

IV. Efforts to Improve TAS Advocacy and Service to Taxpayers

TAS continually looks for ways to improve our advocacy on behalf of taxpayers. These efforts can involve the process taxpayers go through when they first contact TAS, our approach to systemic problems, and the knowledge and skills our employees must master to be effective advocates. This section describes initiatives that we believe will enhance TAS's ability to serve taxpayers and resolve their problems.

A. TAS is Establishing a Centralized Intake Function to Identify Taxpayer Concerns Sooner and More Accurately

One way for taxpayers to request assistance from TAS is by calling the National Taxpayer Advocate's (NTA) toll-free line.¹ Due to high call demand, Wage and Investment (W&I) division assistors staff the line, screening calls, resolving issues with limited scope, or referring the taxpayers to other IRS lines.² W&I assistors, however, are trained to handle calls as quickly as possible.³ If the taxpayer's issue(s) are appropriate for TAS intervention, the W&I assistor creates a TAS case by entering information into the Taxpayer Advocate Management Information System (TAMIS) and assigning the case to the appropriate TAS office.⁴ An Intake Advocate in the receiving office screens and edits the information in TAMIS for final assignment to a TAS Case Advocate who works the case.⁵ However, after all of these actions, the taxpayer has yet to speak to a TAS employee.

To accelerate TAS's initial contact with taxpayer, thereby ensuring more complete and accurate case information, TAS and W&I launched a six-month Proof of Concept (POC) test with a centralized case intake process. Under the POC, W&I assistors in Baltimore and Richmond began transferring NTA toll-free calls to TAS in real time. The W&I assistors provide the taxpayer with a Personal Identification Number (PIN) after authenticating the taxpayer to the tax account(s) involved, update the account with notes regarding the taxpayer's issue(s), and then transfer the call to the TAS intake line.⁶ A TAS Intake Advocate in a centralized site reviews the W&I assistor's notes, verifies the PIN, and establishes the case in TAMIS for the appropriate office, reducing the steps required for disclosure authentication and burdensome repetition for the taxpayer.

Unlike the current system, under the POC the taxpayer speaks directly with a TAS employee in the earliest stage of case building and with no limit to the length of the call, resulting in a more thorough initial contact. The intake advocate can take time to secure critical

¹ The NTA toll-free telephone number (1-877-777-4778) is the primary number provided to taxpayers who need to contact TAS.

² Current NTA toll-free sites include the Baltimore, Richmond, Dallas, Puerto Rico, and Atlanta Campus call sites.

³ In Fiscal Year (FY) 2013, W&I staff answered 352,718 of 636,737 calls, and initiated 66,111 TAS cases.

⁴ TAMIS is the database exclusively dedicated to recording, control, and processing of TAS cases.

⁵ There are 75 local TAS offices, including at least one in every state, the District of Columbia, and Puerto Rico, and at each IRS campus.

⁶ In 2004, TAS established the 877-ASK-TAS1 (1-877-275-8271) toll-free number, staffed by intake advocates at three sites. The new initiative expands the case intake line to Cincinnati, Fresno, Memphis, Ogden, Dallas and Puerto Rico.

information up front, educate taxpayers about TAS, and inform them what to expect, what they should do in preparation for contact from a case advocate (*e.g.*, what documentation to have available), and when the next contact will come. This new process ultimately results in better service and faster resolution.

The POC is part of a long-term TAS strategy to speak with the taxpayers at the earliest opportunity and educate them on IRS processes, resolve issues early when possible, and provide case advocates with better-developed cases. As staffing and hiring authority permit, TAS will expand the POC to additional W&I call sites and measure its effectiveness, with an overall goal of establishing a fully centralized case intake operation.

Focus for Fiscal Year 2015

In FY 2015, TAS will:

- Expand the POC to all W&I assistors staffing the NTA toll-free line;⁷
- Expand the POC to include calls in Spanish;⁸
- Extend hours of operation to meet demand;
- Develop self-help tools for taxpayers to resolve their own issues when appropriate (*e.g.*, streamlined and guaranteed installment agreements, Automated Underreporter issues, missing or misapplied payments, math error notices), without the need to assign a case to a CA, with no negative impact on customer satisfaction; and
- Measure POC effectiveness from the taxpayer's perspective, between cases where a TAS employee was involved on initial contact and those initiated by W&I assistors.

B. TAS Shifts to a Team Approach to Provide More Comprehensive Advocacy on Systemic Issues

TAS is striving to combine the knowledge and skills of employees in different TAS units to provide a broader view of issues and advocate more effectively. These partnerships will integrate advocacy on individual case issues and ongoing efforts to address larger, systemic problems.

