

Taxpayer Advocate Service Operational Plan

Fiscal Year 2024



YOUR VOICE AT THE IRS



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Introduction

The Taxpayer Advocate Service (TAS) mission, as defined in Internal Revenue Code (IRC) § 7803(c), is to help taxpayers resolve problems with the Internal Revenue Service (IRS), to identify administrative and legislative causes of those problems, and to make recommendations to the Internal Revenue Service (IRS) and Congress on how to mitigate the problems.¹ Every TAS employee is integral to achieving our statutory mission, and our strategic goals, objectives, and activities.

Each year, TAS reviews and establishes our strategic goals to make certain they align with our mission and they reflect what we want to accomplish as an advocacy organization. These goals are further aligned with the IRS's strategic plan and shared with the Chief Financial Officer (CFO) by the National Taxpayer Advocate. TAS developed and published our organizational objectives in the Fiscal Year (FY) 2024 Objectives Report to Congress to support our strategic goals. These objectives are high-level items the TAS leadership team wants to accomplish over the next one to three years and are critical to achieving our goals and success as an organization.

The FY 2024 Objectives Report also began defining several of the strategic activities we will accomplish during the upcoming fiscal year. These activities are further refined by TAS leadership after publication of the Objectives Report, associated with our strategic goals and objectives, along with any prior year objectives and activities that are carrying over to FY 2024, and finalized in our annual Operational Plan. We track each objective and activity during the fiscal year and report its progress quarterly. Starting in FY 2022, we began publishing the progress of each objective externally so the public could see our progress and the results of our advocacy efforts. We continued reporting externally in FY 2023 and will continue showing our progress and successes in FY 2024.

We are an organization that rises to the challenge when faced with difficult work, we embrace our role as advocates, and hold ourselves accountable for achieving our mission. Taxpayers who come to us are often suffering a hardship, are fearful of working with the IRS, or experiencing long delays. We advocate for people who often have nowhere else to turn and serve a unique and important role as the taxpayers' voice within the IRS. Our employees serve in many different capacities, including attorneys, researchers, program analysts, case and intake advocates, administrative support, managers, and executives; however, regardless of the role within TAS, each employee is critical in achieving our mission, strategic goals, objectives, and activities.

¹ IRC § 7803(c)(2).

TAS Objectives by Strategic Goal

To meet its statutory mission as provided in the Internal Revenue Code (IRC) § 7803(c), TAS developed five strategic goals to guide its leadership. These strategic goals are:

- Goal 1 - Resolve Taxpayer Problems Accurately and Timely
- Goal 2 - Protect Taxpayer Rights and Reduce Taxpayer Burden
- Goal 3 - Provide Timely Outreach and Education to Taxpayers and Practitioners
- Goal 4 - Enhance TAS Processes and Technology to Improve Taxpayer Service
- Goal 5 - Sustain and Support a Fully-Engaged and Diverse Workforce

In support of these strategic goals, TAS identified forty-five (45) objectives, which are actions that will be completed in less than three years and that aid the organization in achieving its mission.² These strategic objectives are listed below grouped by the five strategic goals.

² The TAS mission: As an independent organization within the IRS, we help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

Goal 1: Resolve Taxpayer Problems Accurately and Timely

IRC § 7803(c)(2)(A)

In general, it shall be the function of the Office of Taxpayer Advocate to—

(ii) identify areas in which taxpayers have problems in dealings with the Internal Revenue Service.

(iii) to the extent possible, propose changes in the administrative practices of the Internal Revenue Service to mitigate problems identified under clause (ii); and

(iv) identify potential legislative changes which may be appropriate to mitigate such problems.

Objectives:

- Work with the IRS to improve taxpayer correspondence audit participation and agreement and default rates.
- Work with the IRS Business Operating Divisions to develop procedures for the IRS in reviewing and responding to the Taxpayer Advocacy Panel recommendations, and if necessary, establish steps to reach a Service Level Agreement or mutually agreed upon standard operating procedure for considering Taxpayer Advocacy Panel recommendations.
- Work with the IRS as it implements plans to modernize paper processing procedures to streamline the processing of paper-filed returns and correspondence.
- Provide a report to the National Taxpayer Advocate estimating the volume and amount of tax year 2020 refund returns still held by the IRS because of taxpayer non-response with a goal of advocating for the IRS to implement additional procedures to release legitimate refund claims to taxpayers.
- Conduct and report the findings of a survey along with additional qualitative data from subsequent focus groups to IRS stakeholders that assess the accessibility of tax credits designed to improve the financial circumstances of taxpayers, particularly those with children, and identify the barriers that increase the difficulty or even prevent taxpayers from claiming these credits.
- Continue recruitment efforts to increase staffing levels focusing on targeted areas, i.e., external applicants, second career professionals, and realign TAS' services to better meet taxpayer needs.
- Continue to work with the IRS to establish a status “Dashboard” to provide near real-time processing information including returns and refunds.

Goal 2: Protect Taxpayer Rights and Reduce Burden

IRC § 7803(c)(2)(A)(i)

In general, it shall be the function of the Office of Taxpayer Advocate to-

(i) assist taxpayers in resolving problems with the Internal Revenue Service.

IRC § 7803(c)(2)(C)(ii)

The National Taxpayer Advocate shall –

(ii) develop guidance to be distributed to all Internal Revenue Service officers and employees outlining the criteria for referral of taxpayer inquiries to local offices of taxpayer advocates.

