MSP #22

EARNED INCOME TAX CREDIT (EITC): The IRS Does Not Do Enough Taxpayer Education in the Pre-filing Environment to Improve EITC Compliance and Should Establish a Telephone Helpline Dedicated to Answering Pre-filing Questions From Low Income Taxpayers About Their EITC Eligibility

RESPONSIBLE OFFICIALS

Debra Holland, Commissioner, Wage and Investment Division

TAXPAYER RIGHTS IMPACTED[1]

- *The Right to Be Informed*
- *The Right to Quality Service*
- *The Right to Pay No More Than the Correct Amount of Tax*
- *The Right to Challenge the IRS's Position and Be Heard*
- *The Right to Retain Representation*
- *The Right to a Fair and Just Tax System*

DEFINITION OF PROBLEM

The Earned Income Tax Credit (EITC) is a complicated tax law that depends on many factors, including a taxpayer's income, marital status, and relationship to children claimed. As discussed in the introduction to this section, the target population for the EITC shares a unique set of attributes that create inherent challenges for EITC compliance.[2] Additionally, the population claiming the EITC is constantly changing, with approximately one-third of the eligible population changing every year.[3]

The churning of the eligible population occurs because EITC eligibility requirements include the type of issues that change frequently, such as living and parenting arrangements and the gain or loss of a job. However, when one-third of the EITC population cycles in and out each year, it is very difficult for taxpayers to understand what the rules are and how the rules apply to the taxpayer's particular circumstances.

The IRS does not accommodate low income taxpayers' communication behaviors and largely ignores what channels these taxpayers need or prefer to use. As a consequence, taxpayers make avoidable errors and inaccurate EITC claims, driving up the improper payment rate.[4]

1 *See* Taxpayer Bill of Rights, *available at* www.TaxpayerAdvocate.irs.gov/taxpayer-rights.

2 *See* Introduction: *The IRS Can Do More To Improve Its Administration of the Earned Income Tax Credit (EITC) and Increase Future Compliance Without Unduly Burdening Taxpayers and Undermining Taxpayer Rights*, *supra*.

3 IRS, *EITC Fast Facts*, *available at* http://www.eitc.irs.gov/Partner-Toolkit/basicmaterials/ff (last visited Sept. 16, 2015). For more information on the changing population of taxpayers eligible for EITC, see National Taxpayer Advocate 2013 Annual Report to Congress 109-10.

4 For a more detailed discussion of the EITC improper payment rate, see Introduction: *The IRS Can Do More To Improve Its Administration of the Earned Income Tax Credit (EITC) and Increase Future Compliance Without Unduly Burdening Taxpayers and Undermining Taxpayer Rights*, *supra*.

