

**National Taxpayer Advocate's Report in Response to
the Acting Commissioner's 30 Day Report**

**Analysis and Recommendations to Raise Taxpayer
and Employee Awareness of the Taxpayer Advocate
Service and Taxpayer Rights**

August 19, 2013

NATIONAL TAXPAYER ADVOCATE’S REPORT IN RESPONSE TO THE ACTING COMMISSIONER’S 30 DAY REPORT: ANALYSIS AND RECOMMENDATIONS TO RAISE TAXPAYER AND EMPLOYEE AWARENESS OF THE TAXPAYER ADVOCATE SERVICE AND TAXPAYER RIGHTS

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I. EXECUTIVE SUMMARY

On June 24, 2013, the Acting Commissioner of the IRS released a report titled “Charting a Path Forward at the IRS: Initial Assessment and Plan of Action” (also referred to as the “30 Day Report”) to determine the causes for the use of inappropriate criteria to screen applications for tax-exempt status and to report on process improvements to resolve the matter.¹ The report also included a broad review of IRS operations and risks to identify actions that will improve performance and accountability. One of the main findings of the 30 Day Report was as follows:

The IRS has mechanisms, such as the Taxpayer Advocate Service [TAS], to assist taxpayers who are having difficulty in resolving matters with the IRS. However, these mechanisms are not well understood by taxpayers and therefore are not being sufficiently leveraged.

To address this finding, the report committed the IRS to initiate additional internal and external education and outreach about the role of the Office of the Taxpayer Advocate in helping taxpayers resolve problems within the IRS.² It further provided:

[W]e need to be sure that all IRS employees are aware of their responsibilities with respect to ensuring taxpayers know their rights, and in particular, how to engage TAS when they feel they are being treated inappropriately or are encountering excessive bureaucratic obstacles.

Accordingly, the report directed the Acting Commissioner of the Tax Exempt/Government Entities Division (TE/GE) and the Acting Director of Exempt Organizations (EO) to work with the National Taxpayer Advocate to develop training for all EO personnel regarding their responsibility for referring cases to TAS. It directed the Acting Deputy Commissioner for Services and Enforcement to work with the National Taxpayer Advocate to review the training delivered to all IRS employees on taxpayer rights and to revise it as appropriate. In addition, the report requested that the National Taxpayer Advocate provide the Commissioner’s office with additional suggestions for expanding national awareness of the TAS program.³

In fulfilling the requirements set forth in the 30 Day Report, it should be noted that Internal Revenue Code (IRC) § 7803(c)(2)(C)(ii) provides the National Taxpayer Advocate shall “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.” In other words, the law directs the National Taxpayer

¹ Principal Deputy Commissioner, *Charting a Path Forward at the IRS: Initial Assessment and Plan of Action* (June 24, 2013).

² *Id.* at 5-7.

³ *Id.* at 34.

Advocate alone, without the involvement of any other IRS organizations, to develop guidance for IRS officers and employees about referrals to the TAS. This provision came into the Code as part of the IRS Restructuring and Reform Act of 1998 (RRA 98), presumably to ensure that the National Taxpayer Advocate and the Office of the Taxpayer Advocate maintain independence from the IRS.

On June 30, 2013, the National Taxpayer Advocate submitted a Special Report to Congress describing the conditions that contributed to the inappropriate handling of EO cases, including TE/GE's lack of understanding about TAS's authority and TE/GE's failure to refer cases to TAS.⁴ In light of the Acting Commissioner's 30 Day Report, this follow-up report describes:

- TAS research that has identified groups of taxpayers that are underserved by TAS;
- TAS's outreach programs for IRS employees (referred to as "internal outreach" and training) and for taxpayers and practitioners (referred to as "external outreach"); and
- Specific action items TAS plans to undertake and recommendations for the Commissioner's consideration that are designed to expand awareness of TAS within the IRS and among the taxpaying public.

Understanding the population of taxpayers who require the assistance of TAS is the first step in raising awareness of our services. IRC § 7803(c)(2)(D) requires the National Taxpayer Advocate to make available at least one local taxpayer advocate (LTA) for each state. This geographically based organizational requirement enables TAS to understand the specific economic, geographic, and demographic characteristics of the population served by that office. In addition, TAS has ten campus taxpayer advocate offices aligned with the ten IRS campuses, enabling TAS to conduct outreach to various campus functions.

Between 2001 and 2012, TAS commissioned three significant research surveys to better understand its underserved population.⁵ TAS uses these surveys' findings to design its outreach and education campaigns.