Objectives:

- Work with the IRS to identify problems and suggest changes to Individual Taxpayer Identification Number processing that will reduce delays negatively impacting taxpayers.
- Evaluate the IRS implementation of the Inflation Reduction Act Strategic Operating Plan to maximize protection of taxpayer rights.
- Evaluate how the IRS is protecting the taxpayer's right to confidentiality, and preventing unlawful uses and disclosures of their tax return information and advocate to ensure waivers follow IRS rules and regulations; are clear, concise, and written in plain language; and provide taxpayers an avenue by which they can hold parties accountable if their return information is disclosed to a third party without their consent.
- Continue to propose legislative and administrative changes to reduce taxpayer compliance burdens by making the process of preparing and filing tax returns less complicated.
- Collaborate with IRS stakeholders to implement systemic First-Time Abatement in conjunction with recharacterized reasonable cause relief.
- Advocate to end systemic assessment of international information return penalties and to develop a First-Time Abatement waiver specific to these penalties.
- Collaborate with the IRS to identify and implement strategies for increasing e-file rates for individual and business taxpayers.
- Advocate for improvements and increased independence within the Independent Office of Appeals.
- Identify compliance barriers for overseas taxpayers and make administrative recommendations to minimize the burdens imposed on this population.
- Determine how often the IRS is meeting its procedural guidance for implementing bans preventing a taxpayer from claiming Earned Income Tax Credit, Additional Child Tax Credit, or American Opportunity Tax Credit for two years and report the results to the National Taxpayer Advocate.
- Explore past IRS collection data and outcomes to recommend guidelines to the IRS for determining under what circumstances it should generally not initiate enforcement actions such as issuing a levy or filing a lien.
- Collect data and continue to analyze why taxpayers often do not respond to various types of IRS notices and letters and how to improve the response rate.
- Continue to advocate for improved collection policies and procedures through discussions with IRS Collection policy leaders and in reviewing Internal Revenue Manual provisions and correspondence to taxpayers.

- Continue advocating for mitigation of the unintended impact of the filing season postponements on taxpayers who took advantage of the postponed filing season and whose advance payments (including withholding and quarterly payments) no longer align with the due date for 2019 and 2020 tax returns, resulting in the payments falling outside the three-year lookback period.
- Continue identifying e-filing barriers and work with the IRS to improve the accuracy and efficiency of paper return processing.
- Continue identifying case process efficiencies, including requesting expansion of our delegated authorities and partnering with Enterprise Case Management (ECM) to modernize processes.

Goal 3: Provide Timely Outreach and Education to Taxpayers and Practitioners

IRC § 7803(c)(2)(C):

The National Taxpayer Advocate shall –

(ii) develop guidance to be distributed to all Internal Revenue Service officers and employees outlining the criteria for referral of taxpayer inquiries to local offices of taxpayer advocates.

(iii) ensure that the local telephone number for each local office of the taxpayer advocate is published and available to taxpayers served by the office.

Objectives:

- Work with the IRS to improve taxpayer access to telephone and in-person assistance.
- Continue to advocate for the need to provide the IRS authority to impose minimum competency standards on paid return preparers of federal tax returns.
- Continue using proactive outreach and education to broaden relationships with taxpayers.
- Continue supporting Low Income Taxpayer Clinics' (LITC) efforts to assist taxpayers with tax disputes and expand the program's availability.
- Work with the IRS to expand educational opportunities for taxpayers eligible for social benefits administered through the IRS, i.e., EITC, CTC, etc.
- Promote the Taxpayer Roadmap.

Goal 4: Enhance TAS Processes and Technology to Improve Taxpayer Service

IRC § 7803(c)(4)

In general, Each local taxpayer advocate –

(iv) may, at the taxpayer advocate’s discretion, not disclose to the Internal Revenue Service contact with, or information provided by, such taxpayer.

IRC § 7803(c)(4)(B)

Maintenance of independent communications - Each local office of the taxpayer advocate shall maintain a separate phone, facsimile, and other electronic communication access, and a separate post office address.

Objectives:

- Work with the IRS to improve access to digital tools for individual and business taxpayers and tax professionals.
- Optimize the experience of TAS customers.
- Continue to update existing Service Level Agreements.
- Continue to conduct a comprehensive analysis of TAS’s intake process with emphasis on identifying ways to enhance customer intake in the future.
- Review the operations, metrics, and results of other large incoming call telephone service providers through both direct and indirect means to develop benchmarks and recommended metrics and goals for IRS consideration.
- Continue to evaluate and implement emerging options for digital interactions with customers to reduce burden and gain efficiencies, including deploying a web virtual assistant (e.g., chat bot), expanding the virtual assistance features to phone assistance and live agent interactions, expanding the Documentation Upload Tool, and using digital form technology to reduce the need for transcription of the Applications for Taxpayer Advocate Assistance.
- Continue determining taxpayer needs and preferences for establishing online accounts with the IRS and authenticating secure access to those accounts.
- Continue working with the IRS to influence the digital services implementation plans to emphasize proactive capabilities for taxpayers.
- Work with the IRS Business Operating Divisions to develop procedures for the IRS in reviewing and responding to the Taxpayer Advocacy Panel recommendations.