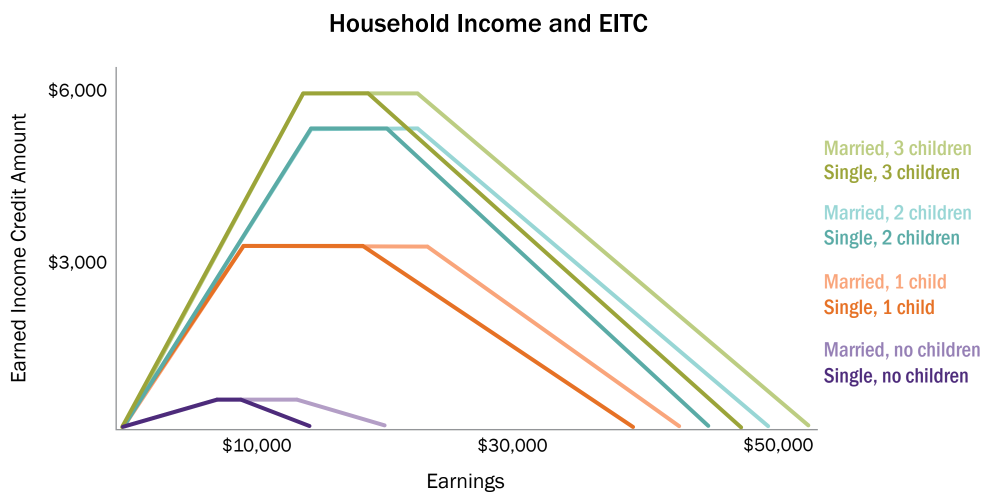
ANALYSIS OF THE PROBLEM

Background

Generally, the amount of the EITC increases with earned income, creating an incentive to work.[5] The credit has a phase-in range (increasing the credit as the taxpayer's wages go up), a plateau range, and a phase-out range (decreasing the credit as the taxpayer's wages continue to increase, eventually making the taxpayer ineligible). The EITC amount also increases if a worker has one, two, or three qualifying children, but is disallowed if the worker has more than $3,350 of investment income.[6] For tax year (TY) 2014, the EITC phases out at an income ceiling of $52,427 (for a married couple filing jointly with three or more qualifying children), and this number changes annually.[7]

Figure 1.22.1 demonstrates the plateau effect of the EITC based on income, filing status, and number of children.

FIGURE 1.22.1, Amount of EITC Based on Earnings



The information listed above only covers income eligibility. The requirements when claiming a child are even more detailed. To have a qualifying child for EITC purposes, the child must meet three tests: age, relationship, and residence.

- Under the *age* requirement, the child being claimed must be younger than the taxpayer and must be under the age of 19 at the end of the calendar year. The child can be under the age of 24 if he or she is a full-time student, and if the child is permanently and totally disabled, then he or she can be any age.[8]

5 *See* Stacy Dickert, Scott Houser & John Karl Scholz, *The Earned Income Tax Credit and Transfer Programs: A Study of Labor Market and Program Participation*, 9 Tax Policy and the Economy (James M. Porterba ed., 1995); Janet Holtzblatt, *Trade-offs Between Targeting and Simplicity: Lessons from the U.S. and British Experiences with Refundable Tax Credits* 13 (2004) (citing Dickert, Houser & Scholz among academic economists who "estimated that expansions of the EITC between 1993 and 1996 would induce more than half a million families to move from welfare to work").

6 *See generally* IRC § 32(i); Instructions for Form 1040, *U.S. Individual Tax Return* 53 (Jan. 26, 2015).

7 Internal Revenue Code (IRC) § 32(b); IRS, *Publication 596, Earned Income Credit (EIC)* 4 (Dec. 18, 2014).

8 IRC § 152(c)(3).

- Under the *relationship* requirement, the taxpayer generally may claim the EITC for a child who is his or her son or daughter, stepchild, foster or adopted child, or a descendant of any of them (*e.g.*, a grandchild), or a child who is a sibling, stepsibling, or half-sibling of the taxpayer, or a descendant of any of them (*e.g.*, a nephew or grandnephew).[9]
- Under the *residence* requirement, a taxpayer generally may claim the credit only with respect to a child who lives with the taxpayer for more than half the calendar year.[10]

Taxpayers without children have separate requirements. First, they must live in the United States for more than half of the year.[11] The taxpayer (or his or her spouse if filing jointly) must be at least 25 years old but below 65 years old.[12] Last, the taxpayer cannot be claimed by someone else as a dependent.[13]

The struggle that low income taxpayers face in trying to navigate the complex EITC rules is not just a theoretical problem. The recent case of *Cowan v. Commissioner* demonstrates the severity of the situation.[14] In this case, the state of Ohio appointed Ms. Cowan to be the guardian of a child, Marquis, from 1991 until 2004. Under state law, the guardianship automatically terminated when Marquis turned 18, which occurred in 2004. However, Ms. Cowan continued to provide Marquis a home after he turned 18, and they continued to regard themselves as a family unit. Ms. Cowan never adopted Marquis, the legal significance of which she did not understand. She stipulated for trial that had she known of the importance of adoption, she would have adopted Marquis.

