



## TAS CASE ADVOCACY AND OTHER BUSINESS OBJECTIVES

A fundamental component of TAS's mission is to protect taxpayer rights and help taxpayers (*e.g.*, individuals, business owners, and exempt organizations) resolve tax-related issues they cannot resolve on their own through normal IRS channels. Our Case Advocates work directly with taxpayers or their representatives by identifying issues, researching solutions, and advocating within the IRS on behalf of taxpayers to resolve the issue. Our Systemic Advocacy team also identifies potential challenges and larger systemic problems that affect a specific group of taxpayers or taxpayers at large and works proactively with the IRS to alleviate unnecessary taxpayer burden and propose solutions. TAS works closely with our partners on the Taxpayer Advocacy Panel (TAP), the Low Income Taxpayer Clinics (LITCs), and outside stakeholders to expand our capacity to hear from a broad spectrum of taxpayer communities and to support a range of options for taxpayers to receive assistance. Our goal is to continuously improve our processes and advocacy efforts to work more efficiently and effectively for taxpayers.

### TAS CASE ADVOCACY

TAS has 75 offices located in all 50 states, the District of Columbia, and Puerto Rico. Intake Advocates and Case Advocates work directly with taxpayers, their representatives, and congressional staff to identify tax issues, research solutions, and advocate with the IRS on behalf of taxpayers to resolve specific tax problems.

#### 1. Raise Awareness About TAS and Educate Via Outreach

To support our objective of resolving taxpayer problems, TAS collaborates with stakeholders to raise awareness about TAS services and educate taxpayers about tax responsibilities, taxpayer rights, tax benefits, and credits. Our goal is to introduce TAS services to underserved communities and assist taxpayers who face significant barriers when engaging with the IRS or who suffer/are about to suffer economic or systemic hardships due to an IRS action or inaction. Outreach allows TAS to reach taxpayers and representatives through local, regional, statewide, and national events.

Throughout fiscal year (FY) 2024, TAS will continue to focus on reaching taxpayers at various outreach events. We aim to educate taxpayers about how to avoid common tax issues and utilize self-help resources. Between October 1, 2023, and March 31, 2024, TAS leveraged our relationships with stakeholders to

complete over 600 outreach events and 111 Problem Solving Days.<sup>1</sup> We partnered with the IRS Stakeholder Partnerships, Education, and Communication function; LITCs; members of TAP; and staff of local congressional offices and state agencies to inform taxpayers and practitioners about TAS services, eligibility for valuable tax credits, taxpayer rights, available tax resources, and how to address unresolved tax issues.

In FY 2025, TAS will continue to leverage relationships with stakeholders. TAS will focus its outreach efforts on underserved populations including the elderly, Native American communities, members of the military, taxpayers with disabilities, taxpayers with limited English proficiency, low-income taxpayers, taxpayers living in rural communities, and taxpayers living abroad. Every Local Taxpayer Advocate and their staff will examine their community's unique needs to develop an initiative that will focus their outreach efforts on a specific underserved population within their community. TAS will use these opportunities to inform taxpayers about TAS's services and tax law changes. In FY 2025, TAS will meet one-on-one with taxpayers through Problem Solving Days and partnerships with the IRS, including Saturday Taxpayer Experience Days. During these events, taxpayers can discuss specific tax issues with TAS employees who will explain their rights, conduct research, and navigate a resolution.

**Objective 1 for FY 2025 – TAS will leverage relationships with stakeholders to reach and assist taxpayers.**

- Activity 1: Work with stakeholders to raise TAS awareness among taxpayers, particularly those in underserved communities, and coordinate outreach and Problem Solving Day events to provide direct TAS services.
- Activity 2: Develop and implement a pre-filing season preventative outreach strategy to educate taxpayers about valuable tax benefits and how to avoid tax filing pitfalls.

**2. Deploy a New Case and Systemic Issue Management System**

TAS's current case and systemic issue management systems have not kept pace with innovations in technology such as the ability to interact with taxpayers. Developing a new system is essential for TAS to provide quality taxpayer service and enhance employee efficiency.