Goal 5: Sustain and Support a Fully-Engaged and Diverse Workforce

IRC § 7803(c)(2)(C)--

The National Taxpayer Advocate shall –

(i) monitor the coverage and geographic allocation of local offices of taxpayer advocates.

(iv) in conjunction with the Commissioner, develop career paths for local taxpayer advocates choosing to make a career in the Office of the Taxpayer Advocate.

Objectives:

- Continue to advocate for improvements in IRS hiring, recruitment, employee retention, and employee training processes.
- Continue to advocate for the IRS to be fully transparent and provide specific details as to how it uses the additional funds appropriated through IRA, increase the level of detail it provides to taxpayers regarding delays on its Where's My Refund? tool, and the status of processing of returns, forms, collection notices, correspondence, and other relevant data.
- Continue refining TAS training, facilitate on-the-job instructors, and arrange coaches to enhance skills and competence.
- Continue to support and expand TAS leadership development programs to provide employees tools and opportunities to grow in their careers.
- Continue to implement TAS' revamped training program to develop our new employees while ensuring our existing employees' technical and soft skills are consistently strengthened with a focus on allowing our employees to grow professionally while providing taxpayers expert service.
- Continue assessing TAS' hiring, training and technology needs in preparation for new funding from the Inflation Reduction Act.
- Continue to revise TAS intake training materials to ensure content is fully up to date.

TAS Operational Plan Activities

The following table aligns TAS’ planned 2024 activities to the forty-five (45) objectives and directly associates the objectives to the five strategic goals. The Operational Plan provides an overarching framework that connects planned activities to both our strategic goals and objectives and demonstrates how the work performed by employees supports the overall TAS mission. Throughout the year our objectives may shift or new activities may be added as needed. The Operational Plan is a living document that can be updated throughout the year as progress is made toward completion of various objectives and identification of new or emerging issues.

Goal 1: Resolve Taxpayer Problems Accurately and Timely

Objectives	Activities	Responsible Function
Work with the IRS to improve taxpayer correspondence audit participation and agreement and default rates.	Participate on IRS cross-functional teams designed to analyze IRS procedures and other factors contributing to correspondence audit low response, low agreement, and high default rate.	Systemic Advocacy Contributing: <ul style="list-style-type: none"> Case Advocacy
	Develop strategies from cross-functional team analysis for IRS consideration and implementation.	
	Via cross-functional team participation, advocate for increased human interaction, increased education, increased ease and access to taxpayer assistance, and improved service levels on the IRS’s Wage and Investment Correspondence Exam assistance telephone line.	
Work with the IRS Business Operating Divisions to develop procedures for the IRS in reviewing and responding to the Taxpayer Advocacy Panel recommendations, and if necessary, establish steps to reach a Service Level Agreement or mutually agreed upon standard operating procedure for considering Taxpayer Advocacy Panel recommendations.	Review and analyze the current SLAs between TAS and Business Operating Divisions for working Case Advocacy Operations Assistance Requests to identify best practices transferable to the recommendation process.	Systemic Advocacy
	Review and analyze the processes used by other administrative bodies that work with the IRS, such as the Internal Revenue Service Advisory Council and the Electronic Tax Administration Advisory Committee, to identify best practices.	
	Conduct an analysis of the current workflow processes and evaluate their effectiveness and timeliness for functional replies. The Taxpayer Advocacy Panel will look into developing a more effective post-recommendation dialogue process that considers the age, priority status, and number of times a recommendation is transferred between functions.	
Work with the IRS as it implements plans to modernize paper processing procedures to streamline the processing of paper-filed returns and correspondence.	Monitor the IRS implementation of scanning technology and digitalization to process paper-filed IRS forms and correspondence and make administrative recommendations, as needed, to minimize taxpayer burden.	Systemic Advocacy

Objectives	Activities	Responsible Function
Provide a report to the National Taxpayer Advocate estimating the volume and amount of tax year 2020 refund returns still held by the IRS because of taxpayer non-response with a goal of advocating for the IRS to implement additional procedures to release legitimate refund claims to taxpayers.	Estimate the number and amount of likely legitimate refund returns the IRS still has suspended.	Systemic Advocacy Contributing • Research
	Estimate the number and amount of legitimate Tax Year 2020 refund returns the IRS is holding by contacting a sample of these taxpayers to determine if they can successfully show their Tax Year 2020 refund claim was valid.	
Conduct and report the findings of a survey along with additional qualitative data from subsequent focus groups to IRS stakeholders that assess the accessibility of tax credits designed to improve the financial circumstances of taxpayers, particularly those with children, and identify the barriers that increase the difficulty or even prevent taxpayers from claiming these credits.	Survey taxpayers claiming these credits to measure the accessibility of these credits, barriers to claiming these credits, and their experiences dealing with the IRS about their eligibility for these credits.	Systemic Advocacy Contributing • Research
	Survey non-filers likely eligible for these credits to assess their barriers to claiming these credits.	
	Conduct focus groups or interviews with taxpayers regarding their experiences with claiming various tax credits designed for economically disadvantaged taxpayers.	
Continue recruitment efforts to increase staffing levels focusing on targeted areas, i.e., external applicants, second career professionals, and realign TAS' services to better meet taxpayer needs.	Increase staffing in TAS to continue to improve taxpayer service.	Operations Support
Continue to work with the IRS to establish a status "Dashboard" to provide near real-time processing information including returns and refunds.	Develop a dashboard design and host on the external TAS website.	Intake and Technical Support Contributing • Communications
	Participate on a cross-functional team with IRS on the dashboard development.	