Comparing a survey conducted in 2007 with a survey conducted in 2001-2002, we found that the composition of the TAS underserved had changed over the five-year period. The underserved had become older and better educated, had higher incomes,

⁴ National Taxpayer Advocate Special Report to Congress: *Political Activity and the Rights of Applicants for Tax-Exempt Status* (June 30, 2013).

⁵ Russell Research conducted studies in 2001-2002 and again in 2007 to determine the size of the TAS underserved population and identify its significant characteristics. Forrester Research performed a similar study in 2012.

and included more non-English language taxpayers (mainly Spanish speakers).⁶ By 2012, the income differential between the underserved and all U.S. taxpayers was again significant, as trends in income and education levels among the underserved reflected the impact of the economic downturn on the American middle class. In part, the differential is probably an anomaly of the data, as the median household income of all U.S. taxpayers appears to be somewhat high. The exceedingly low median income of the TAS underserved (\$42.5K vs. \$62.5K for all U.S. taxpayers),⁷ while also possibly an anomaly, suggests that the American middle class is no longer underserved to the degree that it was in 2007, at the beginning of the downturn. Notably, however, the 2012 survey found that that roughly six percent of the taxpayer population, or approximately 8.7 million taxpayers,⁸ were still underserved.

Throughout the discussion, this report provides action items for TAS to carry out, as well as recommendations to the IRS Commissioner. Among the more significant steps we recommend to increase awareness of TAS are the following:

Internal Outreach Training

- Require IRS public contact employees to meet with local TAS employees annually, or more frequently if TAS believes it is necessary, to discuss current issues that could develop into TAS case referrals. Meetings should be held in person to the extent possible and virtually to the extent necessary.
- Require all IRS employees to take annual National Taxpayer Advocate-developed training about the Taxpayer Advocate Service and taxpayer rights.
- For employees in functions identified by TAS, require training on case referrals, Operations Assistance Requests,⁹ the meaning and relevance of “significant hardship,” and Taxpayer Assistance Orders.
- Require all IRS employees to take domestic violence training developed and updated by TAS. Small Business/Self-Employed division (SB/SE) Counsel attorneys and employees in compliance functions (including Revenue Agents,

⁶ Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service* 9 (Sept. 2007).

⁷ Forrester Research Inc., *The Taxpayer Advocate Service: Omnibus Analysis, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012* 12 (Sept. 2012).

⁸ Calculation by TAS Research based on data from Forrester Research Inc., *The Taxpayer Advocate Service: Omnibus Analysis, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012* 11 (Sept. 2012).

⁹ Under Internal Revenue Manual (IRM) 13.1.19, when TAS lacks the statutory or delegated authority to directly resolve a taxpayer’s problem, TAS interacts with the responsible IRS business operating division (BOD) or function to resolve the taxpayer’s issue. TAS uses Form 12412, *Operations Assistance Request* (OAR), to transmit documentation to the IRS and convey a recommendation or requested action to resolve the issue.

Revenue Officers, Appeals and Settlement Officers, and Automated Correspondence System (ACS) and Correspondence Examination Employees) and certain other customer-facing positions should complete full-length (three-hour) classroom training. Other employees should receive the condensed (20-minute) version.

Internal Outreach Through the Internal Revenue Manual

- Require the operating divisions to place TAS-supplied language in IRM provisions identified by TAS on the topics of TAS, Low Income Taxpayer Clinics (LITCs), and taxpayer rights.

Internal Outreach Through the Intranet

- Require appropriate IRS personnel to place links to TAS and any accompanying text developed by TAS on intranet pages identified by TAS.
- Direct appropriate IRS personnel to add TAS-supplied text and links to TAS's Systemic Advocacy Management System (SAMS) on intranet pages identified by TAS.¹⁰

External Outreach About SAMS

- Require IRS outreach personnel to include TAS in outreach events with practitioner groups to speak about Systemic Advocacy and SAMS. Alternatively, where TAS is not present, the IRS should include material about TAS and SAMS in its materials for practitioner outreach events.

External Outreach Through the Internet

- Ensure the TAS link on the main IRS.gov page is placed "above the fold."

Increasing the Accountability of Business Operating Divisions (BODs)

- Require the BODs to include in their BPRs a description of TAS cases as well as any conclusions drawn regarding systemic problems and any corrective actions taken as discussed in meetings with TAS Senior Leadership.

¹⁰ Some of our recommendations, particularly those involving the IRS intranet and Internet, may appear unusually detailed for a report of this nature (e.g., "On the [SERP] page, place on the left navigational column a Tab for TAS, or at least a link under the Jobs Aids in this column, with an additional TAS link on the Who, Where Tab."). Given the Principal Deputy Commissioner's request that we deliver an action plan to increase employee awareness of TAS, however, we need to consider where IRS employees get their information and provide information about TAS in those places. That requires "getting into the weeds" in some places.

