

**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).