NAVIGATING THE IRS: Taxpayers Have Difficulty Navigating the IRS, Reaching the Right Personnel to Resolve Their Tax Issues, and Holding IRS Employees Accountable

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TAXPAYER RIGHTS IMPACTED

- The Right to Be Informed
- The Right to Quality Service
- The Right to Pay No More Than the Correct Amount of Tax

DEFINITION OF PROBLEM

A key factor in the success of any public-facing enterprise is the ability to provide an effective and efficient mechanism for addressing customer inquiries. The IRS administers the government’s constitutional authority to assess and collect federal taxes. Although taxpayers are required by law to pay their duly owed taxes, they are also the agency’s “customers.” Unlike the private sector, the agency’s failure to adequately engage these customers cannot cause taxpayers to take their business elsewhere, but it will jeopardize the voluntary compliance on which the U.S. tax system depends. As a result, the challenges faced by taxpayers when attempting to contact IRS personnel knowledgeable about their accounts pose substantial risks to all parties.

1 See Taxpayer Bill of Rights (TBOR), www.TaxpayerAdvocate.irs.gov/taxpayer-rights. The rights contained in the TBOR are also codified in the Internal Revenue Code. See Internal Revenue Code (IRC) § 7803(a)(3).
4 Additionally, as discussed in Most Serious Problem: Tax Law Questions: The IRS’s Failure to Answer the Right Tax Law Questions at the Right Time Harms Taxpayers, Erodes Taxpayer Rights, and Undermines Confidence in the IRS, supra, taxpayers wishing to accurately prepare their tax returns have been receiving decreases levels of individual support from the IRS.
Although these difficulties have been discussed by the National Taxpayer Advocate in earlier reports, they continue to beset taxpayers. For example, the IRS was recently ranked last in quality communication in a survey of 15 federal agencies undertaken by Forrester Research. All too often, taxpayers wishing to obtain information must embark on a voyage that requires them to interpret obscure IRS acronyms and function names, navigate a complex and multifaceted phone tree, and identify unnamed and often-changing responsible IRS officials. This journey is by no means a seamless one, and in many cases, taxpayers are left floundering on the rocks of confusion, frustration, and misinformation.

As a result, the National Taxpayer Advocate remains concerned that:

- Taxpayers often have difficulty locating IRS personnel who can provide accurate and responsive information regarding their cases;
- Even if taxpayers are tenacious enough to reach a helpful IRS employee, they may not be able to work with that person again; and
- Taxpayers have trouble holding IRS personnel accountable, as managers can be hard to find and no mechanism for tracking complaints generally exists.

**ANALYSIS OF PROBLEM**

**Taxpayers Often Have Difficulty Locating IRS Personnel Who Can Provide Accurate and Responsive Information Regarding Their Cases**

For many taxpayers, navigating their way through the IRS to obtain the answers and the support they desire can be a challenging and frustrating undertaking. In part, this situation is attributable to the reality that taxpayers prefer different methodologies of assistance for different issues and tasks. These preferences are illustrated in Figure 1.3.1:

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Nevertheless, the IRS does its best to push everyone into a “one size fits all” virtual environment. This effort, typically justified by the desire to preserve resources, has resulted in the ongoing closure of Taxpayer Assistance Centers (TACs) and substantial limitations placed on when taxpayers can receive answers to tax law questions. This effort is nothing new, as the IRS has long resisted publishing the names of key offices or otherwise facilitating communication. For example, the IRS has historically refused to make any telephone directories for practitioners or similar directories available to the general public. Moreover, some practice units, including Individual Taxpayer Identification Number (ITIN) processing and the

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7 National Taxpayer Advocate 2017 Annual Report to Congress 27. This information, which was compiled by TAS Research, highlights the most used services for each delivery channel. We focus on the top three services for each channel, but the graph includes more than three services since not every channel had high demand for the same preferred services. The percentages shown represent the portion of taxpayers who used that particular delivery channel and only needed help with one IRS service. National Taxpayer Advocate 2017 Annual Report to Congress vol. 2, 82.

8 See Most Serious Problem: Tax Law Questions: The IRS’s Failure to Answer the Right Tax Law Questions at the Right Time Harms Taxpayers, Erodes Taxpayer Rights, and Undermines Confidence in the IRS, supra; National Taxpayer Advocate 2017 Annual Report to Congress 117; National Taxpayer Advocate 2017 Annual Report to Congress 34.