- Require IRS employees from the group manager level up to IRS senior leadership to conduct a minimum number of external outreach events, and require each BOD to consolidate the issues raised during these events into a regularly-issued report to the Deputy Commissioner for Services and Enforcement.
- Develop a process for review of all Most Serious Problems (MSPs) and IRS responses to the MSPs by the designated BOD commissioner or responsible official.

Increasing Transparency

- Ensure that the IRS shares all IRMs, SERP materials, Forms and Publications and other guidance (including materials published on IRS.gov and the IRS intranet) that impact taxpayer rights with TAS for review and comment prior to issuance. Revisions to the Chief Counsel Directives Manual (CCDM), Part 32, *Published Guidance and Other Guidance to Taxpayers*, should be included in this requirement. This will allow TAS to raise concerns about changes that adversely impact taxpayer rights and/or burden, address taxpayer rights training needs, and make recommendations regarding where information about TAS and TAS case referrals should be included.

Exempt Organization Outreach

- After the initial training described in the Commissioner's revised action plan, with implementation planned by June 2014, ensure that TE/GE continues to train its employees, continues to engage with TAS leadership on issues requiring clarification, and reports in its Business Performance Reviews about the training its employees receive regarding TAS and taxpayer rights.

II. INTRODUCTION

On May 14, 2013, the Treasury Inspector General for Tax Administration (TIGTA) issued a report finding that the IRS used inappropriate criteria to identify for review applications submitted by Tea Party and other organizations for tax-exempt status. The inappropriate criteria were based on the applicant organizations' names rather than indications of potential political campaign intervention.¹¹ The Secretary of the Treasury directed the Acting Commissioner to conduct a forward-looking assessment to identify ways to improve IRS operations broadly and to issue a 30-day update on progress.

On June 24, 2013, the Acting Commissioner issued a report titled "Charting a Path Forward at the IRS: Initial Assessment and Plan of Action" (also referred to as the "30 Day Report") that discussed the inappropriate criteria used to screen applications for tax-exempt status and described process improvements to address. In one of six broad findings, the report stated:

The IRS has mechanisms, such as the Taxpayer Advocate Service, to assist taxpayers who are having difficulty in resolving matters with the IRS. However, these mechanisms are not well understood by taxpayers and therefore are not being sufficiently leveraged.¹²

An apparent lack of awareness of TAS and its role, within and outside the IRS, are among the issues cited in the report. In fact, the 30 Day Report noted, "TAS was not involved in virtually any of the cases associated with the inappropriate treatment outlined in the TIGTA report with regard to 501(c)(4) applications." The report pointed out that although the IRS workforce is one of the primary sources of case referrals to TAS, these referrals rarely come from the Exempt Organization (EO) unit.¹³ Along the same lines, the National Taxpayer Advocate reported in her June 30, 2013 Special Report to Congress that TE/GE's failure to refer cases to TAS prevented TAS from learning about the mishandled EO cases, and neither TE/GE nor the public advised TAS of the systemic issues caused by the lack of guidance to EO employees.¹⁴

¹¹ Treasury Inspector General for Tax Administration, *Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review*, Ref. No. 2013-10-053 (May 14, 2013).

¹² Principal Deputy Commissioner, *Charting a Path Forward at the IRS: Initial Assessment and Plan of Action* 6 (June 24, 2013).

¹³ Principal Deputy Commissioner, *Charting a Path Forward at the IRS: Initial Assessment and Plan of Action* 33 (June 24, 2013). See also Treasury Inspector General for Tax Administration (TIGTA), Ref. No. 2013-10-53, *Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review* (May 14, 2013). For an in-depth discussion of TAS's work on behalf of EO taxpayers and the problems associated with that work, and the National Taxpayer Advocate's recommendations and commitments for addressing these concerns, see National Taxpayer Advocate Special Report to Congress: *Political Activity and the Rights of Applicants for Tax-Exempt Status* (June 30, 2013).

¹⁴ National Taxpayer Advocate Special Report to Congress: *Political Activity and the Rights of Applicants for Tax-Exempt Status* (June 30, 2013).

The 30 Day Report concluded:

[W]e need to be sure that all IRS employees are aware of their responsibilities with respect to ensuring taxpayers know their rights, and in particular, how to engage TAS when they feel they are being treated inappropriately or are encountering excessive bureaucratic obstacles.

