

## Efforts to Improve Advocacy

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### CASE ADVOCACY INITIATIVES

Throughout the year, the Taxpayer Advocate Service (TAS) plays an integral role in helping taxpayers experiencing or about to experience significant economic or irreparable harm as a result of an IRS issue or outstanding liability. Through our case advocacy function, TAS works to protect taxpayer rights and help individuals, business owners and exempt organizations resolve tax-related issues that they have not been able to resolve on their own through normal IRS channels. Our local case advocates work directly with taxpayers on identifying issues, researching solutions, and advocating on their behalf within the IRS. Another important function of TAS is our ability to identify and propose solutions for larger systemic problems that may be affecting many taxpayers across the U.S.

### Updating Service Level Agreements

To assist taxpayers more efficiently, the Commissioner delegated to the National Taxpayer Advocate certain tax administration authorities that do not conflict with or undermine TAS's unique statutory mission but allow TAS to resolve routine problems.<sup>1</sup> When TAS lacks the statutory or delegated authority to resolve a taxpayer's problem, it works with the responsible IRS business operating division (BOD) or functions to resolve the issue, a process necessary for 66 percent of TAS cases in fiscal year (FY) 2019.<sup>2</sup> Service Level Agreements (SLAs) are nationally negotiated agreements between TAS and each BOD or function that outline procedures and responsibilities for processing TAS casework when the authority to complete case transactions rests outside of TAS. Within the SLAs, BODs and functions agree to work TAS cases on a priority basis and expedite the process for taxpayers whose circumstances warrant immediate handling. In conjunction with the SLAs, the BODs and functions maintain supplemental documents (Addenda), which provide specific information on where TAS employees will send an Operations Assistance Request (OAR).

These agreements have not been updated in more than ten years, and while the basic framework contained within these agreements is sound, there are areas needing improvement. In addition to six SLAs outlining the overall OAR process for each BOD and function, there are 13 addenda where TAS employees scroll through pages of information to identify the appropriate IRS unit that will work to resolve an individual taxpayer's problem. By updating the SLAs, TAS hopes to improve OAR processing by centralizing the submission of OARs within the BODs and functions, which should reduce the number of misrouted OARs.

TAS and the BODs and functions recognize the need to update the SLAs and how cumbersome the SLA and OAR routing process can be for employees using these tools. TAS plans to work with the BODs to update the SLAs and move them into the Internal Revenue Manual (IRM) to make it

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1 IRM 1.2.2.12.2, Delegation Order 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions (Mar. 3, 2008).

2 TAS closed 154,336 cases with OARs in FY 2019. TAS can issue more than one OAR on a case. Data obtained from Taxpayer Advocate Management Information System (TAMIS) (Oct. 1, 2019). If the IRS already has an open control on an account, TAS must use the OAR process and request that the IRS function take the requested actions.

easier to update and keep current moving forward. This approach will reduce burden on TAS and the IRS and improve service to taxpayers.

### *Objectives for Fiscal Year 2021*

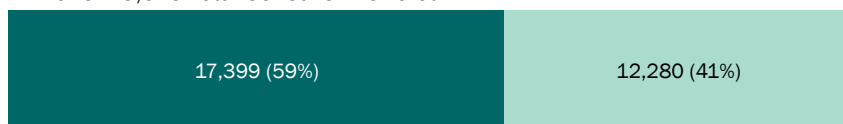
In fiscal year 2021, TAS will:

- Collaborate with BODs and functions to create a new IRM section describing how to negotiate an SLA at a high level, addressing the process TAS and the BODs and functions will use to resolve disagreements during the negotiation process without stalling updates in the clearance process, and identifying the underlying approval process;
- Collaborate with BODs and functions to replicate the existing SLAs into unique sections within the IRM; and
- Once the new IRM section has been created begin discussions with the BODs to update the provisions in the SLAs to include, among other things, centralization of OAR routing.