Goal 2: Protect Taxpayer Rights and Reduce Burden

Objectives	Activities	Responsible Function
<p>Work with the IRS to identify problems and suggest changes to Individual Taxpayer Identification Number processing that will reduce delays negatively impacting taxpayers.</p>	<p>Collaborate on cross-functional teams with the IRS to modernize the Individual Taxpayer Identification Number process and expand services for Individual Taxpayer Identification Number holders and international taxpayers as referenced in the IRS’s Inflation Reduction Act Strategic Operating Plan.</p>	<p>Systemic Advocacy</p>
	<p>Work with the IRS to develop and implement a procedure prior to the 2024 filing season that allows all applicants to apply for an Individual Taxpayer Identification Number throughout the year by submitting proof of a filing requirement.</p>	
	<p>Collaborate on cross-functional teams with the IRS in the development and rollout of an online portal for Acceptance Agents and Certifying Acceptance Agents to submit applications and complete Form W-7 applications.</p>	
	<p>Investigate how many Individual Taxpayer Identification Number holders’ claimed tax benefits the IRS disallowed because it did not timely process their Individual Taxpayer Identification Number renewal application or tax return.</p>	
	<p>Identify obstacles to allowing Certifying Acceptance Agents to use a digital upload tool to provide supporting documents for Form W-7 and the associated tax return, which would increase the efficiency of processing Forms W-7.</p>	
<p>Evaluate the IRS implementation of the Inflation Reduction Act Strategic Operating Plan to maximize protection of taxpayer rights.</p>	<p>Participate on cross-functional teams implementing the IRS Inflation Reduction Act Strategic Operating Plan, evaluate planned initiatives, and make administrative recommendations to maximize protection of taxpayer rights and minimize IRS burden imposed on taxpayers.</p>	<p>Systemic Advocacy</p> <p>Contributing</p> <ul style="list-style-type: none"> • Research • Operations Support
	<p>Analyze the findings of focus groups conducted at the 2023 IRS Nationwide Tax Forums to understand tax professionals’ thoughts, opinions, and concerns on the IRS’s plans to implement the IRA funding as outlined by the IRS’s Strategic Operating Plan and make recommendations based upon our findings</p>	
<p>Evaluate how the IRS is protecting the taxpayer’s right to confidentiality, and preventing unlawful uses and disclosures of their tax return information and advocate to ensure waivers follow IRS rules and regulations; are clear, concise, and written in plain language; and provide taxpayers an avenue by which they can hold parties accountable if their return information is disclosed to a third party without their consent.</p>	<p>Create a team to review any existing IRS processes for ensuring that return preparers and tax return preparation software companies are in full compliance with the rules and regulations governing taxpayer consent for using and disclosing tax return information; if appropriate, TAS will make recommendations as to how the IRS can strengthen this review process.</p>	<p>Systemic Advocacy</p> <p>Contributing</p> <ul style="list-style-type: none"> • Attorney Advisors
	<p>Explore what options are available to taxpayers to hold return preparers and tax return preparation software companies accountable for unauthorized uses or disclosures of their information and research any potential legislative changes that may be necessary to protect tax return information; if appropriate, TAS will make legislative recommendations to Congress in the National Taxpayer Advocate’s Annual Report to Congress.</p>	
	<p>Review tax return preparation software companies’ consents to share tax return information and recommend changes to the consent statements to better protect taxpayer rights.</p>	
	<p>Review and consider the need for legislation, similar to the California Privacy Rights Act, which added the right to correct inaccurate personal information and the right to limit the use and disclosure of sensitive personal information.</p>	

Objectives	Activities	Responsible Function
Continue to propose legislative and administrative changes to reduce taxpayer compliance burdens by making the process of preparing and filing tax returns less complicated.	Through public-facing communications, such as discussions in the Annual Report to Congress, Objectives Report to Congress, National Taxpayer Advocate blogs, and congressional testimony and speeches, if applicable, recommend that the IRS enhance the online account system to provide taxpayers broader access and the ability to download their wage and income transcript information in time to prepare their tax returns.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • Case Advocacy • Operations Support • Attorney Advisors
	Provide training to Local Taxpayer Advocates on simplification-related legislative proposals in the Purple Book and encourage them to discuss these proposals with congressional members and staff during their outreach events.	
	Explore ways to simplify the Earned Income Tax Credit to increase taxpayer compliance and reduce burden and make any necessary administrative and legislative recommendations.	
	Monitor the IRS rollout of taxpayer guidance, education, and compliance efforts for Forms 1099-K, Payment Card and Third Party Network Transactions, provided to small businesses for the payment of income received through third-party payment systems, with particular focus on the resulting level of taxpayer confusion, math error notices, and audit notices.	
Collaborate with IRS stakeholders to implement systemic First-Time Abatement in conjunction with recharacterized reasonable cause relief.	Provide IRS decision-makers with support via a white paper and follow-up conversations for allocating the requisite information technology funding and moving forward with systemic First-Time Abatement.	Systemic Advocacy
	Conduct a meeting with the IRS Office of Servicewide Penalties aimed at reaching agreement regarding the desirability and feasibility of allowing substituted reasonable cause relief.	
Advocate to end systemic assessment of international information return penalties and to develop a First-Time Abatement waiver specific to these penalties.	TAS subject matter experts will meet with the IRS to discuss the possibility of ending the systemic assessment regime for Chapter 61 International Information Return penalties.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • Intake and Technical Support
	TAS subject matter experts will meet with the IRS Office of Servicewide Penalties to discuss the possibility of developing a First-Time Abatement waiver for Chapter 61 International Information Return penalties.	