Accordingly, the report directed the Acting Commissioner of the Tax Exempt/Government Entities Division and the Acting Director of Exempt Organizations to work with the National Taxpayer Advocate to develop training for all EO personnel regarding their responsibility for referring cases to TAS. It directed the Acting Deputy Commissioner for Services and Enforcement to work with the National Taxpayer Advocate to review the training delivered to all IRS employees on taxpayer rights and to revise it as appropriate.¹⁵ In addition, the report requested that the National Taxpayer Advocate provide the Commissioner's office with any additional suggestions for expanding national awareness of the TAS program. The 30 Day Report stated that the IRS officials identified above will deliver an action plan to the Commissioner's Office within 60 days of the date of the 30 Day Report with any recommendations that will help mitigate the IRS's risks. The National Taxpayer Advocate submits this report in connection with that action plan. The action plan items for which the National Taxpayer Advocate is responsible are detailed in Appendix A.

In this report, the National Taxpayer Advocate addresses three items included on the Acting Commissioner's action plan as set forth in Appendix A. Specifically, this report satisfies the following items on the action plan:

- Item 3.2.0: Evaluate TAS-related training currently provided to all IRS personnel;
- Item 3.21: Deliver an action plan to address any needed improvements in TAS-related training currently provided to all IRS personnel; and
- Item 3.31: Provide the Commissioner's office with suggestions to help expand national awareness of TAS.

In addressing these items, this report first describes the mission of the office and the taxpayers who are currently served by TAS, and it identifies the population currently underserved by TAS. Second, the report evaluates internal outreach in the form of training and other forms of outreach to IRS employees to raise internal awareness of TAS. Third, the report evaluates external awareness initiatives designed to reach taxpayers, practitioners, and the media. Fourth, the report provides suggestions to improve accountability and transparency within the IRS. Fifth, the report addresses exempt organization training and outreach. Throughout the report, the National

¹⁵ Principal Deputy Commissioner, *Charting a Path Forward at the IRS: Initial Assessment and Plan of Action* 34 (June 24, 2013).

Taxpayer Advocate lists action items for TAS to carry out, as well as recommendations to the Commissioner. These action items and recommendations can be found in Appendices G and H, respectively. In general, our efforts to raise awareness of TAS are focused on two audiences: taxpayers and their representatives, and the employees and leadership of the IRS.

Our message to individual, business, and exempt organization taxpayers is that we offer an independent helping hand within the IRS, that our services are free, and that they can seek our help when a tax problem is causing financial hardship or when they seem to be falling through the cracks of a confounding bureaucracy.¹⁶ We stress that while dealing with the IRS can be daunting, the worst thing taxpayers can do about their tax problems is to do nothing at all.¹⁷

TAS is aware that with the number of underserved taxpayers estimated to be in the millions, we cannot assist them all, especially during a time of significant budgetary and resource constraints.¹⁸ To provide more general assistance, we are developing a series of self-help videos, which will include downloadable forms and simple guidelines, to enable taxpayers to resolve certain issues themselves, as long as no negative consequences will result from not opening a TAS case.

In our internal outreach, we want IRS employees to understand that they share the responsibility for identifying taxpayers who are facing hardship and might qualify for TAS help, and to do everything they can to resolve these problems themselves. However, if helping a taxpayer is beyond an employee's ability for any reason, our message is that the employee of W&I, SB/SE, Appeals, TE/GE, or any other function should refer that taxpayer to TAS immediately. At the same time, we emphasize that referrals should be appropriate and should follow our case acceptance criteria. Taking this message beyond outreach, we have worked with our IRS colleagues to eliminate inappropriate referrals and do a better job of resolving taxpayers' problems during their first contact with the IRS.

TAS is now testing a "proof of concept" for our toll-free intake line, which although designed to bring taxpayers into TAS, is staffed by Wage and Investment division assistants who screen calls and determine whether the taxpayers meet TAS's criteria for assistance. Under the new initiative, the calls will go directly to TAS Intake Advocates for evaluation. We expect this initiative to provide taxpayers with a faster, more thorough contact with TAS, reduce the need for follow-up contacts, and result in better-

¹⁶ See, e.g., IRS Publication 4825, *Seven Things to Know About the Taxpayer Advocate Service*.

¹⁷ See, e.g., IRS Summertime Tax Tip 2013-13, available at: <http://www.irs.gov/uac/Newsroom/Taxpayer-Advocate-Service-Helping-You-Resolve-Tax-Problems>.