In FY 2024, TAS began a large-scale effort to design a new system that combines case and systemic management issues to improve TAS's interactions with taxpayers and the quality of service. The new system and transformation of processes will use technology to improve the efficiency of providing taxpayer service, enhance electronic document management, and ensure employees have the tools necessary to successfully advocate and communicate with taxpayers, their representatives, and congressional offices in the manner requested. The system will provide enhanced analytics to support TAS in promptly identifying systemic issues to effectively influence tax administration. TAS has identified many new system requirements (*i.e.*, statements that explain the desired functionality of the system) that will help to preserve our most precious resource of TAS employees' time, support communication with taxpayers, and improve advocacy through enhanced knowledge sharing.

In FY 2025, TAS will continue to protect taxpayers' *right to quality service* by deploying the new case and systemic issue management system to improve the customer experience. But deploying a new system is no small task. TAS will need to train employees and revise many policies and Internal Revenue Manual (IRM) sections. The new system will be transformational for TAS employees and taxpayers; it will modernize work processes, eliminate redundant steps, and most importantly, allow TAS employees to spend more time interacting with taxpayers and meeting our core mission of advocating for taxpayers.

---

<sup>1</sup> TAS Outreach Database (Mar. 31, 2024). Problem Solving Days provide TAS the opportunity to meet with taxpayers and their representatives to discuss unresolved IRS tax issues and educate about the Taxpayer Bill of Rights, tax benefits and credits, and emerging issues.

**Objective 2 for FY 2025 – TAS will improve the customer experience.**

- Activity 1: Deploy a new case and systemic issue management system to improve the customer experience and provide employees the tools they need to advocate and communicate.

**TAS SYSTEMIC ADVOCACY**

Amended returns, paper correspondence processing delays, lack of clear and timely tax guidance, Individual Taxpayer Identification Number (ITIN) application processing delays, looming workforce attrition, and unacceptably long identity theft resolution times are but a sample of the many systemic IRS issues that adversely impact a wide number of taxpayers every day. Congress created TAS to identify issues that impact large numbers of taxpayers, advocate for the resolution of problems, and mitigate these impacts through its own research and systemic advocacy groups, direct partnership with the IRS, and the formal submission of administrative and legislative recommendations to effect taxpayer relief.

**3. Continue to Identify and Analyze Systemic Issues That Impact a Broad Range of Taxpayers**

TAS recognizes a problem as systemic if the impact:

- Affects or will affect multiple taxpayers;
- Involves IRS systems, policies, or procedures;
- Affects or will affect taxpayer rights;
- Increases taxpayer burden;
- Causes or will cause disparate treatment of taxpayers; or
- Involves a negative impact to essential taxpayer services.

TAS identifies systemic issues in multiple ways. For example, Systemic Advocacy closely collaborates with TAS Case Advocacy to identify trends through reviews of TAS casework and outreach events. TAS also identifies problems via public submissions to the Systemic Advocacy Management System (SAMS)<sup>2</sup> database and the National Taxpayer Advocate and Deputy National Taxpayer Advocate's relationships with internal and external stakeholders. TAS employees serve on various internal working groups and collaborative teams with the IRS. This allows TAS analysts to recognize potential systemic issues and advocate for changes before they become a problem. This proactive approach helps protect taxpayer rights and ensures that the IRS considers and minimizes taxpayer burden. Additionally, TAS's Systemic Advocacy teams partner with external stakeholders including TAP and LITCs to learn about problems facing taxpayers.

**Objective 3 for FY 2025 – TAS will continue to analyze systemic issues with an emphasis on reducing taxpayer burden and protecting taxpayer rights.**

- Refer to the *Systemic Advocacy Objectives* for a list of objectives and activities, *supra*.

2 SAMS is a database where IRS employees and members of the public can submit issues for TAS's consideration; TAS employees record subsequent actions on those issues. IRS, Systemic Advocacy: Report a Systemic Issue (May 20, 2024), <https://www.irs.gov/advocate/systemic-advocacy-management-system-sams>; IRS, Systemic Advocacy Management System (SAMS), <https://apps.irs.gov/app/sams> (last visited May 30, 2024). TAS reviews and analyzes all SAMS submissions and determines a course of action, which may include information-gathering projects, immediate interventions, and advocacy projects. Internal Revenue Manual (IRM) 1.4.13.4.9.2, Systemic Advocacy Management System (SAMS) (July 16, 2021), [https://www.irs.gov/irm/part1/irm\\_01-004-013](https://www.irs.gov/irm/part1/irm_01-004-013).