9 IRS, Automated Collection System (ACS) Optimization/Research, Applied Analytics, and Statistics (RAAS), ACS LT16 Notice Test Pilot Report, 3 (Sept. 27, 2017); National Taxpayer Advocate Fiscal Year (FY) 2019 Objectives Report to Congress 42.

10 National Taxpayer Advocate Fiscal Year (FY) 2016 Objectives Report to Congress vol. 2, 45. The Integrity and Verification Operation (IVO) seeks to identify potentially false returns, usually through income documents reported by third parties. National Taxpayer Advocate 2017 Annual Report to Congress 221.
Integrity and Verification Operation (IVO), lack taxpayer-facing phone numbers altogether.\textsuperscript{11} The IRS continues to limit the ability of taxpayers to contact IRS personnel directly, even though this transparency and accessibility would be helpful to taxpayers, and in spite of prior recommendations by the National Taxpayer Advocate.\textsuperscript{12}

In the IRS Restructuring and Reform Act of 1998 (RRA 98), Congress required the IRS to make itself accessible to taxpayers, specifically by placing the addresses and telephone numbers for local offices in local phone directories across the country.\textsuperscript{13} Although the IRS technically complies with these requirements, live telephone contact with a local office is impossible as a practical matter. Rather than reaching a person, taxpayers in search of local assistance from a TAC receive a recorded message accompanied by a menu that transfers them to the national IRS telephone line where they can speak with telephone assistants.\textsuperscript{14} Only if the assistants cannot resolve the issues are taxpayers able to schedule in-person appointments with IRS local offices. This attempt to satisfy the congressional mandate with general numbers, which can be difficult and frustrating to navigate when seeking to obtain direct account information or negotiate account-related agreements, is in keeping neither with the spirit of RRA 98, nor the prior recommendations of the National Taxpayer Advocate.\textsuperscript{15}

The IRS should seek to exceed minimum Congressional requirements and make contact information of local offices and particular practice units available online. The general public should have readily available access to an easily searchable, accessible IRS directory that incorporates metadata and common-speech terminology. If the IRS would then supplement this enhanced online access by having local- and unit-specific personnel answer phone calls, taxpayers could deal directly with issues and IRS personnel would find it easier to think of taxpayers as more than work objects in need of processing.

No such progress has yet been achieved, however. In the National Taxpayer Advocate’s 2014 Annual Report to Congress, TAS diagrammed the journey of a hypothetical taxpayer calling to ask questions about filing a request for an offer in compromise.\textsuperscript{16} In that example, a taxpayer navigated a maze of menus and options, and ended up waiting on hold until they were cut off after approximately six minutes on the phone. In another simulated taxpayer phone call placed at 3:00 p.m. Eastern time on July 18, 2018, TAS sought to reproduce the same journey in an effort to evaluate how IRS telephone accessibility has evolved over the last four years. This time, the call was not cut off; instead, the taxpayer waited on hold for approximately one hour before giving up and terminating the call.\textsuperscript{17} This telephonic odyssey is shown below:

\textsuperscript{11} National Taxpayer Advocate 2017 Annual Report to Congress 225-226. Only after taxpayers are issued Individual Taxpayer Identification Number (ITIN) notices are they provided with a phone number through which to pursue inquiries. IRS response to TAS fact check request (Oct. 25, 2018).

\textsuperscript{12} National Taxpayer Advocate 2014 Annual Report to Congress 123-133.

\textsuperscript{13} Section 3709 of the IRS Restructuring and Reform Act of 1998 (RRA 98), 105 Pub. L. No. 206, 112 Stat. 779 provides: “The Secretary of the Treasury or the Secretary’s delegate shall, as soon as practicable, provide that the local telephone numbers and addresses of Internal Revenue Service offices located in any particular area be listed in a telephone book for that area.”

\textsuperscript{14} National Taxpayer Advocate Fiscal Year (FY) 2019 Objectives Report to Congress vol. 2, 24.


\textsuperscript{16} National Taxpayer Advocate 2014 Annual Report to Congress 128-129.

