

TAS works to protect taxpayer rights and help all types of taxpayers (*e.g.*, individuals, business owners, trusts, and exempt organizations) resolve tax-related issues that they have not been able to resolve on their own through normal IRS channels. Our case advocates work directly with taxpayers on identifying issues, researching solutions, and advocating on behalf of taxpayers within the IRS. TAS also works to identify and propose solutions for larger systemic problems that may be affecting many taxpayers. Our goal is to continuously improve our internal processes and advocacy efforts.

Over the past year, TAS has refocused efforts to advocate for those taxpayers most in need of our services as inventories climbed due to IRS backlogs. In December 2021, TAS eased taxpayers' burden in providing documentation by authorizing the receipt and transmittal of documents by email and utilizing the Documentation Upload Tool (DUT).¹ In February 2022, TAS adjusted case acceptance criteria to focus on taxpayers facing economic hardships and suspended quality review and centralized intake operations to reallocate personnel to assist with case processing.² In fiscal year (FY) 2023, TAS will continue to monitor the IRS's progress as it continues to work through the backlog, and if necessary, will implement changes to internal processes to advocate on behalf of those taxpayers with the greatest need.

1. LEVERAGE TECHNOLOGY TO IMPROVE INTERACTIONS WITH TAXPAYERS AND THEIR AUTHORIZED REPRESENTATIVES

TAS recognizes that expanding the use of technology is critical to improving services provided to taxpayers and continues to make technological changes to enhance our interactions with taxpayers and their authorized representatives. TAS authorized employees, after obtaining proper taxpayer or authorized third party consent, to continue receiving and transmitting documents by email using password-protected encrypted attachments.³ TAS partnered with IRS Information Technology to successfully pilot DUT.⁴ This secure web tool allowed taxpayers to upload documents to support their tax issue and congressional offices to transmit taxpayer inquiries. In FY 2023, TAS will focus on expanding the use of current technology and implementing new technologies to enhance communications with taxpayers. TAS will explore further expansion of DUT so that taxpayers and tax professionals may remit new inquiries via Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order). Case Advocacy will also implement chatbot technology to help taxpayers with the case acceptance process and supplement our current means of communicating with taxpayers and their authorized representatives.

Objective 1 for FY 2023 – TAS will expand the use of digital tools and develop new tools to enhance interactions with taxpayers, tax professionals, and congressional offices.

- Activity 1: Expand DUT to allow taxpayers and tax professionals to remit new inquiries by uploading Form 911.
- Activity 2: Improve the case acceptance process by implementing unauthenticated chatbot technology. Taxpayers and tax professionals will not be required to verify their identity but will describe tax matters to allow TAS to determine eligibility for services.
- Activity 3: Implement authenticated chatbot technology and live chat to communicate with taxpayers and their authorized representatives regarding case-related matters.

2. REDUCE ADMINISTRATIVE BURDEN IN CASE PROCESSING TO ALLOW ADVOCATES TO FOCUS ON HELPING TAXPAYERS

In FY 2022, Case Advocacy commissioned a Lean Six Sigma (LSS) project to thoroughly examine case processing and identify improvements to better serve taxpayers. TAS leveraged the LSS assessment to identify deficiencies in case processing and introduce steps to fix them. TAS reduced administrative burdens and improved advocacy by establishing a case closing function, creating a case acceptance determination tool, and

suspending the requirement to complete several screens in the current case management system. These actions allowed case advocates to focus on helping taxpayers rather than dealing with administrative actions.

TAS also utilized the LSS assessment to make recommendations for the potential migration of TAS case processing to Enterprise Case Management (ECM). The purpose of the IRS's ECM initiative is to build a platform to assist employees and taxpayers in streamlining resolutions by providing a consolidated system to centralize case management and internal research. In FY 2022, TAS partnered with the IRS Enterprise Digitalization and Case Management Office and used the case processing map created during the LSS assessment to develop the prototype of the key business processes TAS requires to advocate on behalf of taxpayers.

In FY 2023, TAS will partner with the Wage and Investment Lean Six Sigma Organization to identify and initiate additional improvements based on the FY 2022 LSS assessment. Finally, once TAS migrates to ECM, Case Advocacy will form a diverse team to test the new system. This team will test ECM's case management and internal research capabilities and make recommendations for improvements to the system that will lead to more efficient, effective resolution of tax issues. The timing of TAS's ability to migrate to ECM will depend upon available IT funding and prioritization of TAS's needs for an improved case management system.

