to bring in-person service to taxpayers located remotely.

### **Continued Expansion of Online Account and Digital Services Provides Taxpayers and Practitioners With Additional Service Options**

In FY 2024, the IRS continued to expand the functionality of online accounts and available digital services.<sup>51</sup> Some FY 2024 improvements the IRS implemented include:

- In Individual Online Accounts, expansion of the functionality to provide the taxpayer with an audit status for certain audits conducted by mail;<sup>52</sup>
- In Business Tax Accounts, the ability for businesses that qualify for accounts to view balance due information and make a payment in the same place;<sup>53</sup>
- Additional improvements to the Where's My Refund? tool, including plain language messages with detailed refund status and notifications letting the taxpayer know if the IRS needs additional information;<sup>54</sup> and
- Continued expansion of available chatbots.<sup>55</sup>

If the IRS provides taxpayers and practitioners with the choice to use self-service options to answer questions or resolve issues, the National Taxpayer Advocate believes improved functionality on the online accounts will result in shorter wait times for other taxpayers who need or want in-person or phone assistance. Providing multiple, fully functional service channel options would allow the IRS to provide faster service and responses and eliminate delays, which would improve service for all taxpayers. The IRS should continue developing additional online account and digital service functionality with a taxpayer-centric approach that incorporates stakeholder feedback and prioritizes the taxpayer experience with efficient, understandable tools that allow taxpayers to receive quality service using their chosen communication method.

### **Tax Pro Accounts Still Lack Robust Functionality**

Despite the FY 2024 additions, Tax Pro Accounts still require additional functionality. As a former practitioner, the National Taxpayer Advocate strongly believes that providing a robust Tax Pro Account is essential to improving taxpayer service. Tax professionals play a vital role in the tax system. They assist with

50 National Taxpayer Advocate 2023 Annual Report to Congress 63 (Most Serious Problem: *Telephone and In-Person Service: Despite Improvements in Its Service Levels, the IRS Still Does Not Provide Taxpayers and Tax Professionals With Adequate, Timely Telephone and In-Person Service*), [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23\\_MSP\\_04\\_Telephone-InPerson.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2024/01/ARC23_MSP_04_Telephone-InPerson.pdf).

51 Collectively Individual Online Accounts, Business Tax Accounts, and Tax Pro Accounts. See IRS News Release, IR-2024-196, IRS Continues to Expand Taxpayer Services and Online Tools, Key Milestones Reached With Inflation Reduction Act Funding (July 25, 2024), <https://www.irs.gov/newsroom/irs-continues-to-expand-taxpayer-services-and-online-tools-key-milestones-reached-with-inflation-reduction-act-funding>; IRS, Pub. 3744-A, IRA Strategic Operating Plan Annual Update Supplement (Apr. 2024), <https://www.irs.gov/pub/irs-pdf/p3744a.pdf>; IRS, Pub. 3744-B, IRA Strategic Operating Plan Annual Update (Apr. 2024), <https://www.irs.gov/pub/irs-pdf/p3744b.pdf>.

52 IRS, Online Account for Individuals (Dec. 9, 2024), <https://www.irs.gov/payments/online-account-for-individuals>.

53 IRS News Release, IR-2024-196, IRS Continues to Expand Taxpayer Services and Online Tools, Key Milestones Reached With Inflation Reduction Act Funding (July 25, 2024), <https://www.irs.gov/newsroom/irs-continues-to-expand-taxpayer-services-and-online-tools-key-milestones-reached-with-inflation-reduction-act-funding>.

54 IRS News Release, IR-2024-53, Tax Time Guide: IRS Enhances Where's My Refund? Tool for 2024 Filing Season (Feb. 28, 2024), <https://www.irs.gov/newsroom/tax-time-guide-irs-enhances-wheres-my-refund-tool-for-2024-filing-season>.

55 On IRS.gov, the IRS offers unauthenticated and authenticated chatbots that provide assistance to taxpayers on procedural and tax questions. The IRS saw a 150 percent increase in taxpayer use of these tools on key IRS.gov pages during the 2024 filing season. IRS News Release, IR-2024-109, IRS Delivers Strong 2024 Tax Filing Season; Expands Services for Millions of People on Phones, In-Person and Online With Expanded Funding (Apr. 15, 2024), <https://www.irs.gov/newsroom/irs-delivers-strong-2024-tax-filing-season-expands-services-for-millions-of-people-on-phones-in-person-and-online-with-expanded-funding>. The IRS plans to continue expanding the available chatbots. IRS response to TAS information request (Sept. 26, 2024).

tax administration issues and alleviate taxpayer barriers to compliance. Expanding the functionality of Tax Pro Accounts would support tax professionals and the taxpayers who rely on these professionals. When a representative cannot perform the necessary functions to service a client's tax account through Tax Pro Accounts, the representative must contact the IRS. Time-intensive contacts, such as drafting correspondence and making phone calls with lengthy hold times, inhibit quick resolution of issues and can increase the cost the taxpayer must pay for the representative's services.