Later, Marquis had a daughter, and they both lived with Ms. Cowan. In 2011, Ms. Cowan claimed Marquis's daughter as her granddaughter for the EITC. The court disallowed this claim since she and Marquis legally are not related. However, Ms. Cowan and Marquis *believe* and *act* as if they are family. And it was based on that belief that Ms. Cowan filed her 2011 tax return. Had Ms. Cowan understood the legal significance of the terminated guardianship and of adopting Marquis, she could have taken steps to ensure the outcome was in her favor.

In situations where taxpayers are operating under a complex system of rules without the necessary tools, the concept of procedural justice is impacted. "Procedural justice" (or fairness) is a concept that considers how a taxpayer is treated by the IRS. It looks to more than just the outcome of the interaction; it also considers if the interaction was "nonjudgmental, polite, and respectful of the individual's rights."[15] Procedural justice is an important concept to consider when discussing EITC cases because a taxpayer's perception of procedural fairness will affect his or her perception of the agency's fairness and legitimacy, as well as his or her willingness to comply with the tax laws.[16] The process of establishing EITC compliance can seem unjust if it is designed in a way that all but ignores the needs and limitations of the population being served.[17]

9 IRC § 152(c)(2).

10 IRC § 152(c)(1)(B).

11 IRC § 32(c)(1)(A)(ii)(I).

12 IRC § 32(c)(1)(A)(ii)(II).

13 IRC § 32(c)(1)(A)(ii)(III).

14 T.C. Memo. 2015-85.

15 Nina E. Olson, *Procedural Justice for All: A Taxpayer Rights Analysis of IRS Earned Income Credit Compliance Strategy*, 22 Advances in Taxation 3 (John Hasseldine ed., 2015).

16 *Id.* at 3-4.

17 For information on how the EITC audit process in particular can be improved, see Most Serious Problem: *Earned Income Tax Credit (EITC): The IRS Is Not Adequately Using the EITC Examination Process as an Educational Tool and Is Not Auditing Returns With the Greatest Indirect Potential for Improving EITC Compliance, infra.*

In the current customer service environment, procedural justice is undermined by the IRS's failure to provide tailored education and assistance to low income taxpayers, coupled with an examination strategy that creates significant burdens for EITC taxpayers trying to prove their eligibility.[18] As a consequence, EITC noncompliance continues at a high level, resistant to the IRS's present actions.

The IRS Needs to Establish a Dedicated Helpline for EITC Taxpayers During the Filing Season to Improve Filing Compliance and the Improper Payment Rate

During the filing season, the IRS provides toll-free assistance for answering basic tax law questions from any taxpayer and only rudimentary help for taxpayers with EITC questions. The IRS also uses an outreach and education strategy directed toward both preparers and taxpayers. For instance, on the IRS website, taxpayers are able to use a tool to see if they qualify for the EITC.[19] The website also offers links that contain a wealth of information according to topic. For instance, the taxpayer can find information pertaining to the income limits, credit amounts, and special rules.[20]

… TAS research… has shown that taxpayers claiming the Earned Income Tax Credit (EITC) need additional assistance to understand EITC eligibility and avoid noncompliance. Accordingly, the National Taxpayer Advocate recommends the IRS establish a dedicated helpline for EITC questions during the filing season to meet that need.

The IRS also makes available bilingual pamphlets and publications. Publication 962, *Earned Income Tax Credit*, is a pamphlet that addresses the main requirements for EITC and provides the taxpayers with additional resources if they have questions. These publications are often disseminated throughout the community at government offices and nonprofit agencies. The IRS takes advantage of TV, radio, and social media to present public service announcements. The best example of this outreach is EITC Awareness Day, which is a "one-day blitz in mainstream and social media to reach the broadest possible range of potentially eligible taxpayers."[21]