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At present, all Local Taxpayer Advocates (LTAs) are assigned "advocacy portfolios" that address areas of tax administration for which they are solely responsible. However, LTAs do not generally participate in the IRS headquarters-level meetings where tax administration strategy, policy, and risk areas are discussed. To address tax issues in a more comprehensive manner, this year the National Taxpayer Advocate is replacing the issue portfolios with a team approach that will include TAS Systemic Advocacy employees and others. The 70 portfolios

⁷ The POC started with ten W&I customer service representatives, increased to 20 in January 2014, and to 47 in April. W&I now has approximately 594 Customer Service Representatives (CSRs) trained and available to staff the NTA toll-free line.

⁸ Currently, the POC transfers only English calls. The Puerto Rico and Dallas W&I call sites handle Spanish calls to the NTA toll-free line.

will be consolidated into eight Advocacy Issue Teams co-led by representatives from Case Advocacy and Systemic Advocacy, and including attorney advisors and subject matter experts. The teams will brief the National Taxpayer Advocate quarterly and raise urgent topics to her as needed. TAS will create the teams in the last quarter of fiscal year 2014.

The following table lists the new teams, describes their missions, and illustrates their specific areas of focus.

TABLE IV.1, TAS ADVOCACY ISSUE TEAMS

Issue	Description	Core Emphasis
Affordable Care Act (ACA)	This topic relates solely to the tax implications and implementation of ACA.	Health Care I (Individual) Health Care II (Business) Health Care III (Outreach & Training)
Collection	This topic covers all centralized and field collection issues from policy to enforcement.	ACS - Automated Collection System Appeals Collection Alternatives Enforcement Actions Non-Filers Penalties
Examination	This topic covers all centralized and field examination issues from policy to enforcement.	Correspondence Examination Audit Reconsideration Appeals Credits Employment Tax Policy Math Error IRDM - Information Reporting and Document-Matching Penalties
Processing	This topic covers the processing of tax returns, documents, and payments.	Amended Returns ITIN - Individual Taxpayer Identification Number Penalties Pipeline Processing
Revenue Protection	This topic covers refund fraud and fraud victim assistance.	IDT - Identity Theft IPSU IDT - Identity Protection Specialized Unit IVO - Integrity Verification Office TPP - Taxpayer Protection Program RRP - Revenue Review Program
Specialties	This topic covers current areas of focus or unique tax issues. The issues under this topic will contract and expand, as needed, to meet current demands.	Domestic Issues International/Territory Return Preparer Fraud Taxpayer Rights
Tax Exempt and Governmental Entities (TE/GE)	This topic would normally be handled under the "Specialties" team; however, due to Congressional attention in 2013, TAS has established a separate team providing increased oversight.	Governmental Entities Tax-Exempt Organizations
Taxpayer Support and Education	This topic covers IRS service to taxpayers, practitioners, and other customers (e.g., Electronic Return Originators, banks, mortgage lenders, etc.)	Electronic Communication Representation Special Treatment Taxpayer Services

C. TAS Training Initiatives Improve Advocacy and Taxpayer Service

Many of the issues TAS works to resolve are technical in nature and require our employees to possess skills in multiple disciplines of tax administration, including accounts management, examination, and collection. The challenging task of educating employees in these areas has been made more difficult over the past several years by IRS budget constraints and directives that limit face-to-face technical training.⁹ TAS has two primary training functions:

- Training new hires, and
- Maintaining and upgrading the skills of all employees.

New Case Advocate and Intake Advocate Learning

Like many IRS organizations, TAS faces the challenge of training incoming employees to do their jobs. An important difference is that our employees must not only be taught objective skills in tax law and procedure but also the more subjective skills of how to advocate effectively on behalf of a taxpayer.

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Over the past year, TAS has taken significant steps to improve the education that new Case Advocates and Intake Advocates receive. TAS reorganized its new Case Advocate training to correspond to the three “buckets” of work in their inventories: Accounts, Examination, and Collection. Additionally, TAS created introductory modules (*Introduction to Advocating in Accounts*, *Introduction to Advocating in Examination*, and *Introduction to Advocating in Collection*) that begin the dialogue with new employees on what TAS expects in these areas.

Technical Groups Keep Case Advocate Training Current

To manage the large body of Case Advocate learning material, TAS established three Technical Groups — Accounts, Examination, and Collection — to ensure the material covers the latest approaches to advocacy on different taxpayer issues. In FY 2014, TAS began creating a fourth group — the International Technical group — to better manage training and guidance on international issues. The groups contain TAS executives, managers, Case Advocates, Intake Advocates, analysts, and support staff and operate in a non-hierarchical collegial style.