¹⁸ In recent years, TAS has served from 200,000 to 300,000 taxpayers per year.

prepared and documented cases for the Case Advocates who will work to resolve the taxpayers' problems.¹⁹

For most of their lives, Americans will interact more often with the IRS than any other federal agency. Our most important message to all taxpayers is that they have an advocate – an *independent* advocate – who stands ready to help them deal with that agency when they need help and ensure taxpayer rights are protected both in individual cases and systemically.

III. NATIONAL TAXPAYER ADVOCATE'S STATUTORY AUTHORITY TO PROVIDE STRATEGIC ANALYSIS AND RECOMMENDATIONS TO RAISE INTERNAL AND EXTERNAL AWARENESS OF TAS

A. TAS's Statutory Authority to Develop Internal Guidance

Internal Revenue Code (IRC) § 7803(c)(2)(C)(ii) provides that the National Taxpayer Advocate shall “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.” Thus, the law mandates that the National Taxpayer Advocate, rather than the IRS operating divisions, develop guidance for IRS officers and employees about referrals to TAS. This provision came into the Code as part of the IRS Restructuring and Reform Act of 1998 (RRA 98), presumably to help ensure that the National Taxpayer Advocate and the Office of the Taxpayer Advocate would be independent of the IRS, even though TAS was placed within the IRS.²⁰ By requiring the National Taxpayer Advocate to develop case referral guidance, Congress sought to ensure that the appropriate taxpayers would receive assistance from TAS.

B. Statutory Provisions Governing the Taxpayer Population Served by TAS

TAS is an independent organization within the IRS. IRC § 7803(c)(2)(A) provides the function of TAS is to (1) assist taxpayers in resolving problems with the IRS; (2) identify areas in which taxpayers have problems in dealings with the IRS; (3) to the extent possible, propose changes in the administrative practices of the IRS to mitigate the problems; and (4) identify potential legislative changes which may be appropriate to mitigate such problems. One of the tools available to TAS is the authority granted in IRC § 7811 to issue a Taxpayer Assistance Order (TAO) to order the IRS to cease any action, take any action as permitted by law, or refrain from taking any action with respect to a taxpayer who is experiencing a “significant hardship.” Significant hardship is defined by statute to include situations where the taxpayer is experiencing (1) an

¹⁹ See *Memorandum of Understanding Between the National Treasury Employees Union and the Internal Revenue Service Regarding the TAS Toll-Free Intake Line Proof of Concept*, available at: http://tasnew.web.irs.gov/Files/TrainingAndDevelopment/HR-LR/MOU_LOU_NTEUAgreements/20130418_MOU_TollFreeProofofConcept.doc.

²⁰ Pub. L. No. 105-206, § 1102, 112 Stat. 685, 697 (1998).

immediate threat of adverse action; (2) a delay of more than 30 days in resolving taxpayer account problems; (3) the incurring by the taxpayer of significant costs (including fees for professional representation) if relief is not granted; or (4) irreparable injury to, or a long-term adverse impact on, the taxpayer if relief is not granted.²¹ The definition of “significant hardship” is further detailed in regulations to include:

[A] serious privation caused or about to be caused to the taxpayer as the result of the particular manner in which the revenue laws are being administered by the IRS. Significant hardship includes situations in which a system or procedure fails to operate as intended or fails to resolve the taxpayer’s problem or dispute with the IRS.²²

TAS has developed nine case criteria to determine who qualifies for TAS assistance. TAS has divided these criteria into three buckets: economic burden cases (Criteria 1 through 4), systemic burden cases (criteria 5 through 7), and taxpayer rights cases (criteria 8 and 9). The criteria are:

1. The taxpayer is experiencing economic harm or is about to suffer economic harm;
2. The taxpayer is facing an immediate threat of adverse action;
3. The taxpayer will incur significant costs if relief is not granted (including fees for professional representation);
4. The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted;
5. The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem;
6. The taxpayer has not received a response or resolution to the problem or inquiry by the date promised;
7. A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS;
8. The manner in which the tax laws are being administered raises considerations of equity, or have impaired or will impair taxpayers' rights; or

²¹ IRC § 7811(a)(2)(A)-(D).

²² Treas. Reg. § 301.7811-1(a)(4)(ii).

9. The National Taxpayer Advocate determines compelling public policy warrants assistance to an individual or group of taxpayers.²³

As part of her statutory obligation to assist taxpayers having problems with the IRS and to develop guidance for IRS officers and employees to make referrals of those taxpayers, the National Taxpayer Advocate and TAS have conducted significant research and analysis over the years to identify the TAS underserved population.