Despite all this important high-level outreach activity, TAS research, discussed below, has shown that taxpayers claiming the EITC need additional assistance to understand EITC eligibility and avoid noncompliance.[22] Accordingly, the National Taxpayer Advocate recommends the IRS establish a dedicated helpline for EITC questions during the filing season to meet that need. Assistors servicing the helpline should receive training to improve interviewing and listening skills similar to those used by social workers administering a social benefit program.[23] Taxpayers could explain their circumstances and receive specific guidance on how the law applies to those circumstances. While these answers would be nonbinding on the IRS, the assistors on the helpline would focus on getting taxpayers to the right answer. The helpline would help taxpayers check the accuracy of advice

18 *See* Most Serious Problem: *Earned Income Tax Credit (EITC): The IRS Is Not Adequately Using the EITC Examination Process as an Educational Tool and Is Not Auditing Returns With the Greatest Indirect Potential for Improving EITC Compliance, infra*.

19 IRS, Use the EITC Assistant, *available at* http://www.irs.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit/Use-the-EITC-Assistant (last visited Sept. 18, 2015).

20 IRS, *Earned Income Tax Credit (EITC)*, *available at* http://www.irs.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit (last visited Sept. 18, 2015).

21 IRS, *EITC Awareness Day*, *available at* http://www.eitc.irs.gov/Partner-Toolkit/awarenessday (last visited Sept. 18, 2015).

22 *See* National Taxpayer Advocate 2004 Annual Report to Congress vol. 2, 1-82 (*Earned Income Tax Credit (EITC) Audit Reconsideration Study*); National Taxpayer Advocate 2007 Annual Report to Congress vol. 2, 94-117 (*IRS Earned Income Credit Audits – A Challenge to Taxpayers*).

23 *See* National Taxpayer Advocate 2009 Annual Report to Congress 119-20; National Taxpayer Advocate 2009 Annual Report to Congress vol. 2, 86-7.

provided them by untrained or unscrupulous return preparers.[24] Not only would individual taxpayers benefit from this helpline, but the IRS would learn from the taxpayers themselves what the sources of confusion are with respect to the EITC. In this way, through a dialogue with taxpayers, the IRS can update and refine its general information for *all* EITC taxpayers.[25]

TAS Research Studies Show that Low Income Taxpayers Need Person-to-Person Contacts In Order to Understand Their Tax Obligations

The first TAS study to support this recommendation occurred in 2004, when TAS explored the effectiveness of EITC audits.[26] In the 2004 study, TAS looked at a representative sample of taxpayers whose EITC was disallowed, in whole or part, in IRS audits and who later requested an audit reconsideration of that disallowance. The results showed that 45 percent of the taxpayers who went to TAS for assistance received additional EITC as a result of the audit reconsideration, as compared to 40 percent who asked Examination for reconsideration. Forty-two percent of the sample responded late or not at all to the original audit inquiry. However, about 43 percent of this group had favorable outcomes from the audit reconsideration process, retaining about 96 percent of the total amount of EITC originally claimed on their returns.

The percentage of taxpayers who received EITC in the audit reconsideration increased in direct proportion to the number of telephone contacts TAS initiated. Overall, only 38 percent of taxpayers who went through the audit reconsideration process but received no phone calls were awarded EITC. This percentage increased to 67 percent for taxpayers who received three or more calls. The 2004 study demonstrated the importance of making personal contact with low income taxpayers under audit. If personal contact could be available earlier in the process, significant noncompliance and future audits potentially could be avoided.

In a 2007 study, TAS identified the types of barriers taxpayers face in the EITC audit process as well as the effect of representation in EITC audits. This study discovered that on a very basic level, 26.5 percent of the surveyed taxpayers did not know from reading the EITC audit letter that they were being audited.[27] Nearly 40 percent did not understand what the IRS was questioning in the audit.[28] Nearly 70 percent of the taxpayers preferred to communicate with the IRS directly instead of the correspondence audit process, 46 percent preferred to communicate by telephone, and 23 percent preferred to communicate in-person.[29] This shows that IRS written communication (both in style and format) does not line up with what low income taxpayers need to be able to engage effectively with the IRS and learn.