In FY 2015, these technical training groups will be incorporated into the newly-formed Advocacy Issue Teams (discussed previously). By incorporating training sub-teams into the ongoing Advocacy Issue teams, TAS will be able to identify training needs as new issues

⁹ Memorandum from the Office of Management and Budget, *Eliminating Excess Conference Spending and Promoting Efficiency in Government* (September 21, 2011); Memorandum from the Office of Management and Budget, *Promoting Efficient Spending to Support Agency Operations* (May 11, 2012); and Treasury Directive 12-70 (February 24, 2014), limited to \$19,999 the amount a head of office such as the National Taxpayer Advocate could approve.

arise. This coordination between issue identification, analysis, and training will provide a cross-functional approach to training and prevent duplication of efforts within TAS. The training groups will update TAS educational material to account for new cases from compliance activities under the Affordable Care Act,¹⁰ the Foreign Account Tax Compliance Act,¹¹ and the Report of Foreign Bank and Financial Accounts Act.¹² Technical Groups will expand their focus to improving advocacy through analytical tools (such as an analysis of which TAS issue codes yield the lowest customer satisfaction and relief rates), and case reviews.

Continuous Learning Helps Employees Maintain Knowledge and Upgrade Skills

For several years, TAS brought all of its employees together annually for a week of technical tax law and procedure training. Due to limits on training-related travel, TAS has shifted primarily to a virtual learning environment. Also, rather than provide training at one time during the year, TAS has adopted a Continuous Learning system that delivers courses on key issues whenever those issues start to appear in inventories, enabling us to meet critical learning needs in a budget-conscious manner. Continuous Learning is built around our eight basic occupational areas,¹³ and blends online interactive training with training developed by the National Taxpayer Advocate and her staff, presented in local offices with group discussions among employees.

Our training in FY 2014 covered a broad array of technical issues, including:

- Affordable Care Act (ACA) – We created three online video courses covering the basic provisions of the law, topics related to individuals, and topics related to employers.¹⁴ The courses were designed to both provide training and offer reference material for future use. The Wage and Investment division requested access to this TAS training, and it is now available to all IRS employees.
- Implementation of *United States v. Windsor*¹⁵ – We were proactive in providing guidance to our employees through an online video course that clarified Defense of Marriage Act (DOMA) issues identified by the National Taxpayer Advocate in her 2013 Annual Report to Congress.¹⁶ TAS experts discussed the legal history of same-sex

10 See Patient Protection and Affordable Care Act of 2009, Pub. L. No. 111-148, 124 Stat. 199 (Mar.23, 2010), as amended by the Health Care and Education Reconciliation Act of 2010, Pub. L. No. 111 -152, 124 Stat. 1029 (Mar. 30, 2010).

11 The provisions commonly known as the Foreign Account Tax Compliance Act (FATCA) became law in March 2010.

12 If a taxpayer has a financial interest in or signature authority over a foreign financial account, including a bank account, brokerage account, mutual fund, trust, or other type of foreign financial account, exceeding certain thresholds, the Bank Secrecy Act may require reporting the account yearly to the Internal Revenue Service by filing electronically a Financial Crimes Enforcement Network (FinCEN) Form 114, *Report of Foreign Bank and Financial Accounts* (FBAR).

13 The eight TAS occupations are Intake Advocate, Case Advocate, Manager, Analyst, Support Staff, Campus Technical Advisor, Revenue Officer Technical Advisor, and Revenue Agent Technical Advisor.

14 The courses are *The Affordable Care Act and Advocating for Taxpayers - Introduction*, *The Affordable Care Act and Advocating for Taxpayers - Individual Topics*, and *The Affordable Care Act and Advocating for Taxpayers - Business Topics*.

15 See *U.S. v. Windsor*, 133 S. Ct. 2675.

16 See National Taxpayer Advocate 2013 Annual Report to Congress 256-263 (Most Serious Problem: *Defense of Marriage Act: IRS, Domestic Partners, and Same-Sex Couples Need Additional Guidance*).

marriage, IRS guidance on tax treatment, processing, and other issues when amending filing status.¹⁷ We emphasized potential advocacy issues and the need to identify and immediately elevate any systemic issues regarding the repeal of DOMA.