### **TAS Continues Centralized Intake Expansion**

The TAS Intake Function serves as the first contact for most taxpayers coming to TAS for assistance. Intake Advocates (IAs) are responsible for answering calls and conducting in-depth interviews with taxpayers to determine the correct disposition of their issues. IAs take actions where possible to resolve the taxpayer's issue up front, create cases on our system after validating the taxpayer meets TAS criteria, and offer taxpayers information and assistance with self-help options.

TAS has IAs located in Local Taxpayer Advocate (LTA) offices and in the Centralized Case Intake function (CCI) of TAS. When taxpayers call the National Taxpayer Advocate Toll-Free Line, which is staffed by IRS employees, they are transferred to the TAS CCI unit if the IRS assistors have been unable to assist the taxpayer and have determined that the taxpayer's issue meets TAS criteria. CCI assistors perform the same function as IAs in local TAS offices and conduct in-depth interviews with taxpayers and assist in resolving their issue or creating a case; however, their work is primarily focused on answering those calls transferred from the National Taxpayer Advocate Toll-Free line.

**FIGURE 2.1<sup>3</sup>****Centralized Case Intake Calls Answered and Resulting TAS Cases Created for FYs 2019 and 2020 (Cumulative Through March)****FY 2020: 27,637 Total CCI Calls Answered****FY 2019: 29,679 Total CCI Calls Answered**

■ TAS Cases Created From CCI Transferred Calls      ■ TAS Provided Assistance Without Creating a New Case

The CCI operation recently created a new phone application for the purpose of assisting taxpayers with questions about their open TAS case. Newly-hired TAS IAs who have completed initial IA training classes will staff this new phone application. This will create a fast-track phone line for calls that are generally shorter in nature and will allow the new employees to hone their skills earlier in their training through on-the-job-training. TAS anticipates this procedure will improve customer service, reduce phone wait time, and increase our overall level of service.

Over the past few years, TAS has developed a business plan to begin taking direct transfers from the IRS 1040 Line, allowing TAS to assist taxpayers at the earliest possible time, reducing delays, and providing more uninterrupted assistance to taxpayers.<sup>4</sup>

***Objectives for Fiscal Year 2021***

In fiscal year 2021, TAS will:

- Expand the direct transfer of the 1040 Toll-Free Line calls to CCI; and
- Continue to expand its CCI operation to ensure adequate staffing is available to meet taxpayer demand.

<sup>3</sup> Data obtained from TAMIS (Apr. 1, 2019; Apr. 1, 2020). IRS Joint Operations Center (JOC), Executive Level Summary Report (Mar. 31, 2019; Mar. 31, 2020).

<sup>4</sup> For a more in-depth discussion, see National Taxpayer Advocate Fiscal Year 2019 Objectives Report to Congress 126-127.

## TAS OUTREACH AND COMMUNITY PRESENCE

The unique mission and structure of TAS allows our LTAs to gain knowledge about the taxpayers and communities they serve.<sup>5</sup> Through our case advocacy efforts, LTAs identify issues impacting their local community and craft outreach efforts specific to their needs. Typically, LTAs learn about local issues by participating in various events, including veteran events; partnering with congressional offices to conduct outreach events; visiting local shelters to assist victims of domestic violence and those with significant economic hardships; reaching out to immigrant populations; and partnering with other local agencies who assist members of the local community.

Unfortunately, with the extended shutdown of basic IRS operations and the implementation of COVID-19 social distancing policies, many of our key outreach programs have been canceled. TAS is looking for alternative and creative ways to continue our outreach to the local communities while taking into account limited face-to-face events. Although, we anticipate some challenges in our FY 2021 efforts to reach more taxpayers across the country, our focus will be on providing alternative outreach programs to assist those severely impacted by the pandemic. The longer the current environment continues, the more creative TAS will need to be to customize its outreach to taxpayers to meet their needs in different parts of the country. TAS is confident that LTAs will continue to find ways to connect with taxpayers and support them during this challenging period.<sup>6</sup>

### Community Outreach and Problem-Solving Day Events

Between October 1, 2019, and April 30, 2020, TAS completed 3,239 community outreach events. Our LTAs used these events as platforms to inform internal stakeholders, taxpayers, tax professionals, congressional offices, and others about TAS's mission, ability to help, and taxpayer rights.