\textsuperscript{17} If taxpayers call on cell phone plans with limited minutes, this extended hold time would cause not only substantial irritation, but also significant economic hardship for those already having difficulty paying their taxes.
FIGURE 1.3.2, Part 1 of 4

AN IRS TELEPHONE JOURNEY

<table>
<thead>
<tr>
<th>WHO</th>
<th>TAS, calling as a taxpayer with questions about filing a request for an offer in compromise</th>
</tr>
</thead>
<tbody>
<tr>
<td>WHAT</td>
<td>Length of time to reach a customer service representative and be transferred to the centralized offer in compromise unit for help</td>
</tr>
<tr>
<td>WHEN</td>
<td>07/18/18 at 3 p.m. ET</td>
</tr>
</tbody>
</table>

Welcome to the Internal Revenue Service. You can also visit us at www.IRS.gov. To continue in English, press 1. Para continuar en Español, oprima 2.

We currently are experiencing high call volumes. IRS.gov allows you to check your refund, get a tax form, or find answers to tax law questions. You can also access your account online to view the amount you owe, make a payment, view your payment history, or get a transcript of your tax records. In addition, you can obtain your prior year AGI. If you are filing your return electronically, go to IRS.gov/account for more details. If you choose to wait, your call will be processed in the order it was received.

1. For questions about your refund, or to check the status of your Form 1040X, Amended Tax Return, press 1.
2. For answers about your personal income taxes, the tax reform law, or calculating your income tax withholding, or to order a tax form or publication or a tax transcript, press 2.
3. For answers about your business taxes, press 3.
4. To hear general information about the health care law, including how it may affect individuals, families, and employers, press 4.
5. For questions about your personal or business taxes as it relates to healthcare, press 5.
FIGURE 1.3.2, Part 2 of 4

AN IRS TELEPHONE JOURNEY

At this point, the taxpayer may be confused as none of the prompts address his issue. He has questions about filing a request for an offer in compromise, but none of these prompts address his need.

The taxpayer is further confused by prompt one because the earlier announcement already asked the taxpayer if he had questions about his refund and amended tax return, and he did not select that option.
FIGURE 1.3.2, Part 3 of 4

AN IRS TELEPHONE JOURNEY

Taxpayer presses 2.

IRS

Please wait. To access your account information, please enter the Social Security number or employer identification number for which you are calling.

Taxpayer enters Social Security number.

IRS

1. If you enter a Social Security number, press 1.
2. If you enter an employer identification number, press 2 now.

Taxpayer presses 1.

IRS

The Social Security number you entered was XXX-XX-XXXX.

1. If this is correct, press 1 now.
2. If this is not correct, press 2 now.

Taxpayer presses 1.

IRS

The Social Security number you entered was XXX-XX-XXXX.

1. If this is correct, press 1 now.
2. If this is not correct, press 2 now.

Taxpayer presses 1 to confirm again.

IRS

Please listen to the following seven topics. Press the number given when you hear your topic:

1. If you have your notice, letter, or bill, and want to set up a payment plan, press 1.
2. If you want to know the amount needed to pay your bill in full, press 2.
3. To request a transcript of your tax return or a transcript of your account, press 3.
4. To verify we received a payment you made, press 4.
5. For a detailed review of your account information, press 5.
6. If your question is about your personal identification number, or PIN, that was established to use our automated system, or you have a question about the account you established to access your account information on the internet, press 6.
7. If you received a notice, letter, or bill, and want to know if the innocent spouse rule applies to you, press 7.
8. To hear the topics again, press 9.

If you have not heard your topic, please hold.
AN IRS TELEPHONE JOURNEY

Even though the taxpayer has misplaced his notice, he just wants to speak with someone so he presses a number.

TAS
Taxpayer presses 1.

Your call may be monitored or recorded to quality purposes. Please hold while we transfer your call. Please wait. [hold music]

After the taxpayer presses 1 to set up a payment plan, he waits on hold for an assistor for an hour. For a taxpayer using a phone with pay-as-you-go minutes, this would be an expensive call indeed, especially for someone who is already having problems paying his or her taxes.

During the hold, recorded messages repeatedly and with increasing urgency encourage the taxpayer to hang up and go online to set up a payment plan. One example states:

Calling to arrange payment? Did you know the IRS charges a user fee to set up a monthly payment agreement? You can save money on the setup fee by setting it up online yourself. Monthly payment agreement fees can be as much as $225 if established over the phone while speaking to one of our representatives, or as low as $31 if you go online and set up a direct debit installment agreement from your bank account. Please visit www.irs.gov/opa for more information.