Objective 2 for FY 2023 – TAS will use the LSS assessment findings and test new technology to improve the efficiency of case processing.

- Activity 1: Develop and implement one plan to improve the efficiency of case processing as identified in the FY 2022 LSS evaluation.
- Activity 2: Ensure taxpayer issues are resolved efficiently by forming a diverse team to test the new ECM system and make recommendations for improvements.

3. BETTER MEET TAXPAYER NEEDS BY INCREASING STAFFING AND REALIGNING SERVICES

TAS recognizes the importance of hiring and properly training employees to better meet the needs of taxpayers. From February 2019 to February 2022, TAS staffing slightly increased, while the volume of taxpayers with eligible cases accepted into TAS increased significantly by 39 percent.⁵ In FY 2022, TAS expanded its use of recruiting platforms to attract qualified candidates for open positions. However, like much of the IRS, TAS continues to face challenges recruiting enough qualified candidates to meet our staffing needs.

In FY 2023, TAS will continue to recruit qualified candidates focusing on recent college graduates, increase staffing in current TAS offices, and geographically realign services to better meet the needs of taxpayers outside the United States (international taxpayers). TAS will increase the total number of employees available to advocate on behalf of taxpayers and improve communications with international taxpayers in different time zones. TAS will serve international taxpayers according to where they reside. The Hawaii office will serve international taxpayers residing in the Western Hemisphere, and the Puerto Rico office will advocate for taxpayers located in the Eastern Hemisphere.

Objective 3 for FY 2023 – TAS will better meet taxpayer needs by recruiting college graduates, increasing staffing, and realigning services.

- Activity 1: Increase staffing in current local TAS offices.
- Activity 2: Improve advocacy to international taxpayers by geographically realigning services.
- Activity 3: Use recruiting platforms to post job announcements, including social media, state government websites, and LinkedIn.
- Activity 4: Explore and identify new recruiting opportunities to target college graduates.

4. REFINE TRAINING, FACILITATE ON-THE-JOB INSTRUCTORS, AND ARRANGE COACHES TO ENHANCE SKILLS AND COMPETENCE

During the COVID-19 pandemic, TAS continued to hire qualified candidates and modified all training to be delivered virtually. Case Advocacy analysts were required to complete a self-study curriculum, and new managers were assigned peer mentors. In FY 2022, TAS developed and introduced the Case Advocate Training Support program, which provided maximum support for newly hired case advocates by streamlining the curriculum and allowing trainees to promptly apply learned skills and work live cases.

In FY 2023, TAS will continue investing in our workforce. We will refine the training programs provided to new intake advocates, case advocates, and analysts in addition to boosting training and increasing knowledge sharing by implementing on-the-job instructor programs for new Case Advocacy analysts and managers. Finally, to develop skills and enhance competence in recognizing and solving problems, TAS will assign Human Capital Office coaches to each Case Advocacy analyst.

Objective 4 for FY 2023 – TAS will refine training, facilitate on-the-job instructors, and arrange coaches to enhance skills and competence.

- Activity 1: Assess the effectiveness of new Case Advocacy analyst training and modify courses to strengthen the curriculum, enhance analytical skills, and better meet the needs of the analysts to provide better taxpayer service.
- Activity 2: Develop and implement an on-the-job-instructor program for Case Advocacy analysts.
- Activity 3: Use the Human Capital Office mentorship and coaching program to assign a coach to each Case Advocacy analyst to build competence and enhance skills.
- Activity 4: Strengthen the new hire Case Advocate Training Support program by conducting trainee exit interviews and surveying the trainees' managers at the completion of the training period.
- Activity 5: Design and implement an on-the-job-instructor program for new Case Advocacy managers.

5. EXPAND OUTREACH TO ADDITIONAL UNDERSERVED POPULATIONS

Despite difficulties during the pandemic, TAS continued to identify underserved populations and conduct outreach using Zoom.gov and other virtual platforms. In FY 2022, TAS identified senior citizens, Native Americans, members of the military, and homeless populations as underserved and conducted outreach to raise awareness about TAS and provide services to eligible taxpayers. TAS also conducted outreach and partnered with the IRS Stakeholder Partnerships, Education and Communication function to raise awareness about refundable credits including the Earned Income Tax Credit, Additional Child Tax Credit, and Credit for Other Dependents.