Providing tax professionals with more capabilities in Tax Pro Account would not only benefit tax professionals but could also improve the adoption rate of taxpayers using Individual Online Accounts and Business Tax Accounts. The National Taxpayer Advocate strongly encourages the IRS to prioritize the ability for tax professionals to view their clients' Individual Online Account or Business Tax Account information from within Tax Pro Account. This one improvement would significantly improve tax professionals' ability to assist taxpayers in meeting their filing and payment needs and provide much-needed assistance and guidance on tax issues. A win-win for taxpayers, tax professionals, and tax administration.

### **Taxpayer Services Need Continued Funding to Maintain and Improve Service**

The multiyear funding has provided the IRS with the ability to hire additional CSRs, maintain a high LOS, provide additional TAC hours and services, and expand online account functionality.<sup>56</sup> According to the IRS, currently available multiyear funds will allow it to maintain the staffing levels required to provide expanded live assistance on phones and at TACs through FY 2025. With current funding, the IRS cannot sustain these expanded services in FY 2026 or meet the high LOS goals. It estimates the 85 percent LOS target will drop to less than 30 percent in FY 2026, "meaning that less than three out of every 10 taxpayers will get through to the IRS when they call" and join a calling queue for an AM phone line.<sup>57</sup> The IRS also "estimates that its business systems modernization (BSM) account is currently short by nearly \$3 billion through FY 2031, which means the IRS will only partially modernize, leaving a sizable legacy footprint that will prevent the IRS from enabling a near real-time tax processing system that provides taxpayers with instant account updates, faster refund processing and payment posting, and near real-time status updates."<sup>58</sup> Taxpayers have a *right to quality service*, but the IRS cannot provide that service without dedicated, multiyear funding for improving the taxpayer experience.<sup>59</sup>

## **CONCLUSION AND RECOMMENDATIONS**

After four years in her role, the National Taxpayer Advocate cannot believe she is still discussing phone service as one of the most serious problems impacting taxpayers. However, she is hopeful that the future will provide better quality service for all taxpayers.

The IRS must continue to improve service throughout all available channels. For all methods of service, the IRS needs to establish better performance metrics that reflect the actual taxpayer experience and whether the IRS addresses taxpayer needs while balancing its resources with an eye toward better and more efficient measures. Answering the phone is simply not enough. Taxpayers need their issues resolved quickly and easily using the service channel they prefer.

56 Inflation Reduction Act, Pub. L. No. 117-169, § 10301, 136 Stat. 1818, 1831 (2022).

57 IRS, Pub. 3744-A, IRA Strategic Operating Plan Annual Update Supplement 11 (Apr. 2024), <https://www.irs.gov/pub/irs-pdf/p3744a.pdf>. The predicted low LOS is only for taxpayers and practitioners who actually make it to an IRS phone queue. The percentage of all taxpayers that will get through to the IRS is far lower than 30 percent when considering those who hang up during the calling tree options.

58 IRS, Pub. 3744-A, IRA Strategic Operating Plan Annual Update Supplement 42 (Apr. 2024), <https://www.irs.gov/pub/irs-pdf/p3744a.pdf>. See also IRS, Pub. 5530, IRS Budget in Brief (Feb. 2024), <https://www.irs.gov/pub/irs-pdf/p5530.pdf>.

59 See TBOR, <https://www.taxpayeradvocate.irs.gov/taxpayer-rights> (last visited Sept. 16, 2024). The rights contained in TBOR are also codified in IRC § 7803(a)(3).

## **Administrative Recommendations to the IRS**

The National Taxpayer Advocate recommends that the IRS:

1. Adopt an alternate measure of service for phones that measures the taxpayer experience, including metrics related to the quality of service provided and whether the IRS resolved the taxpayer's issue, and balance its resources to provide quality service more efficiently by the end of FY 2025.
2. Prioritize staffing and answering phone lines that service the most vulnerable taxpayers, including the Installment Agreement/Balance Due, Taxpayer Protection Program, and Automated Collection System lines.
3. Prioritize the implementation of Taxpayer 360 so CSRs can provide faster, more comprehensive service to taxpayers.
4. Offer expanded access to fully staffed TACs via extended and Saturday hours during the entire year, with more locations, virtual options, and additional CAVs.
5. Continue to expand capabilities and functionality of online accounts using stakeholder feedback to provide taxpayers and tax professionals with robust self-service options.
6. On all phone lines, provide useful information during phone wait periods including advertising the availability and benefits of online accounts.

## **RESPONSIBLE OFFICIALS**

Kenneth Corbin, Chief, Taxpayer Services

Lia Colbert, Commissioner, Small Business/Self-Employed Division

David Padrino, Chief Transformation and Strategy Officer

Fumi Tamaki, Chief Taxpayer Experience Officer