After being on the phone for over an hour, the taxpayer, who had a strong desire to speak directly with an IRS employee, hangs up, perhaps to call again, perhaps to go online, or perhaps to abandon the payment plan process altogether.
Even in the virtual realm, into which the IRS has been attempting to push taxpayers, substantial progress remains to be made. Another recent study by Forrester Research shows that most taxpayers found their digital experience with the IRS to be unsatisfactory in some important respects. These results were found to exist across all generations: Millennials, Generation X, and Baby Boomers. Figure 1.3.3 summarizes the results of this survey:

**FIGURE 1.3.3, Poorly Rated Features of the IRS Website**

<table>
<thead>
<tr>
<th>The IRS website is...</th>
<th>Millennials</th>
<th>Generation X</th>
<th>Baby Boomers+</th>
</tr>
</thead>
<tbody>
<tr>
<td>An ideal government website</td>
<td>13%</td>
<td>14%</td>
<td>11%</td>
</tr>
<tr>
<td>Easily searchable</td>
<td>12%</td>
<td>17%</td>
<td>11%</td>
</tr>
<tr>
<td>Well organized</td>
<td>10%</td>
<td>15%</td>
<td>10%</td>
</tr>
<tr>
<td>User-friendly</td>
<td>10%</td>
<td>16%</td>
<td>12%</td>
</tr>
</tbody>
</table>

The IRS must seek to improve the quality of communications with taxpayers. This attentiveness is crucial because communication is one of the top five drivers of customer experience. Clear and effective communication makes taxpayers more likely to trust the agency, do what is asked of them, skip expensive customer service channels, view the agency more positively, and forgive the agency when it makes a mistake. Given that the IRS is currently the lowest-ranked federal agency in this category, it is missing a significant opportunity to enhance customer satisfaction and improve tax compliance.

One way of addressing sometimes differing taxpayer communication preferences, remedying occasionally frustrating IRS computer interactions, and helping taxpayers better navigate the IRS would be to establish a 311 type system. Generally speaking, such systems promptly connect callers to operators who research their questions to provide quick answers, or transfer callers to an appropriate office that can assist them. This 311 system can fit within a more comprehensive omnichannel environment that utilizes customer experience mapping and customer journey analytics now employed in private industry. Such a channel would facilitate increased efficiencies, diminished wait times, and improved interactions between taxpayers and appropriate IRS personnel. This approach, which has previously been recommended by the National Taxpayer Advocate, has been effectively adopted by several state and local governments, including large cities such as New York, Chicago, Minneapolis, and Jacksonville.

An omnichannel or similar type of mechanism should be embraced by the IRS as a centerpiece of its effort to improve communication and overall customer experience.

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18 Consumer Technographics, Digital Experience and Engagement with Government Agencies, Forrester Research 7 (June 2018).
19 Id.
21 Id.
22 National Taxpayer Advocate 2017 Annual Report to Congress 22-35; National Taxpayer Advocate Fiscal Year (FY) 2019 Objectives Report to Congress (Area of Focus: Omnichannel); Maxie Schmidt-Subramanian and Andrew Hogan, Forrester Research, How to Measure Digital Customer Experience, 3 (Jun 21, 2016).
The IRS must seek to improve the quality of communications with taxpayers.

Even If Taxpayers Are Tenacious Enough to Reach a Helpful IRS Employee, They May Not Be Able to Work With That Person Again

Some of the obstacles to quality communication within the IRS are attributable to a diffusion of responsibility and a lack of continuity with respect to various categories of cases. Several IRS functions do not assign specific employees throughout the lifetime of a case. These functions include Correspondence Examination, Return Integrity Compliance Services (RICS), Automated Collection System (ACS), and math error.24 Instead, taxpayers simply are assigned to the next available examiner when they call in. This lack of identification with a particular case substantially limits case familiarity and personal accountability on the part of IRS personnel working in these programs. Moreover, impacted taxpayers typically are forced to go through the arduous process of navigating the IRS to reach a responsive employee, only to find that they need to start all over again the next time they have a question or require a given action regarding their case.