The IRS has studied discrete components of low income taxpayers' lives. For instance, as part of the Qualifying Child Residency Certification Study in 2005, the IRS looked to the importance of mobility

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24 For an analysis of the role of return preparers in EITC noncompliance and the IRS efforts to address this issue, see Most Serious Problem: *Earned Income Tax Credit (EITC): The IRS's EITC Return Preparer Strategy Does Not Adequately Address the Role of Preparers in EITC Noncompliance, infra*.

25 *See* Most Serious Problem: *Taxpayer Service: The IRS Has Developed a Comprehensive "Future State" Plan That Aims to Transform the Way It Interacts with Taxpayers, But Its Plan May Leave Critical Taxpayer Needs and Preferences Unmet*, *supra*, for a discussion of the importance of a "positive feedback loop" between IRS and taxpayers.

26 *See* National Taxpayer Advocate 2004 Annual Report to Congress vol. 2, 1-82 (*Earned Income Tax Credit (EITC) Audit Reconsideration Study*).

27 *See* National Taxpayer Advocate 2007 Annual Report to Congress vol. 2, 104. EITC returns are selected for audit differently now than returns were selected for audit in 2007. We do not know if this study would create the same results today.

28 *Id*.

29 *Id.* at 106-7.

of low income taxpayers and taxpayers' opinions of the EITC certification process.[30] The IRS learned that between six and 11 percent of the letters sent by the IRS as part of the study were undeliverable, and almost one-half of the taxpayers selected for a follow-up telephone survey could not be reached by mail or phone in TY 2003.[31]

A dedicated helpline would address low income taxpayers' needs by accommodating their mobility (taxpayers could call it regardless of mobility) *before* filing their tax returns. The helpline would help avoid future noncompliance and instill a sense of procedural justice for all taxpayers — that is, the IRS listened to their concerns and explained what taxpayers needed to do to be compliant.

The IRS Can Learn From the United Kingdom's Approach to Providing Assistance to Taxpayers Claiming Family- and Income-Based Credits

The National Taxpayer Advocate has consistently argued that low income taxpayers need customer service approaches fine-tuned for their specific needs and preferences.[32] In the United Kingdom, Her Majesty's Revenue and Customs (HMRC) has gradually shifted its focus from that of a compliance-driven agency to one that views taxpayers as customers. HMRC is committed to improving the "customer experience" for taxpayers claiming family and other tax credits and as a result it strives to "understand both customers' current communication behaviors, as well as how they would prefer to communicate with HMRC in the future."[33] For instance, HMRC has determined that taxpayers claiming tax credits largely prefer contacting the agency by telephone.[34] HMRC also studied when taxpayers are most likely to need assistance during the process of claiming a tax credit.[35] Last, HMRC studies taxpayers' experiences, perceptions, and attitudes.[36] This approach instills a sense of procedural justice into the process.[37]

Unlike the United States, HMRC provides a dedicated helpline for tax credit inquiries. This helpline provides advice on tax credits, allows taxpayers to report changes in their circumstances, and provides a

30 IRS, *IRS Earned Income Tax Credit (EITC) Initiative, Final Report to Congress* 23, 43 (Oct. 2005).

31 IRS, *IRS Earned Income Tax Credit (EITC) Initiatives, Report on Qualifying Child Residency Certification, Filing Status, and Automated Underreporter Tests* 19 (2008). One-third of the taxpayers selected for a follow-up telephone survey could not be reached by mail or phone in TY 2004. *Id*.