Objectives	Activities	Responsible Function
Collaborate with the IRS to identify and implement strategies for increasing e-file rates for individual and business taxpayers.	Meet with the IRS to discuss the feasibility of providing taxpayers with access via an online account to their tax information in a downloadable format that taxpayers can upload to the tax return software of their choice. Explore and consider the benefits and burdens of a legislative recommendation to move up the March 15 information e-filing deadline that would allow the IRS to include Form 1099 information in a taxpayer's online account earlier in the filing season.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • National Taxpayer Advocate
	Form a working group with the IRS to develop strategies for removing barriers, both behavioral and systemic, that contribute to the decision of many business and individual taxpayers to paper file.	
	Meet with representatives of the Free File Alliance to better understand the offerings and make recommendations to the IRS about how to improve the Free File webpage on IRS.gov so that taxpayers have access to high-quality information about their free tax return filing options.	
	Work with the IRS as it continues to explore building an agency-run, free, direct e-file tool for taxpayers and provide comments	
Advocate for improvements and increased independence within the Independent Office of Appeals.	TAS-Appeals liaisons will hold a meeting with Appeals to advocate for providing taxpayers with the ACMs whenever they are drafted and inviting taxpayers to post-settlement conferences, even if in the capacity of an observer.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • Attorney Advisors
	TAS-Appeals liaisons will hold a meeting with Appeals to reiterate to Appeals the negative impact on independence of including Counsel and Compliance in Appeals conferences without taxpayer consent.	
	TAS-Appeals liaisons will hold a meeting with Appeals to encourage Appeals to collect and analyze data, such as settlement percentages and cycle times, that it can use to create fair and transparent Appeals policies and to ensure that these policies are consistently applied.	
	TAS subject matter experts will offer to review Appeals' IRMs and training materials to assess potential recommendations for improving Appeals' independence.	
	TAS-Appeals liaisons will hold a meeting with Appeals to encourage Appeals to provide service to the taxpayer in a reasonable timeframe and to give TAS cases priority.	

Objectives	Activities	Responsible Function
Identify compliance barriers for overseas taxpayers and make administrative recommendations to minimize the burdens imposed on this population.	Review content on IRS.gov directed at U.S. taxpayers residing or doing business overseas and provide specific suggestions to the IRS about how to improve that content, including filing and paying taxes from abroad; dealing with foreign tax issues such as the foreign tax credit, foreign earned income exclusion, and reporting requirements for foreign financial accounts and foreign assets; utilizing online accounts or other tools; and resolving tax disputes to make content more transparent and useful to taxpayers living abroad.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • Intake and Technical Support
	Meet with representatives and stakeholders for international taxpayers to better understand the challenges they face in complying with their U.S. tax obligations and make administrative recommendations to reduce such compliance burdens.	
	Review Internal Revenue Manual provisions and IRS correspondence products to identify circumstances where the IRS should revise its procedures to provide international taxpayers additional time to respond.	
Determine how often the IRS is meeting its procedural guidance for implementing bans preventing a taxpayer from claiming Earned Income Tax Credit, Additional Child Tax Credit, or American Opportunity Tax Credit for two years and report the results to the National Taxpayer Advocate.	Analyze IRS data to determine the number of two-year bans the IRS imposed.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • Research • Communications
	Determine how often the IRS imposed bans even though the taxpayer did not participate in the audit or mail to the taxpayer was undeliverable.	
	Determine how often the IRS fails to follow its own internal procedures for implementing two-year bans for claiming Earned Income Tax Credit, Additional Child Tax Credit, or American Opportunity Tax Credit.	
	Report findings through blogs and congressional testimonies.	
Explore past IRS collection data and outcomes to recommend guidelines to the IRS for determining under what circumstances it should generally not initiate enforcement actions such as issuing a levy or filing a lien.	Determine the proceeds generated from previous IRS levies and whether levies issued to taxpayers with certain systemically detectable financial situations (e.g., likely allowable living expenses exceeding income) are often unproductive.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • Research
	Determine the proceeds generated from previous IRS liens and whether liens issued to taxpayers with certain systemically detectable financial situations (e.g., a lack of significant assets) are often unproductive.	
Collect data and continue to analyze why taxpayers often do not respond to various types of IRS notices and letters and how to improve the response rate.	Identify ways to clarify communication so taxpayers understand what actions they should take.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • Research
	Conduct focus groups and surveys with taxpayers who have not responded to specific types of IRS correspondence to determine and quantify the reasons for non-response.	