## TAXPAYER ADVOCACY PANEL

TAP is a Federal Advisory Committee that TAS supports. It is comprised of an independent panel of approximately 75 citizen volunteers who listen to taxpayers, identify taxpayers' systemic issues, and make suggestions for improving IRS customer service. Volunteers represent all 50 states, the District of Columbia, and Puerto Rico, with one member representing U.S. citizens living or working abroad. Members serve a three-year term, with about one-third of the panel graduating each year.

### 4. Foster a Diverse Range of Taxpayer Advocacy Panel Volunteers and Educate Via Outreach

In FY 2025, TAP will prioritize several key areas to enhance its support for taxpayers. TAP will leverage targeted outreach campaigns to recruit individuals from various backgrounds and communities, including college students, international taxpayers, and senior citizens, to foster inclusivity and ensure the panel represents all sectors of the population and demographics.

Additionally, TAP will concentrate on expanding its outreach and training initiatives, both for TAP members and staff, to better equip them with the necessary tools and knowledge to effectively assist taxpayers. TAP will enhance communication channels to reach a wider audience, provide comprehensive training programs to enhance members' understanding of the IRS, and foster collaboration between TAP members and IRS staff to streamline support services for taxpayers. By prioritizing recruiting, outreach, and training efforts, TAP aims to strengthen its role as a vital advocate for taxpayers and enhance its ability to address their needs in the ever-evolving landscape of tax administration.

#### Objective 4 for FY 2025 – TAP will increase panel recruitment and outreach efforts.

- Activity 1: Leverage relationships within TAS and the IRS and with external partners through the release and promotion of TAP's Annual Report to maximize awareness of TAP and showcase the benefit of TAP's uniquely wide spectrum of demographic backgrounds.
- Activity 2: Partner with local colleges, non-profit organizations, tax professional organizations, and TAS and IRS stakeholders to conduct and promote TAP outreach activities and initiatives.

## LOW INCOME TAXPAYER CLINICS

Congress provides federal matching grants for Low Income Taxpayer Clinics (LITCs) to protect taxpayer rights by providing access to representation for low-income taxpayers and underserved communities. The grants provide clinics financial support to assist low-income individuals with IRS tax disputes and provide education and outreach to individuals who speak English as a second language. TAS, through the LITC Program, administers the grants and provides oversight of the clinics. In 2023, there were about 130 clinics throughout the United States that represented, educated, and advocated on behalf of taxpayers.

### 5. Refine and Conduct Low Income Taxpayer Clinic Research to Accurately Target Taxpayer Community Needs

To ensure communities with the greatest need for LITC services have access, the program's definition of underserved communities looks beyond geographic coverage to factors that may impact the level of need in various locations. For example, the LITC Program Office is gathering and reviewing data to determine if low-income taxpayers in various geographic locations interact with the IRS at different rates. Clinics in some areas have reported a decrease in taxpayer contacts, whereas other clinics have seen increasing demands for service.

Additionally, the LITC Program Office is conducting ongoing research to determine if certain geographic locations or groups of taxpayers experience higher rates of audit or other IRS interaction.<sup>3</sup>

Some groups of taxpayers, such as elderly or disabled taxpayers, those who live in rural areas, individuals with limited English proficiency, or those with other demographic characteristics may experience additional barriers to accessing services. The analysis of the research planned for FY 2025 will help shape future recruitment, funding, and general service delivery strategies.

**Objective 5 for FY 2025 – The LITC Program Office will work with TAS Research to refine its data model to help focus its recruiting and funding decisions.**

- Activity 1: Finalize the low-income taxpayer/IRS interaction dataset.
- Activity 2: Determine if the LITC Program can use additional datasets from the IRS and other agencies to further refine the definition of underserved or identify underserved communities.
- Activity 3: Develop heat maps of different areas of the country and use them to identify potential partners and areas for more targeted recruitment.
- Activity 4: Identify five localities of high need based on one or more characteristics described above.
- Activity 5: Develop an equity assessment plan for at least two of the identified areas to help identify and recruit organizations best equipped to deliver needed LITC services to the targeted areas.

---

3 See, e.g., Kim M. Bloomquist, *Regional Bias in IRS Audit Selection*, TAX NOTES, Mar. 4, 2019, at 987, <https://www.taxnotes.com/special-reports/audits/regional-bias-irs-audit-selection/2019/03/01/2957w>; Government Accountability Office (GAO), GAO-22-104960, *Tax Compliance: Trends of IRS Audit Rates and Results for Individual Taxpayers by Income* (2022), <https://www.gao.gov/products/gao-22-104960>.