In addition to community outreach events, LTAs and their staff members conducted Problem-Solving Day (PSD) events to meet with taxpayers and representatives in person to discuss issues that taxpayers may be facing. In some instances, TAS employees were able to resolve taxpayer issues on the spot. In FY 2020, our LTAs were scheduled to conduct at least one PSD event per quarter. Despite the cancellation of many events starting in March 2020, TAS still conducted 190 events, assisting over 3,022 taxpayers and opening over 255 cases.

During TAS Awareness Week in January 2020, LTAs and their staffs visited with taxpayers in their communities. One area of focus was providing filing season tips and ways to avoid refund delays. In early March, TAS took required precautions for the health of our employees and the public safety and suspended all face-to-face outreach events. While TAS continued to engage in virtual outreach efforts, we are not reaching as many taxpayers as our previous face-to-face outreach events. As IRS offices and cities begin to reopen, we will reevaluate community outreach and PSD events as FY 2020 progresses, and if necessary, deploy alternative communication methods, including virtual outreach, to better serve communities and increase TAS awareness in FY 2021.

<sup>5</sup> Under IRC § 7803(c)(2)(D), TAS is required to maintain at least one LTA office in each state, the District of Columbia, and Puerto Rico to service taxpayers.

<sup>6</sup> For more information on TAS's future Outreach plans, see *Identifying Prospective TAS Taxpayers*, *infra*.

### TAS Mobile Outreach Van

In FY 2020, TAS expanded its outreach capabilities with the addition of the TAS Mobile Outreach Van. The van is a mobile resource center equipped with the technology and materials necessary to provide on-site assistance to taxpayers and will increase TAS's ability to connect with taxpayers as a part of its current outreach program.

The TAS Mobile Outreach Van was delivered to our Louisville, Kentucky, office in March 2020 and immediately deployed to Nashville, Tennessee, to assist taxpayers affected by tornadoes. However, the timing of the van's arrival coincided with the beginning of the COVID-19 pandemic. Therefore, for the health and safety of our employees and taxpayers, the use of the van was suspended. Once the IRS, TAS, and local communities resume normal operations, the van will allow TAS employees to quickly respond to communities in crisis, including areas affected by economic hardships such as the closure of a large employer, and those impacted by natural disasters. TAS can quickly dispatch the van to provide support to those taxpayers who are facing hardships and are otherwise unable to contact TAS.

TAS plans to have the van centrally located between three or four offices (or more if possible) and is still assessing the best location for the van. This central location will ensure that the van receives maximum use in a cost-effective manner.

### TAS Continues to Expand Its Local Presence

As discussed in prior reports, TAS is continually reevaluating the need for additional offices to best meet taxpayer needs. This ongoing effort to provide localized service is critical as the IRS decreases its local presence.<sup>7</sup> In FY 2019, TAS opened new offices in El Paso, Texas, and Charlotte, North Carolina. In FY 2020, TAS has expanded its office in Birmingham, Alabama, adding significant additional staffing to meet taxpayer needs.

TAS has identified the need to expand existing offices in Las Vegas, Nevada, and Chicago, Illinois, and add additional staffing to better meet the needs of underserved taxpayers.

TAS has also identified several cities in need of future TAS offices. See Figure 2.2.

**FIGURE 2.2, Future TAS Office Plans**

Location	Planned Dates
San Antonio, TX	September 2020
Sioux Falls, SD	September 2020
Trenton, NJ	December 2020
Tallahassee, FL	July 2021
Grand Rapids, MI	October 2021

<sup>7</sup> Effective July 1, 2019, the Taxpayer First Act, Pub. L. No. 116-25, § 1403, 133 Stat. 981 (2019), imposed new notification and reporting requirements on the IRS before it can close TACs. IRS response to TAS information request (Dec. 23, 2014; July 2, 2019); IRS response to TAS fact check (Nov. 15, 2019).