Objectives	Activities	Responsible Function
Continue to advocate for improved collection policies and procedures through discussions with IRS Collection policy leaders and in reviewing Internal Revenue Manual provisions and correspondence to taxpayers.	Propose revisions to Notice CP 15, Civil Penalty Notice, when issued for assessable penalties, to include detailed information about taxpayers’ rights and consequences of an administrative appeal, to explain that the notice constitutes their only prepayment “opportunity to dispute” the liability, and to explain that the taxpayer will not be permitted to dispute the merits of the liability at a future Collection Due Process (CDP) hearing or before the U.S. Tax Court to protect taxpayer rights.	Systemic Advocacy
	Propose specific revisions to Internal Revenue Manual procedures to allow the IRS to consider changes in taxpayers’ circumstances when determining the installment agreement user fee.	
Continue advocating for mitigation of the unintended impact of the filing season postponements on taxpayers who took advantage of the postponed filing season and whose advance payments (including withholding and quarterly payments) no longer align with the due date for 2019 and 2020 tax returns, resulting in the payments falling outside the three-year lookback period.	Advocate for publicized administrative guidance, such as the issuance of a Treasury regulation, revenue ruling, revenue procedure, notice, or other administrative guidance to provide relief to taxpayers whose refund claims may be affected by the postponed tax year 2019 and 2020 filing due dates.	National Taxpayer Advocate Contributing <ul style="list-style-type: none"> • Systemic Advocacy • Operations Support
Continue identifying e-filing barriers and work with the IRS to improve the accuracy and efficiency of paper return processing.	Meet with representatives of the tax return preparation software industry to identify and evaluate the e-file barriers their customers experience and to determine how the IRS can minimize such barriers.	National Taxpayer Advocate Contributing <ul style="list-style-type: none"> • Systemic Advocacy
	Meet with the IRS and representatives of the tax return preparation software industry to discuss the overall need to reject an e-filed “imperfect tax return” and evaluate the feasibility of accepting the imperfect tax return upon e-filing and directing it to a treatment stream for further review.	
	Meet with representatives of the tax return preparation software industry to determine how to minimize any barriers to incorporate scanning technology into the processing of electronically prepared returns that are printed out and filed on paper.	

Objectives	Activities	Responsible Function
Continue identifying case process efficiencies, including requesting expansion of our delegated authorities and partnering with Enterprise Case Management to modernize processes.	Track the progress of an Integrated Action Tool programming change that will properly calculate the Collection Statue Expiration Date and correct erroneous accounts.	Intake and Technical Support
	Identify additional delegated authorities for regular use by the Taxpayer Advocate Service to improve taxpayer service without compromising TAS’s independence.	Contributing <ul style="list-style-type: none"> • Operations Support
	Identify additional delegated authorities for emergency situations, as declared by the National Taxpayer Advocate (NTA) and the appropriate IRS official, when IRS operations are partially or completely suspended (i.e., COVID-19 pandemic).	
	Continue to develop the Taxpayer Advocate Service intake strategy, enhancing the delegated authorities for intake advocates to serve the most vulnerable taxpayers and to speak directly with these taxpayers at the earliest opportunity.	
	Continue to operationalize the TAS risk management strategy through targeted training for the TAS Risk Team and TAS leaders to develop a culture of risk awareness. This training will support TAS leaders to make more informed decisions which strengthens TAS’s ability to achieve its goals and objectives toward meeting its mission to serve taxpayers and help our leaders and employees to recognize risk.	

Goal 3: Provide Timely Outreach and Education to Taxpayers and Practitioners

Objectives	Activities	Responsible Function
Work with the IRS to improve taxpayer access to telephone and in-person assistance.	Monitor telephone service and amended return and correspondence inventories with an emphasis on business returns and issues.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • Case Advocacy • Low Income Taxpayer Clinic
	Promote expanded Taxpayer Assistance Center hours of operation and partner with the IRS to provide staffing for Taxpayer Experience Days and Community Assistance Visits.	
	Support Low Income Taxpayer Clinic participation, TAS assistance as needed, or other TPP identity verification actions that will promote higher levels of TPP telephone service and increased taxpayer service location options.	
Continue to advocate for the need to provide the IRS authority to impose minimum competency standards on paid return preparers of federal tax returns.	Meet with congressional members and staff throughout the year, including at TAS's Congressional Affairs Program conference, to discuss the Purple Book legislative recommendation authorizing the IRS to establish minimum competency standards for paid return preparers.	Case Advocacy Contributing <ul style="list-style-type: none"> • Systemic Advocacy
	Conduct research to identify additional statistical data supporting the need for minimum competency standards for paid return preparers.	
Continue using proactive outreach and education to broaden relationships with taxpayers.	Develop and communicate simple, customer-centric information to taxpayers about emerging tax issues, trends, and benefits.	Case Advocacy Contributing <ul style="list-style-type: none"> • Operations Support
	Partner with the IRS and external stakeholders to conduct case resolution days to reach taxpayers facing financial hardships or adverse impacts resulting from IRS action or inaction.	
	Collaborate with internal and external stakeholders to expand our local offices' presence within underserved communities.	
	Expand partnerships with the IRS to educate taxpayers in underserved communities about their eligibility to claim tax benefits, including the Earned Income Tax Credit, Child Tax Credit, and Child and dependent care credit, during EITC Awareness Day and Community Assistance Visits.	
	Increase awareness of the TAS website and self-help resources through outreach and social media.	
Continue supporting Low Income Taxpayer Clinics' efforts to assist taxpayers with tax disputes and expand the program's availability.	Analyze current Low Income Taxpayer Clinic coverage data, conduct outreach to stakeholders such as LTA and congressional office staff, and identify new strategies to expand services, especially in the Great Plains, Western, and Northwestern regions, and to underserved populations including the Native American/American Indian and Alaska Natives.	Low Income Taxpayer Clinic
	Over the next two years, work to develop a more robust definition of the underserved population for the Low Income Taxpayer Clinic program by moving away from having Low Income Taxpayer Clinic mostly concentrating on whether there is geographic coverage in each state and area of the state.	