32 *See*, *e.g.*, National Taxpayer Advocate 2012 Annual Report to Congress 103-15; National Taxpayer Advocate 2011 Annual Report to Congress 296-312 (Most Serious Problem: *The IRS Should Reevaluate Earned Income Tax Credit Compliance Measures and Take Steps to Improve Both Service and Compliance*); National Taxpayer Advocate 2008 Annual Report to Congress 227-42 (Most Serious Problem: *Suitability of the Examination Process*); National Taxpayer Advocate 2007 Annual Report to Congress 222-41 (Most Serious Problem: *EITC Examinations and the Impact of Taxpayer Representation*); National Taxpayer Advocate 2005 Annual Report to Congress 94-122 (Most Serious Problem: *Earned Income Tax Credit Exam Issues*); National Taxpayer Advocate 2004 Annual Report to Congress vol. 2, 8-45 (*Earned Income Tax Credit (EITC) Audit Reconsideration Study*).

33 Her Majesty's Revenue and Customs, *Channels of Communication: Usage and Preferences Among Tax Credits Customers* 1 (Aug. 2013). *See also* Colin Payne, Julia Griggs, Mari Toomse-Smith and Hannah Silvester, NatCen Social Research, *Panel Study of Tax Credits Customers: Telephone Survey 2012: Reducing Error and Fraud, and the Transition to Universal Credit* (May 2013).

34 Her Majesty's Revenue and Customs, *Channels of Communication: Usage and Preferences Among Tax Credits Customers* 11 (Aug. 2013).

35 *Id*. at 12.

36 *See*, *e.g.*, Malen Davies, Rowan Foster, Pippa Lane and Lauren Small, Centre for Economic and Social Inclusion, *High Risk Renewals: Tax Credits Customers' Experiences of and Responses to the High Risk Renewals Intervention* (2013). The High Risk Renewal (HRR) intervention is used by HMRC "to target those tax credits customers identified as having a risk of error or fraud in their claim." *Id*. at 1. The interventions consist of an HRR letter in addition to a "tax credits renewal pack." *Id*. at 2. *See also* Chris Lord, Matt Barnes and Mari Toomse, NatCen Social Research, *Exploring the Dynamics of Tax Credits Renewal Behavior: Longitudinal Analysis of the Panel Survey of Tax Credits and Child Benefit Customers* (July 2012).

37 *Supra* note 15.

The law related to Earned Income Tax Credit (EITC) eligibility is complex. At the same time, the EITC is directed toward a population of taxpayers who are least able to navigate its complexity. Additionally, the population of eligible taxpayers is in constant flux because of changing personal circumstances. With these three elements in mind, education targeted toward taxpayers claiming the EITC is an important component for improving EITC compliance.

venue for taxpayers to make complaints.[38] A majority of taxpayers in the United Kingdom preferred using this dedicated helpline for their source of information over all other services provided by HMRC and the customer satisfaction was reported as highest with the helpline.[39] While 56 percent of the taxpayers used the helpline, the next largest group relied on the HRMC website (19 percent).[40] Some other options included local tax offices (two percent), professional advisors (one percent), and community-based volunteer organizations such as the Citizens Advice Bureau (two percent).[41]

Taking a similar approach could help the IRS pinpoint where mistakes and inadvertent errors are likely to occur in EITC claims, increase efficient use of resources, and encourage taxpayers' participation in EITC compliance. It will enable the IRS to tailor its outreach and education better, based on issues and confusion identified on the helpline. It will also allow taxpayers to check whether the information they receive from their tax return preparers about their eligibility is correct. We know in the United States, low income taxpayers are more likely to use an IRS walk-in office compared to taxpayers with higher incomes.[42] In a 2014 study, TAS determined that over 75 percent of low income respondents preferred in-person meetings and meetings at a community service center compared to 28 percent who preferred telephone contact and 13 percent who preferred contact by writing.[43] This means that the current processes for low income taxpayers should be based on something other than correspondence.

A helpline would be less expensive than face-to-face assistance but still meet the needs of the low income population. By studying the best way to communicate with low income taxpayers, the IRS could determine why low income taxpayers prefer face-to-face assistance over telephone contact. If we can isolate the particular aspects of face-to-face assistance that taxpayers find helpful, it may very well be that the enhanced EITC helpline would also meet those aspects

38 Her Majesty's Revenue and Customs, *Tax Credits: General Enquiries*, *available at* https://www.gov.uk/government/organisations/hm-revenue-customs/contact/tax-credits-enquiries (last visited May 21, 2015).