IV. CURRENT RESEARCH ON TAXPAYER POPULATION ELIGIBLE FOR TAS ASSISTANCE

A. Data on TAS’s Current Case Inventory

To fully understand the taxpayer population eligible for TAS assistance, it is helpful to first examine TAS’s existing case inventory.

In 2012, TAS received 219,666 cases, of which 133,082 (nearly 61 percent) were economic burden cases.²⁴ For fiscal year (FY) 2013, the percentage of economic burden cases has risen to 66 percent of all receipts.²⁵ The breakdown for FY 2012 and FY 2013 (through June 30, 2013) is shown below.

Figure 1, TAS Case Receipts by Criteria, FY 2010-2013

Fiscal Year	Economic Burden Receipts	Systemic Burden Receipts	Equity Rights	Public Policy	All Criteria
FY 2010	119,807	178,784	290	52	298,933
FY 2011	131,482	164,173	216	33	295,904
FY 2012	133,082	85,671	167	746	219,666
FY 2013 thru June 30	123,850	62,938	127	40	186,955

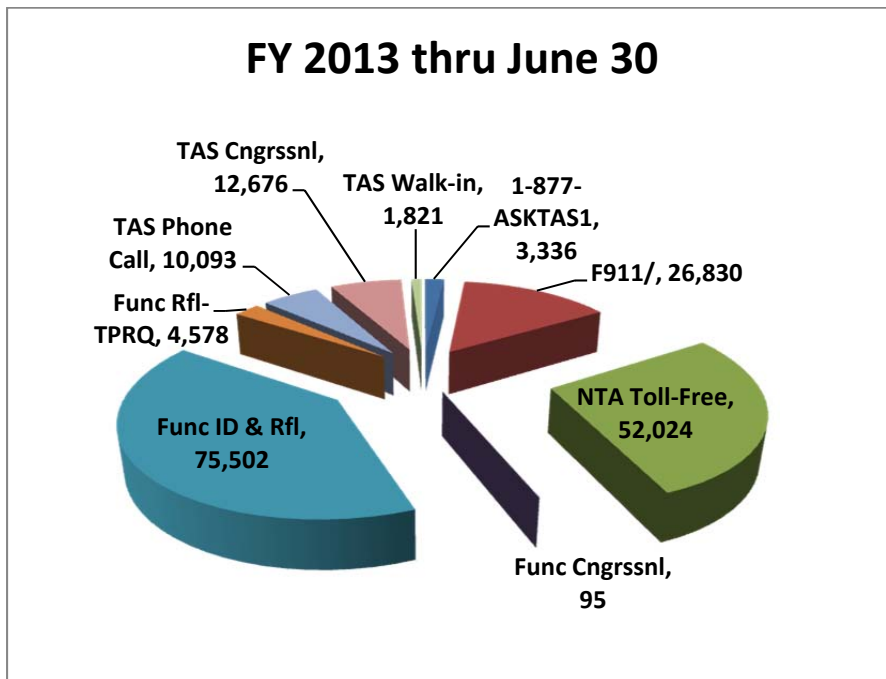
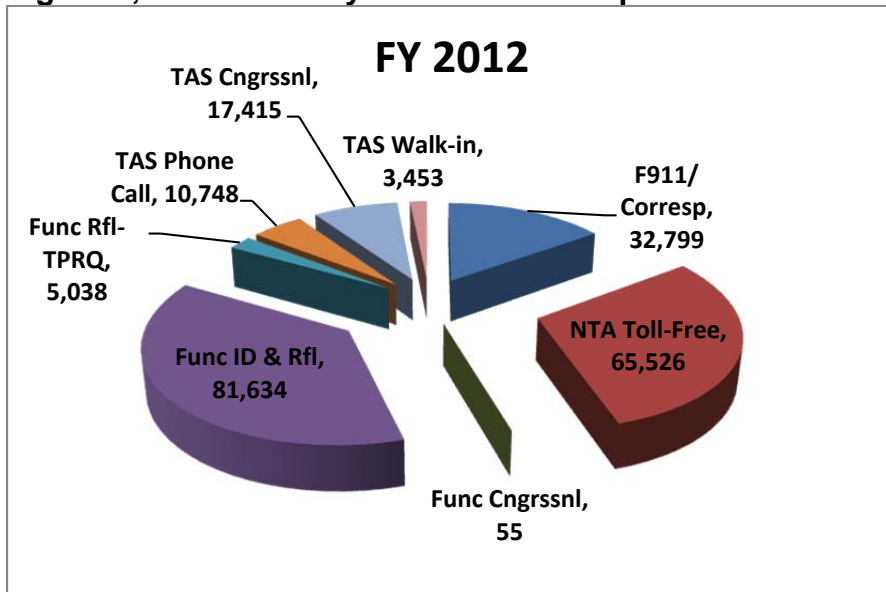
Of the total number of cases TAS has received in FY 2013 through June 30, 2013, 40 percent were referred by other IRS functions. The charts below show how TAS received cases.