Work with the IRS to expand educational opportunities for taxpayers eligible for social benefits administered through the IRS, i.e., EITC, CTC, etc.	Participate on cross-functional teams with IRS to identify opportunities and ensure the taxpayer voice is heard.	Case Advocacy Contributing: • Operations Support
Promote the Taxpayer Roadmap.	Update the communications strategy, including but not limited to, new tax tips to promote usage.	Operations Support Contributing: • Systemic Advocacy • Communications
	Collaborating with the Digital Assets team to incorporate new notices into the roadmap.	
	Collaborating with Systemic Advocacy to support additional notices/stops.	

Goal 4: Enhance TAS Processes and Technology to Improve Taxpayer Service

Objectives	Activities	Responsible Function
<p>Work with the IRS to improve access to digital tools for individual and business taxpayers and tax professionals.</p>	<p>Provide recommendations for the development, rollout, and education supporting digital services or products relating to individual and business taxpayers and tax professionals.</p>	<p>Systemic Advocacy</p>
	<p>Recommend TAS be recognized as an interested business partner during the development, implementation, education, and upgrades of taxpayer-facing digital services and products and be granted an opportunity to provide input throughout each process.</p>	
	<p>Provide recommendations for the development of an in-person identity proofing process for taxpayers to obtain credentials for future access to IRS online applications that require identity proofing.</p>	
<p>Optimize the experience of TAS customers.</p>	<p>Analyze case receipts and use phone messaging options to efficiently address common tax issues taxpayers face.</p>	<p>Case Advocacy</p> <p>Contributing</p> <ul style="list-style-type: none"> • Operations Support
	<p>Assess case processing guidance and TAS’s case management system to identify efficiencies, streamline case processing, and reduce inefficiencies.</p>	
	<p>Implement efficiencies to case processing identified in assessment of case processing guidance and TAS’s case management system.</p>	
	<p>Leverage technology to improve TAS’s interactions with taxpayers and their authorized third parties, from case initiation to resolution, through the development of new case communication pathways. This may include expansion of the TAS virtual assistant and creation of automated case updates as well as enhancements to the Systemic Advocacy Management System.</p>	
<p>Continue to update existing Service Level Agreements.</p>	<p>Collaborate with IRS’ Large Business and International and the Small Business/Self-Employed Operating Divisions to replicate their Service Level Agreements into unique sections within the IRM.</p>	<p>Intake and Technical Support</p>
	<p>Continue to negotiate with the Wage and Investment and Small Business/Self-Employed to centralize Operations Assistance Request routing, where practical.</p>	
	<p>Finalize a new Internal Revenue Manual section describing how to negotiate a Service Level Agreement at a high level with the Operating Divisions/ functions.</p>	
	<p>Replicate the remaining Service Level Agreements into unique sections within the Internal Revenue Manual through collaborations with the Independent Office of Appeals, Large Business and International Division, and Small Business/ Self-Employed Division.</p>	

Objectives	Activities	Responsible Function
Continue to conduct a comprehensive analysis of TAS's intake process with emphasis on identifying ways to enhance customer intake in the future.	Partner with the W&I Lean Six Sigma organization to identify and map our intake process steps to improve process efficiencies and effectiveness.	Intake and Technical Support
	Identify which efficiencies identified as part of the Lean Six Sigma evaluation should be started and develop an implementation plan.	Contributing
	Identify and address the impact of COVID-19 on our work processes including, exploring new ways to address electronic referrals of taxpayers made by IRS employees using the Accounts Management System and ensuring taxpayer referrals meeting TAS case acceptance criteria are loaded onto the Taxpayer Advocate Management Information System quickly.	<ul style="list-style-type: none"> • Operations Support
	Explore new technology and intake streams, such as a digital pathway for submitting Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), allowing Intake Advocates to assist the most vulnerable taxpayers at the earliest opportunity.	
Review the operations, metrics, and results of other large incoming call telephone service providers through both direct and indirect means to develop benchmarks and recommended metrics and goals for IRS consideration.	Review public information available for several large incoming call services, particularly focusing on their operations, metrics, and results.	Systemic Advocacy
	Contact entities with large incoming call telephone services to obtain unpublished details of their operations, metrics, and results.	Contributing
	Review IRS operations, metrics, and results of their toll-free telephone service.	<ul style="list-style-type: none"> • Research
	Compare and contrast the operations, metrics, and results of IRS toll-free telephone operations to those of other large entities with large incoming call services.	
Continue to evaluate and implement emerging options for digital interactions with customers to reduce burden and gain efficiencies, including deploying a web virtual assistant (e.g., chat bot), expanding the virtual assistance features to phone assistance and live agent interactions, expanding the Documentation Upload Tool, and using digital form technology to reduce the need for transcription of the Applications for Taxpayer Advocate Assistance.	Improve the case acceptance process by implementing unauthenticated chatbot technology. Taxpayers and tax professionals will not be required to verify their identity but will describe tax matters to allow TAS to determine eligibility for services.	Operations Support
	Pursue authenticated chatbot technology and live chat to communicate with taxpayers and their authorized representatives regarding case-related matters.	