39 Her Majesty's Revenue and Customs, *Channels of Communication: Usage and Preferences Among Tax Credits Customers* 25 (Aug. 2013).

40 *Id*. at 14.

41 *Id*. The Citizens Advice Bureau described its work as offering "information and advice through face-to-face, phone and email services, and online via Adviceguide.org.uk." Citizens Advice Bureau, *Introduction to the Citizens Advice service*, *available at* https://www.citizensadvice.org.uk/about-us/how-citizens-advice-works/who-we-are-and-what-we-do/introduction-to-the-citizens-advice-service/ (last accessed Oct. 9, 2015).

42 Eighty-two percent of low income taxpayers (with incomes under $15,000) reported being "very or somewhat likely" to use an IRS walk-in office compared to 63 percent of taxpayers with income of $75,000 or more. IRS Oversight Board, 2014 *Taxpayer Attitude Survey* 13 (Dec. 2014). The margin of error for the Oversight Board survey is 4 percent at the 95 percent confidence level.

43 National Taxpayer Advocate 2014 Annual Report to Congress vol. 2, 9. This study entailed a telephone survey of taxpayers eligible to use a Low Income Taxpayer Clinic for help with a federal tax problem. Participants had to be the person in the household responsible for handling federal income tax matters, they must have filed a federal tax return in the last three years, and their total annual household income could not exceed 250 percent of the federal poverty level. Respondents could check all applicable responses so results total more than 100 percent.

(one-on-one communication, no talk time limits, personal interaction).[44] Based on that assessment, the IRS should reevaluate how it currently serves low income taxpayers and build a system that meets the needs of taxpayers.

CONCLUSION

The law related to EITC eligibility is complex. At the same time, the EITC is directed toward a population of taxpayers who are least able to navigate its complexity. Additionally, the population of eligible taxpayers is in constant flux because of changing personal circumstances. With these three elements in mind, education targeted toward taxpayers claiming the EITC is an important component for improving EITC compliance. In particular, if taxpayers had access to a dedicated helpline, they would be able to confirm their understanding before filing a tax return or receive help if they have a question after entering into the audit process. This could reduce the number of mistakes and inadvertent errors.

The IRS should reevaluate how it serves the particular needs of low income taxpayers. There is a lot of research to indicate that low income taxpayers would benefit from service methods other than correspondence examinations. And yet, most work done with low income taxpayers is through the mail. The IRS should take this opportunity to study how low income taxpayers prefer to work with the IRS. Based on the results of that study, the current procedures should be revamped to optimize taxpayer participation. In doing this, the IRS will promote a sense of procedural justice in tax administration for low income taxpayers and positively impact EITC compliance. Doing this will also undermine unscrupulous and predatory preparers, which will further improve the improper payment rate.

RECOMMENDATIONS

The National Taxpayer Advocate recommends that the IRS:

1. Conduct a study along the lines of the UK experiment to determine how best to serve low income taxpayers. This study should include interviews with taxpayers, nonprofit organizations, and IRS employees, to learn about taxpayer needs and communication preferences.
2. Based on the findings from the proposed study above, create a helpline dedicated to taxpayers who claim the EITC where taxpayers can call in and ask questions about their particular area of concern. This phone line should be staffed by employees with excellent listening and communication skills who have completed training in social work and who can answer specific questions related to EITC eligibility. The IRS should provide, in conjunction with TAS, special training on listening and communication.

44 The Senate Committee on Appropriations recently directed the IRS to conduct an analysis of the specific characteristics of the population of taxpayers that use the walk-in Taxpayer Assistance Centers. In particular, the committee directed the IRS to conduct this analysis along the same lines as an analysis conducted by HMRC. Financial Services and General Government Appropriations Bill of 2016, S.R. 000, 114th Cong. 30-31 (2015).