²³ IRM 13.1.7 (Apr. 26, 2011).

²⁴ As detailed in the text above, Criteria 1 through 4 cases involve economic burden.

²⁵ TAS, FY 2012 4th Quarter Business Performance Review (BPR). FY 2013 data obtained through the Business Objects BPMS “Receipts – BOD & Criteria” report.

Figure 2, TAS Cases by Method of Receipt²⁶



²⁶ 1-877-ASKTAS1 – TP/Rep call to ASKTAS1
 F911/Corr – TP/Rep files F911 or other correspondence to TAS
 NTA Toll-Free – TP/Rep call to NTA Toll Free
 Func Cngrssnl – Congressional to function and no request for TAS assistance
 Func ID & Rfl - Function IDs as met TAS criteria – refers to TAS
 Func Rfl-TPRQ – Function refers to TAS at request of TP/Rep
 TAS Phone Call – TP/Rep calls TAS
 TAS Cngrssnl – Congressional to TAS or request for TAS assistance
 TAS Walk-in – TP/Rep visits TAS walk-in area

The following table shows the breakdown of case receipts according to the function that is responsible for the taxpayer type or subject matter involved in the case.

Figure 3, TAS Cases by Operating Division

Receipts by BOD	LB&I	SB/SE	TEGE	W&I	All TAS
FY 2012	1,047	83,380	3,161	132,078	219,666
FY 2013 thru June 30	688	66,218	2,570	117,479	186,955

B. Characterizing the TAS Underserved Population Through the Findings of Research Studies Commissioned by TAS

1. Overview of the Research Studies

The TAS underserved population consists of taxpayers who qualify for but do not seek TAS assistance with their tax problems. Between 2001 and 2012, TAS commissioned three different studies to identify and describe the underserved population.²⁷ TAS uses these studies' findings to design its outreach and education campaigns.

²⁷ The reports for these studies follow (the findings for the study Russell conducted in 2001-2002 are covered in three separate reports):

Russell Marketing Research, *Task 149 – Phase II Findings from the TAS Benchmark Awareness & Usage Study* (February 2002), at:

http://tasnew.web.irs.gov/files/ResearchStudies/Communications/TAS_Benchmark_and_Awareness_Study.ppt;

Russell Marketing Research, *Findings from Task 149 – The Taxpayer Advocate Service Research Program: With a Focus on the Detailed Study of the Underserved Segment – Phase II, Study #3*, (July 2002), at:

<http://tasnew.web.irs.gov/Files/ResearchStudies/InternalOperations/InitialTASUnderservedRussellMktJuly2002.PPT>;

Russell Marketing Research, *Findings From Task 149 -- The Taxpayer Advocate Service Research Program with a Focus on Phase II, Study #3 of the Program -- The Detailed Study of the Underserved Segments* (Sept. 2002), at

http://tasnew.web.irs.gov/files/ResearchStudies/Communications/Detailed_Study_of_TAS_Underserved_Segments.ppt

Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service* (September 2007), at:

<http://tasnew.web.irs.gov/Files/ResearchStudies/InternalOperations/TASUnderservedRussellMktSept2007.ppt>

Forrester Research Inc., *The Taxpayer Advocate Service: Omnibus Analysis, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012* (Sept. 2012), at:

In 2001, Russell Research began a two-year study with the principal objectives of determining the size of the underserved population and identifying its key characteristics. Russell conducted the first phase of this study by a random telephone sampling of 2,000 taxpayers from December 3, 2001 through January 10, 2002.²⁸ The study objective was to quantify the TAS underserved population.

The second study phase examined the characteristics of the underserved. Russell began this phase with a literature review, followed by a series of eight focus groups that represented the underserved segments identified in the first phase of the study. Their purpose was to explore why these taxpayers were not using TAS services and what TAS could do to reach them.²⁹ Drawing on the findings of this preliminary research, Russell then conducted a quantitative study. This quantitative study was also conducted by telephone among 1,400 taxpayers who had experienced a problem that qualified them for TAS assistance within the past two years. Russell conducted this study from May 28 to July 14, 2002.³⁰

In 2007, Russell conducted two new studies to update the previous findings. The objective of the first study was to determine the composition of the 2007 TAS underserved population and compare it with its 2002 composition. Russell conducted this study through a random telephone sampling of 1,004 respondents from the TAS underserved population.³¹