While many of these office openings have been delayed due to budget, we continue to make progress.

Looking ahead, TAS is also evaluating additional office openings in Columbus, Ohio; Savannah, Georgia; and Spokane, Washington. We are continuing to analyze TAS casework and population data to identify other underserved areas of the country in need of TAS assistance.

### ***Objectives for Fiscal Year 2021***

In fiscal year 2021, TAS will:

- Develop and implement an outreach strategy to identify more taxpayers in need of our services, which includes but is not limited to individuals and businesses unaware of the benefits TAS provides at no cost;
- Conduct PSD events to offer services to targeted audiences with an emphasis on military and veterans, Earned Income Tax Credit recipients, and taxpayers with English as a second language;
- Identify a centralized location for the TAS Mobile Outreach Van to maximize its use in a cost-effective manner;
- Continue with our plans to expand existing offices where additional staffing is needed to meet taxpayer needs; and
- Evaluate additional geographic locations in need of TAS support for future office expansions.

### **Taxpayer Roadmap Online Assists and Educates Taxpayer's Understanding and Ability to Navigate the Tax System**

On July 10, 2019, TAS released the **2019 Taxpayer Roadmap** — a visual, high-level representation of the stages involved in a taxpayer's journey through the tax system. The map, as initially released, not only helped taxpayers understand their journey through the complexity of tax administration but also laid the structural foundation for the digital interactive tool TAS is currently developing.

As discussed in the **National Taxpayer Advocate's Fiscal Year 2020 Objectives Report to Congress**,<sup>8</sup> the Taxpayer Roadmap is comprised of individual roadmaps that outline the tax administration processes a taxpayer may face when filing a tax return. These processes include tax return preparation, tax return processing, collection, examination, appeals, and litigation. The Taxpayer Roadmap illustrates how these processes connect and reflects the various paths a taxpayer may encounter as he or she goes from one process to another. It provides taxpayers and tax advisors the ability to understand the necessary steps to resolve an issue or the subsequent steps on the road to resolution.

The Taxpayer Roadmap Online Tool will take the Taxpayer Roadmap visual representation a step further. It will allow taxpayers to associate an IRS correspondence or notice with a position on the map. Taxpayers will be able to enter the specific letter or number of the IRS correspondence they have received. From there, taxpayers can access retrievable information that will explain their IRS

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<sup>8</sup> National Taxpayer Advocate Fiscal Year 2020 Objectives Report to Congress 45-47 (Area of Focus: *TAS Is Developing an Electronic Roadmap Tool to Assist Taxpayers As They Navigate Through the Complex Tax System*).

notice, advise where they are in the tax system, how they got there, discuss their next steps, and explain their taxpayer rights. The Taxpayer Roadmap Online Tool will also provide information on how to seek assistance from a Low Income Taxpayer Clinic or TAS if a taxpayer needs additional help. The roadmap not only benefits taxpayers but will also serve as a tool for preparers and advisors assisting taxpayers.

### *Objectives for Fiscal Year 2021*

In fiscal year 2021, TAS will:

- Complete the design phase of the Taxpayer Roadmap Online Tool;
- Explore expanding the design of the Taxpayer Roadmap Online Tool to include additional IRS processes; and
- Explore making the tool available in Spanish.

## **BUSINESS OBJECTIVES**

### **Training and Employee Development Initiatives**

TAS is committed to timely delivering new hire training to Case Advocates and Intake Advocates. Due to the COVID-19 pandemic and the IRS's restriction on travel and training events, TAS postponed all classroom training and quickly began preparations to convert portions of its new hire training into a virtual format. TAS evaluated the potential risks in delaying training, converting traditional classroom training into a virtual setting, and delivering a partial training plan for new hires. These risks created challenges, including:

- Delaying FY 2020 training until later in the year conflicts with our new hire training plan for FY 2021. Moving the training will stretch resources for coaching and reduce availability for some individuals to answer calls and work case inventory;
- Training in the summer months may delay other annual TAS-wide continuing professional education training classes;
- Converting face-to-face classes to virtual classes quickly and efficiently; and
- Delivering training in virtual platforms may be unstable due to network and bandwidth restrictions.