In FY 2023, TAS will use Microsoft Teams as an avenue to conduct outreach and complete Problem Solving Day events to reach additional underserved populations, including individuals with disabilities, first-time filers, small business owners, self-employed taxpayers, and international taxpayers. Finally, TAS will continue its partnership with the IRS and assist taxpayers during "Face-to-Face Saturday"⁶ and "Hearing All Voices"⁷ events.

Objective 5 for FY 2023 – TAS will conduct outreach to additional underserved populations.

- Activity 1: Expand use of Microsoft Teams technology to reach underserved populations and conduct Problem Solving Days.
- Activity 2: Establish new relationships with external stakeholders to expand outreach to additional underserved populations, including individuals with disabilities, first-time filers, small business owners, self-employed taxpayers, and international taxpayers.
- Activity 3: Assist taxpayers who are facing or about to face negative financial consequences or long-term adverse impact by partnering with IRS during the Hearing All Voices campaign and the IRS's Taxpayer Experience Office's Face-to-Face Saturday events.

6. CONTINUE NEGOTIATING UPDATES TO SERVICE LEVEL AGREEMENTS

TAS understands that time is of the essence in resolving taxpayer's tax issues. TAS and the IRS utilize Service Level Agreements (SLAs), which are nationally negotiated agreements between TAS and each IRS Business Operating Division (BOD) or function, that outline procedures and responsibilities for processing TAS casework when the authority to complete transactions rests outside of TAS. Although the basic framework contained within these SLAs is sound, the last update was over ten years ago, and there are areas for improvement. In FY 2022, TAS and the BODs/functions collaborated to publish the SLAs between the Wage & Investment Division, Tax Exempt/Government Entities Division, Chief Financial Officer Division, and Criminal Investigation Division into the Internal Revenue Manual (IRM) to make it easier to update and keep current moving forward.

In FY 2023, TAS will continue to protect taxpayers' *right to quality service* by redefining how, during the SLA negotiation process, TAS and the IRS will resolve disagreements and obtain requisite approvals to publish updates more efficiently to the IRM.

Objective 6 for FY 2023 – TAS will update existing SLAs.

- Activity 1: Finalize a new IRM section describing how to negotiate an SLA at a high level with a BOD/function.
- Activity 2: Replicate the remaining SLAs into unique sections within the IRM through collaborations with the Independent Office of Appeals, Large Business and International Division, and Small Business/Self-Employed Division.
- Activity 3: Update the provisions in the SLAs to include, among other things, centralization of Operations Assistance Request⁸ routing jointly with the IRS.

Endnotes

- 1 Interim Guidance Memorandum (IGM) TAS-13-1221-0015, Interim Guidance – Digital Signatures and External Email Communications (Dec. 6, 2021), <https://www.irs.gov/pub/foia/ig/tas/tas-13-1221-0015.pdf>; IGM TAS-13-1221-0010, Interim Guidance – Document Upload Tool for Submissions from External Sources (Dec. 21, 2021), <https://www.irs.gov/pub/foia/ig/tas/tas-13-1221-0010.pdf>.
- 2 IGM TAS-13-0222-0002, Interim Guidance on Changes to TAS Case Acceptance Criteria for the Fiscal Year (FY) 2022 Filing Season and Temporary Modification of TAS Case Procedures (Feb. 3, 2022); IGM TAS-13-0222-0004, Interim Guidance on Changes to TAS Case Processing for Fiscal Year (FY) 2022 Filing Season (Feb. 14, 2022), <https://www.irs.gov/pub/foia/ig/tas/tas-13-0222-0004.pdf>.
- 3 IGM TAS-13-1221-0015, Interim Guidance – Digital Signatures and External Email Communications (Dec. 6, 2021), <https://www.irs.gov/pub/foia/ig/tas/tas-13-1221-0015.pdf>.
- 4 IGM TAS-13-1221-0010, Interim Guidance – Document Upload Tool for Submissions from External Sources (Dec. 21, 2021), <https://www.irs.gov/pub/foia/ig/tas/tas-13-1221-0010.pdf>.
- 5 TAS Business Results Report (Feb. 5, 2022).
- 6 See IRS, IRS Face-to-Face Saturday Help, <https://www.irs.gov/help/irs-face-to-face-saturday-help> (last visited June 2, 2022).
- 7 The Hearing All Voices initiative provides outreach and services and cultivates relationships within underserved, non-English speaking communities. The initiative involves holding half-day events to reach employers with English as a second, third, or fourth language.
- 8 When TAS does not have delegated authority to take actions necessary to resolve taxpayer issues, TAS uses Form 12412, Operations Assistance Request (OAR), to request or recommend actions from BODs/functions.