Approximately 20 years ago, as part of RRA 98, Congress sought to address and remedy this specific problem. Among other things, RRA 98 required the IRS to develop a procedure “to the extent practicable and if advantageous to the taxpayer” to assign one IRS employee to handle a taxpayer’s matter throughout the life of the case.25 Some IRS functions provide one employee for each case, such as Field Collection, while other IRS units, such as Correspondence Examination and others discussed above, circumvent the spirit, if not the letter, of this directive.26 The IRS justifies this latter policy and supports the use of group phone numbers by asserting that, in these cases, assigning a single employee is not practicable.27 The IRS also defends its “first available employee” approach as beneficial to taxpayers because it decreases wait times.28 Nevertheless, the same problems facing taxpayers in 1998 continue to burden taxpayers today. These issues persist despite concerns registered by the National Taxpayer Advocate, the Treasury Inspector General for Tax Administration (TIGTA), and the Government Accountability Office (GAO) regarding the difficulties experienced by taxpayers in contacting the appropriate IRS personnel to answer their questions and resolve their cases.29

24 National Taxpayer Advocate 2014 Annual Report to Congress 134-144.
26 National Taxpayer Advocate 2014 Annual Report to Congress 134.
27 National Taxpayer Advocate Fiscal Year (FY) 2016 Objectives Report to Congress vol. 2, 48-50.
28 Id.
The following example illustrates some of these commonly occurring problems:\textsuperscript{30}

Assume that a married couple filing a joint return became the subject of a correspondence examination, during which a $10,000 casualty loss claim was questioned. Taxpayers responded to the inquiry and mailed in additional evidence to support the claimed loss. They were therefore dismayed to receive an initial examination report that disallowed the casualty loss and that gave no indication that the additional evidence was ever considered.

Taxpayers attempted to speak directly to someone working the examination in the service center to which the case was assigned. However, they were provided with no phone number to contact the examiner directly and were not even able to leave a voicemail message. The best that Taxpayers could manage was to leave a general message with the service center asking that someone return their call. Taxpayers received the requested callback, but they were out at the time and, because they did not know to authorize that a message be left, they had no knowledge that the call was ever returned.

At this point, they engaged the services of a tax practitioner, who began the contact process via mail and telephone all over again to resubmit the evidence and find out what occurred. After several mailings and exchanged messages, Compliance issued a 30-day letter (examination report) denying the loss.

Eventually, the adjustment was protested to the IRS Office of Appeals and a settlement mutually acceptable to the IRS and the Taxpayers was negotiated. Tax Practitioner, however, walked away feeling that the same result could have been arrived at in the early stages of the examination if Taxpayers simply had been able to contact an assigned examiner accountable for analyzing the evidence. Instead, Taxpayers ended up incurring unnecessary representational expenses and suffering frustration and disillusionment because of the barriers they faced in attempting to challenge the IRS’s position and be heard\textsuperscript{31}.

As a means of decreasing these types of problems and enhancing continuity, the IRS should assign a single point of contact throughout the lifetime of a taxpayer’s case or at least allow taxpayers the ability to communicate with such a person on a repeat basis.\textsuperscript{32} While this single point of contact is impracticable and generally unnecessary for isolated account issues or tax law questions, it is important and valuable for both taxpayers and the IRS in areas typically involving ongoing dialogue, such as compliance cases or offers in compromise.\textsuperscript{33}

\textsuperscript{30} This example is developed based on testimony provided by practitioners and related in the National Taxpayer Advocate 2014 Annual Report to Congress 138-139. Although the testimony was furnished as far back as 2012, the problems described continue today.

\textsuperscript{31} IRC § 7803(a)(3)(d).

\textsuperscript{32} Improving taxpayer service in this area should present only minimal resource issues. To begin with, a single point of contact would only potentially be assigned once taxpayers affirmatively contact the IRS. Further, such an option could be presented in a way that taxpayers could exercise choice regarding whether to work with the next available examiner or with a single point of contact. Likewise, the IRS could manage possible staffing issues arising from the latter alternative by establishing a “buddy system” to provide coverage during extended personnel absences. Short-term unavailability could be addressed through the implementation of a callback system that allowed for appointment scheduling and the use of technology ranging from telephone calls to virtual conferencing.

\textsuperscript{33} Substantial progress remains to be made in addressing isolated account issues and related service requests. For example, the National Taxpayer Advocate has recently heard from a number of practitioners expressing concerns and frustrations regarding tax preparer authentication and the acquisition of client transcripts.
frequency with which it was necessary. It would have the additional benefit of increasing the quality of interactions between taxpayers and IRS personnel.