TAS is also committed to ensuring its Case Advocacy analyst staff is well-trained and has the necessary skills to perform their primary job duties, along with other duties as needs arise. Over the past several years, our organization has lost a considerable amount of institutional knowledge and skills due to retirements and other attrition. We will cross-train our analysts to increase their working knowledge through transfer of skills and knowledge sharing. Beginning in FY 2020, our analysts began participating in classroom training, virtual training, and a self-study program. TAS initiated a plan to bolster the working knowledge of our senior Area analysts and has now expanded the training plan to all local and Area analysts. This plan will continue into FY 2021 and will help provide continuity of TAS's operations nationwide.

### *Objectives for Fiscal Year 2021*

In fiscal year 2021, TAS will:

- Continue delivering training to case advocates and intake advocates hired in FYs 2019 and 2020;
- Focus on transfer of knowledge and continuity planning to be better prepared as we continue to experience higher attrition rates; and
- Continue to explore innovative ways to design and deliver face-to-face and blended training methods to maximize student interaction while also minimizing costs without jeopardizing the health and safety of our employees.

### **Digital Interaction With Taxpayers**

TAS continues to explore ways to improve the customer experience, communications, engagement, and advocacy opportunities for taxpayers. TAS is currently developing a pilot program using WebEx for virtual face-to-face meetings between Case Advocates and taxpayers. The pilot is not meant to replace in-person or telephone conference options; rather, it adds a digital option to communicate with taxpayers.

The WebEx pilot will enable taxpayers to use their phones, tablets, or computers to communicate with Case Advocates who can access the application from their work computers. A WebEx video conference allows TAS employees to see and hear taxpayers and share documents. WebEx has many features, but the planned pilot will only use the video conferencing, document viewing, and chat features.

The WebEx pilot will also help TAS identify the best uses for the technology and identify any challenges for taxpayers or employees using the technology. Taxpayers who are geographically remote from a TAS office might find WebEx useful and a more economical alternative to traveling for an in-person conference. Even taxpayers who are not geographically remote may prefer the convenience of WebEx.

Implementation of the WebEx pilot has been delayed due to bandwidth limitations during the COVID-19 pandemic. Accordingly, TAS plans to implement the WebEx pilot during FY 2021. TAS will also continue to explore other methods to interact digitally with taxpayers, including the current temporary process of sending case closure letters via email.<sup>9</sup>

### *Objectives for Fiscal Year 2021*

In fiscal year 2021, TAS will:

- Implement the WebEx pilot; and
- Continue to look for new or additional methods to interact digitally with taxpayers.

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<sup>9</sup> To read more about what TAS has done so far in FY 2020 to improve the customer experience as a result of the COVID-19 pandemic, see Systemic Advocacy Objective: *Protecting the Rights of Taxpayers Impacted by the COVID-19 National Emergency and Restoring Much-Needed Taxpayer Services*, *supra*.



### **TAS Recruitment, Hiring, and Employee Retention**

At the time of this writing, TAS has approximately 1,612 employees. In FY 2019, TAS hired 377 permanent employees (170 from within TAS, 196 from internal IRS but outside of TAS, and 11 external). For FY 2019, just over three percent of TAS's permanent hires were external hires. However, due to attrition, TAS lost 257 employees in FY 2019, 90 employees to other BODs, and another 146 employees to retirement/other. TAS has been experiencing higher attrition rates in the recent past, with over half (817) of its employees eligible to retire by the end of 2024, high attrition will continue to be a significant challenge for TAS and the IRS.

The IRS's Human Capital Office (HCO) has been understaffed for some time. In May 2018, through an agreement with HCO, TAS detailed five of its employees to HCO to work solely on TAS internal hiring announcements to speed up TAS hiring. As of March 23, 2020, TAS's embedded personnel successfully made 183 internal hiring announcements, leading to 274 hires. HCO exclusively worked TAS external announcements and made 44 external announcements that resulted in 23 hires. HCO itself announced about 19 percent of TAS's total announcements, resulting in only about eight percent of total hires.