Objectives	Activities	Responsible Function
Continue determining taxpayer needs and preferences for establishing online accounts with the IRS and authenticating secure access to those accounts.	Determine what online account features and capabilities U.S. taxpayers want to access.	Systemic Advocacy Contributing • Research
	Determine what authentication criteria U.S. taxpayers could meet.	
	Analyze whether the authentication criteria that U.S. taxpayers can meet varies by demographic groupings such as ethnicity, gender, or income.	
	Quantify unauthorized accesses in the online accounts of the taxing authorities of states or other nations or the online accounts of various financial institutions.	
Continue working with the IRS to influence the digital services implementation plans to emphasize proactive capabilities for taxpayers.	Collaborate with Case Advocacy frontline employees to analyze interactions with business taxpayers who reach out to TAS to identify capabilities and features needed in Business Online Account and provide the findings to the IRS.	Case Advocacy Contributing • Operations Support
	Conduct focus groups at IRS forums with tax practitioners to identify the online needs for them and their clients.	
Work with the IRS Business Operating Divisions to develop procedures for the IRS in reviewing and responding to the Taxpayer Advocacy Panel recommendations.	Establish steps to reach a Service Level Agreement for considering Taxpayer Advocacy Panel recommendations.	Systemic Advocacy
	Establish steps to reach mutually agreed upon standard operating procedure for considering Taxpayer Advocacy Panel recommendations.	

Goal 5: Sustain and Support a Fully-Engaged and Diverse Workforce

Objectives	Activities	Responsible Function
Continue to advocate for improvements in IRS hiring, recruitment, employee retention, and employee training processes.	Recommend strategies to improve the efficiency and proficiency of hiring actions and recruitment efforts by human resources personnel, including virtual recruitment events.	Systemic Advocacy Contributing <ul style="list-style-type: none"> • Operations Support
	Request that the IRS University implementation team better communicate with all operating divisions and functions.	
	Explore potential improvements to IRS employee retention strategies to recommend to the IRS.	
Continue to advocate for the IRS to be fully transparent and provide specific details as to how it uses the additional funds appropriated through IRA, increase the level of detail it provides to taxpayers regarding delays on its Where's My Refund? tool, and the status of processing of returns, forms, collection notices, correspondence, and other relevant data.	Encourage the IRS to make all plans transparent to the public, including specific deadlines as to when it will meet objectives, metrics that will allow for the evaluation of outcomes, and regular updates on its objectives and milestones.	Systemic Advocacy
	Regularly review the information provided to the public on the IRS's processing of returns, forms, and correspondence to ensure this information is accurate, complete, and available on IRS.gov. Additionally, TAS will continue to encourage the IRS to give taxpayers more details on the processing of returns and any refunds.	
	Use internal meetings, blogs, and reports to Congress to encourage the IRS to provide taxpayers information that is accessible and set forth in an easy-to-understand format.	
Continue refining TAS training, facilitate on-the-job instructors, and arrange coaches to enhance skills and competence.	Assess the effectiveness of new TAS analyst training and create courses to enhance analytical skills and better meet the needs of the analysts to provide better service.	Operations Support Contributing <ul style="list-style-type: none"> • Case Advocacy • Intake and Technical Support • Systemic Advocacy
	Develop and implement an on-the-job-instructor program for TAS analysts.	
	Strengthen TAS new hire training programs by collaborating with internal stakeholders and assess data to determine enhancements to existing training and gaps in training needs. Conduct focus sessions with managers to assess new hire's preparedness for their position.	
	Assess and modify as needed the manager's peer mentoring program.	
Continue to support and expand TAS leadership development programs to provide employees tools and opportunities to grow in their careers.	Conduct a detailed analysis of the Taxpayer Advocate Service's succession plan to identify potential risks and identify steps to mitigate those risks.	Operations Support
	Deliver the Coaching Curriculum to all TAS managers, Leadership Readiness Program instructors, and a TAS in-house coaching cadre designed to support leadership onboarding and targeted Leadership Succession Review competencies	
	Provide education material and individual assistance to TAS employees with the start of the new LSR cycle.	

Objectives	Activities	Responsible Function
Continue to implement TAS' revamped training program to develop our new employees while ensuring our existing employees' technical and soft skills are consistently strengthened with a focus on allowing our employees to grow professionally while providing taxpayers expert service.	Fully implement the Centralized Case Intake hiring team to allow expedited hiring and training of Intake Advocates.	Operations Support Contributing <ul style="list-style-type: none"> • Case Advocacy • Intake and Technical Support • Systemic Advocacy
	Assess Case Advocacy advanced training topics and develop advanced Case Advocacy training program.	
	Assess TAS training programs to determine which courses are best to be delivered either virtual, hybrid, or in-person to maximize student interaction and knowledge retention while minimizing costs.	
	Develop and implement new TAS manager curriculum.	
Continue assessing TAS' hiring, training and technology needs in preparation for new funding from the Inflation Reduction Act.	TAS will increase staffing to improve taxpayer service in light of the anticipated growth in case receipts as a result of the increased enforcement hiring over the next ten years.	Operations Support
Continue to revise TAS intake training materials to ensure content is fully up to date.	EDCA ITS will revise Intake Accounts Parts A and B. In addition, EDCA ITS will address the training gap by creating specialized technical trainings ("INIT" sessions, for Intake and ITAP) to be delivered throughout Fiscal Year 2024.	Intake and Technical Support Contributing <ul style="list-style-type: none"> • Operations Support