



TAS SYSTEMIC ADVOCACY OBJECTIVES

INTRODUCTION

IRC § 7803(c)(2)(B)(i) requires the National Taxpayer Advocate to submit a report to Congress by June 30 of each year that describes the objectives outlined by the Office of the Taxpayer Advocate for the upcoming fiscal year. This report is known as the Objectives Report to Congress. The following sections present TAS’s key goals and planned activities for fiscal year (FY) 2025 in three areas: Systemic Advocacy Objectives, TAS Case and Other Business Objectives, and TAS Research Objectives.

Systemic Advocacy Objectives describe objectives for which TAS will advocate to improve tax administration on behalf of taxpayers and to address systemic issues causing taxpayer burden, harm, or a negative impact on taxpayer rights. Similar to the way TAS identifies Most Serious Problems in the Annual Report to Congress, the National Taxpayer Advocate calls upon a multitude of sources to assist in identifying key Systemic Advocacy Objectives, including the experience of TAS staff, trends in advocacy efforts and TAS casework, and interactions with practitioners and external stakeholders.

TAS Case Advocacy and Other Business Objectives describe additional activities TAS will pursue to advance its advocacy efforts through casework and systemic advocacy and through the Taxpayer Advocacy Panel and Low Income Taxpayer Clinics. TAS works directly with taxpayers and their representatives to identify issues, research solutions, and advocate on behalf of taxpayers. TAS’s goal is to continuously improve its internal and external processes and business operations for the benefit of taxpayers. This section details planned TAS activities for organizational improvement and promotion of its advocacy efforts.

TAS Research Objectives focus on understanding how IRS procedures affect taxpayers and how taxpayers react to IRS actions. The objectives of TAS Research are to improve IRS operations and assist the IRS with balancing its compliance and enforcement efforts with taxpayer rights while also reducing taxpayer burden. Four new research projects are scheduled for FY 2025.