While HCO works all TAS external hiring announcements, TAS continues to experience poor customer service on these announcements. Both TAS and external candidates often experience significant process delays and lack of communication throughout the hiring process. TAS has had external candidates reject job offers due to process delays and lack of communication from HCO. One external TAS candidate accepted a job with a different federal agency after being frustrated with the time HCO was taking to complete the hiring process for TAS, which often takes many months to complete.

TAS is concerned that the new HCO 2022 initiative will only exacerbate its current hiring challenges. The HCO 2022 initiative will segment the hiring process within HCO, creating an "assembly line" process in which a different specialized area of HCO handles each hiring step, which differs from the current "one-stop-shop" process. TAS is concerned that this change will negatively affect HCO customer service, as it will weaken communication and make it more difficult to track the status of current announcements. TAS is also concerned that HCO will no longer use TAS's embedded HR personnel to process and accelerate TAS hiring. Finally, TAS is concerned that within this new framework, HCO may prioritize larger IRS organizations' hiring needs over the needs of smaller IRS organizations like TAS.

Given the current rate of attrition, TAS needs to be able to move quickly and hire without delays. Any slowdowns in hiring will significantly impact TAS's ability to serve taxpayers. TAS will continue to make use of its embedded human resources personnel to the greatest extent possible, so that we can continue to meet our staffing needs and the needs of taxpayers requiring our assistance.

### *Objectives for Fiscal Year 2021*

In fiscal year 2021, TAS will:

- Work with HCO to conduct a review of recent TAS external hires to identify cases where HCO caused hiring process delays, especially where there was a lack of communication and coordination;
- Work with HCO to highlight challenges faced by TAS, specifically those arising from the HCO 2022 initiative, and recommend changes to mitigate them;
- Work with HCO to expand TAS's current agreement with HCO to delegate authority to TAS personnel embedded in HCO to process TAS external hiring actions; and
- Work with HCO to develop an IRM section on TAS Personnel Policies to support these new responsibilities.

### **Evaluate TAS Business Needs and Develop Our Workforce**

In FY 2020, TAS began reviewing its current structure and business needs. The purpose of this review is to help identify deficiencies or redundancies within the organization so that we can streamline where necessary and focus our resources where we need them most. To be effective in its mission, TAS needs strong leaders to guide its workforce. TAS is committed to ensuring it has the right leaders hired for each of our offices and areas so that we can provide the best customer service possible to our taxpayers.

### *Objectives for Fiscal Year 2021*

In fiscal year 2021, TAS will:

- Continue to evaluate the use of its workforce and identify any deficiencies or redundancies;
- Create a hiring plan that helps TAS best support its mission, its customers, and its employees;
- Streamline new-hire onboarding logistics where possible; and
- Develop opportunities for its employees to expand their skillsets through team projects and detail opportunities to provide a broad experience level for employees working taxpayer issues.

### **Improve the Federal Administrative Process by Participating in Cross-Agency Meetings**

TAS regularly attends meetings and conferences as a member of the Administrative Conference of the United States (ACUS), an independent federal agency established by statute in 1964. ACUS is charged with convening expert representatives from the public and private sectors to recommend improvements to the efficiency, participation, and fairness in the federal administrative process.

TAS also regularly attends meetings and conferences as a voting member of the Coalition of Federal Ombudsman (COFO), the official organization for all Ombudsmen within the federal government. TAS participates in COFO's cross-agency discussions and collaborations aimed at educating, providing suggestions, and promoting the professionalism and effectiveness of independent, impartial Ombudsmen serving U.S. government agencies, each of whom serve an important role within the federal administrative process.

*Objectives for Fiscal Year 2021*

In fiscal year 2021, TAS will:

- Regularly attend meetings of ACUS and COFO both to learn about the latest developments and to provide suggestions to improve the federal administrative process.