**Taxpayers Have Trouble Holding IRS Personnel Accountable, As Managers Can Be Hard to Find and No Mechanism for Tracking Complaints Generally Exists**

Once taxpayers are successful in having their calls routed to the appropriate place, they all too often experience problems having those calls returned and receiving responsive information. Further, managers of unresponsive employees can sometimes be equally difficult to locate and contact. Currently, there is no universal complaint mechanism within the IRS that allows taxpayers to address these issues and have the results monitored.

The IRS receives customer complaints through a variety of channels, including the IRS Commissioner’s office, Treasury, Congress, and the Office of Presidential Correspondence. Complaints are routed to the responsible office, where a manager completes a report that is logged in the e-Trak system. That system, however, is neither searchable nor designed for easy analysis of systemic customer service or personnel issues.

A number of practice units within the Wage & Investment (W&I) and the Small Business/Self-Employed (SB/SE) Operating Divisions also allow taxpayers to seek direct contact with a manager to discuss questions or raise complaints and such inquiries are sometimes monitored to help ensure that they are answered by managers within 24 hours. This access to managers by taxpayers is a step in the right direction. However, these complaints, the reasons they are made, and the quality of responses they generate are not tracked in such a way that they can be systematically analyzed to facilitate accountability and improved performance. Further, this lack of a tracking mechanism may cause taxpayers to be reluctant to lodge complaints with managers out of fear of retaliation.

In order to facilitate accountability, the IRS should create a comprehensive system through which taxpayers can ask to speak with managers and that tracks whether the manager contacts the taxpayer, how quickly this contact is made, what the issue is, and how the issue is addressed. This monitoring can be facilitated by a robust 311 system that not only helps taxpayers navigate, but that can be used as a tool to analyze the content of inquiries and track the resolution of complaints. Effective complaint monitoring also presupposes meaningful quality measures that provide an accurate picture of taxpayers’ overall experiences and the resolutions they obtain. The IRS must commit to improving the overall customer experience by putting these mechanisms in place and holding employees and their managers accountable for their treatment of taxpayers.

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34 National Taxpayer Advocate 2014 Annual Report to Congress 134-144.
35 Id. at 124-127.
36 IRS response to TAS information request (Jul. 10, 2018).
37 IRS response to TAS fact check (Oct. 25, 2018).
38 IRS response to TAS information request (Jul. 10, 2018).
39 Id.
40 IRS response to TAS fact check (Oct. 25, 2018); IRS response to TAS information request (Jul. 25, 2018).
CONCLUSION

Taxpayers often have difficulty locating IRS personnel who can provide accurate and responsive information regarding their cases. All too often, their only way of speaking with an actual person is by means of the IRS’s main toll-free phone line, which includes difficult-to-interpret options and can lead to extended and potentially expensive hold times. Additionally, the IRS tries hard to channel sometimes-unwilling taxpayers into online self-service venues, which the majority of users deem to be substandard in many respects. Accordingly, it is not surprising that the IRS has been recently ranked last in quality communication in a survey of 15 federal agencies undertaken by Forrester Research.43

Even when taxpayers are provided with a specific phone number, most often it is for a group, rather than for an individual employee. These group numbers make it difficult for taxpayers to have a sense of continuity and rapport with the personnel working their cases. Moreover, a lack of ownership on the part of IRS personnel who work these cases can decrease the efficiency and effectiveness of case resolutions and worsen the customer experience. Compounding these circumstances, the IRS has no overarching mechanism for allowing taxpayers to raise questions and complaints to managers directly and to hold both employees and managers accountable for addressing such complaints in a timely and responsive manner.

RECOMMENDATIONS

The National Taxpayer Advocate recommends that the IRS:

1. Provide all members of the general public with an accessible and easily searchable IRS directory that incorporates metadata and common-speech terminology to assist taxpayers in contacting particular offices within the IRS.

2. Institute a 311-type system where taxpayers can be transferred by an operator to the specific office within the IRS that is responsible for their cases.

3. Adopt a model for correspondence examinations and similar cases, such as those worked in ACS, in which a single employee is assigned to the case while it is open within the IRS function.

4. Establish a complaint and inquiry tracker that monitors and records requests to speak with supervisors, subsequent follow-up, and the results of that contact.