- Exempt Organizations (EO) – Case Advocates received training on exempt organizations in two installments.¹⁸ The first focused on a review of technical issues, including why an organization would seek exempt status, and the difference between 501(c)(3) and 501(c)(4) organizations. The second installment featured the National Taxpayer Advocate and focused on advocacy opportunities for the organizations requesting exempt status.
- Working Congressional Cases – TAS recently began working some Congressional cases in campus as well as local (geographically-based) offices. Training for these offices discussed the Congressional Affairs Program (which focuses on building relationships between Congressional offices and TAS offices), and basic information about how to work with Congressional staff. We supplemented this training with courses on Congressional letter writing and a class on “How to Write for Results.”
- Issue Code Training – We offered a series of workshops for intake advocates (who handle the initial contact with a taxpayer) so that they can take full and complete actions(s) to resolve all issues – possibly without assigning the case to a case advocate. The National Taxpayer Advocate recommended this approach in her 2013 Annual Report.¹⁹ These sessions teach employees how to conduct an initial interview with a taxpayer to determine if the case fits TAS case acceptance criteria, and if so, to begin building a case. We delivered this training just prior to spikes in case receipts on different issues to help employees in their research, case building, and advocacy.
- Integrated Automation Technology (IAT) Training – We delivered a series of courses on the use of IAT tools to improve efficiency.²⁰ In keeping with the just-in-time training approach, we delivered the first session during the 2014 filing season. We expect this training to reduce case cycle time and improve advocacy efforts.

The Continuous Learning approach also helps other TAS employees, such as Technical Advisors, LTAs, and Area Directors to maintain and enhance their skills. This training allows TAS leaders, for example, to speak at conferences and outreach events to discuss critical tax administration topics and practical solutions.

17 See Rev. Rul. 2013-17, IRB 2013-38.

18 Exempt Status Under IRC Section 501(c)(3) and 501(c)(4): Basic Principles, and Exempt Status Under IRC Section 501(c)(3) and 501(c)(4): Advocating for Taxpayers.

19 See National Taxpayer Advocate 2013 Annual Report to Congress 422.

20 Integrated Automation Technologies (IAT) is an organization under IRS Business Modernization Operations (BMO). IAT provides tools to IRS employees that simplify research, reduce keystrokes, and increase the accuracy of regular work processes. IAT is working with TAS Business Systems Planning (BSP) to provide these automated tools for TAS employees.

Focus for Fiscal Year 2015

For FY 2015, TAS Continuous Learning will include:

- Basic and advanced international law courses for all employees in Case Advocacy and Systemic Advocacy;
- Advanced training on Affordable Care Act issues that are likely to surface in case advocate inventories, such as collection matters involving the Premium Tax Credit;²¹
- Different courses on how Case Advocates can use financial statements to better advocate for taxpayers in collection cases; and
- Other tax administration issues, including Earned Income Tax Credit, penalties, and Taxpayer Bill of Rights (TBOR) that we expect to affect our inventories.

D. TASIS Training Will Be a Key Focus in FY 2015

The new TAS Integrated System (TASIS) will revolutionize the way TAS employees do their jobs.²² This system redesign culminates a decade of strategic planning that will automate work processes, eliminate manual and redundant steps, and enable our employees to spend more time on their core mission of advocacy. The National Taxpayer Advocate identified the training required to implement this initiative in her Fiscal Year 2014 Objectives Report to Congress.²³

Educating employees about this new system is a key objective for fiscal year 2015. Users will receive timely and comprehensive training that enables them to transition to TASIS with no disruption to the assistance and advocacy they provide to and for our customers. Training will include pre-classroom activities, communications, and classroom instruction designed to increase employees' knowledge of TASIS, and will let employees know what they can expect in the first TASIS release.

Pre-classroom activities will include online demonstrations, videos, and communications that highlight how TASIS will support TAS's work and advocacy more effectively and efficiently than existing systems. TAS leaders and TASIS experts will deliver key messages before and during system deployment.

TAS will deliver customized classroom training to all TAS employees as well as IRS employees who will use TASIS, based on their work responsibilities and assigned roles in the system. The training will teach employees how to access and maneuver within this state-of-the-art application and will include hands-on practice. Training will integrate changes to work processes and procedures that use TASIS's enhanced functionality to enhance advocacy and

21 TAS is projecting a certain amount of cases from taxpayer reconciliation of the Premium Tax Credit under IRC § 36B.

22 See *IRS Funding Gap Creates Severe Risk to the Delivery of the Taxpayer Advocate Service Integrated System (TASIS)*, *supra*.

23 See National Taxpayer Advocate Fiscal Year 2014 Objectives Report to Congress 112-113.

efficiency. After training, TAS will offer additional support to employees through the availability of online resources and individual assistance from TASIS subject matter experts.

Focus for Fiscal Year 2015

In FY 2015, TAS will:

- Continue to identify employee training needs for TASIS;
- Communicate information about TASIS to let employees know what they can expect;
- Delivery early and ongoing activities designed to familiarize employees with TASIS;
- Develop training specific to employees' occupation;
- Deliver "just in time" training prior to TASIS deployment; and
- Educate employees to use TASIS to better advocate for taxpayers.