The objective of the second study was to develop a new estimate of the size of the TAS underserved population. Russell conducted this study through a random telephone sampling of 1,007 respondents from the population of all U.S. taxpayers.³²

In 2012, TAS commissioned Forrester Research to update the findings from the Russell studies. TAS included proprietary questions related to tax filing, preparation, awareness of and experiences with TAS and the IRS, and knowledge of taxpayer rights in the second-quarter 2012 Forrester Mail Omnibus, which is appended to the North American Technographics® Benchmark Mail Survey dataset. The Mail Omnibus surveyed approximately 11,000 U.S. consumers representative of the total (online and offline)

http://tasnew.web.irs.gov/files/ResearchStudies/Communications/North_American_Technographics_Omnibus_Mail_Survey.ppt.

²⁸ Russell Marketing Research, *Task 149 – Phase II Findings from the TAS Benchmark Awareness & Usage Study* 10 (Feb. 2002).

²⁹ Russell Marketing Research, *Findings from Task 149 – The Taxpayer Advocate Service Research Program: With a Focus on the Detailed Study of the Underserved Segment – Phase II, Study #34* (July 2002).

³⁰ *Id.* at 12.

³¹ Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service* 5 (Sept.2007).

³² *Id.*

population age 18 and older.³³

2. Sizing the TAS Underserved Population

In the 2002 Russell study, four percent of all taxpayers indicated they were currently experiencing a TAS-qualifying problem and were not receiving TAS assistance. Allowing for statistical error, the range around the four percent estimate of the currently underserved was three to five percent (rounded). Applying this range to the 131 million individual returns filed in 2001 yielded an estimate of 3.9 million to 6.6 million currently underserved taxpayers.³⁴

After hearing a description of TAS, 62 percent of the underserved said they were likely to use TAS (30 percent “very likely” and 32 percent “somewhat likely”). Given the 3.9 million - 6.6 million estimate of the size of the underserved population:

- Applying the 62 percent interest level to that range yields 2.5 million - 4.1 million underserved taxpayers potentially interested in using TAS.
- Using the more conservative 30 percent “very likely” figure and applying it to the same 3.9 million - 6.6 million range still yields 1.2 million - 2.0 million underserved potentially “very likely” to use TAS.³⁵

By 2007, TAS added two additional eligibility criteria to the seven criteria in place when Russell conducted its study in 2002. Russell found that whether it measured the size of the TAS underserved based on the same criteria used in 2002 or on the expanded set of nine criteria used in 2007, the total underserved population was significantly larger in 2007.³⁶

With the same seven criteria used in 2002, Russell estimated that six percent of U.S. taxpayers were TAS-underserved. Allowing for potential sampling error, the confidence interval around the six percent estimate was 4.5 to 7.5 percent. Applying that to the 130

³³ Forrester Research Inc., *The Taxpayer Advocate Service: Omnibus Analysis, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012* 4 (Sept. 2012). TAS has also contracted with Forrester Research to administer a similar survey to Spanish-speaking taxpayers to capture the needs of this underserved population. In addition, Russell Research is doing a statistically representative survey of the Low Income Taxpayer Clinic population of eligible taxpayers to study their service needs. Both surveys are scheduled for completion by the end of January 2014.

³⁴ Russell Marketing Research, *Findings from Task 149 – The Taxpayer Advocate Service Research Program: With a Focus on the Detailed Study of the Underserved Segment – Phase II, Study #346* (July 2002).

³⁵ *Id.*

³⁶ Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service* 8 (September 2007).

million total individual tax returns for FY 2006 yielded an estimate of between 5.9 and 9.8 million underserved taxpayers.³⁷

Using the same seven criteria used in 2002 plus the two new ones, Russell estimated that eight percent of U.S. taxpayers were TAS underserved. Allowing for potential sampling error, the confidence interval around the eight percent estimate was 6.3 to 9.7 percent. Applying that to the 130 million total individual returns for fiscal year 2006 produced an estimate of 8.2 to 12.6 million underserved taxpayers.³⁸

In 2007, 30 percent of the underserved respondents stated they were very likely to use TAS, and another 32 percent stated they were somewhat likely to do so, based on the TAS description.³⁹ Although Russell did not apply these percentages to estimate likely TAS users, a straightforward computation generates an estimate of between 2.46 and 3.78 million potential TAS users when applying the conservative “very likely” percentage to the estimate based on all nine TAS criteria.⁴⁰

In 2012, Forrester estimated that about six percent of the population of U.S. taxpayers qualified as TAS underserved, which is roughly consistent with the prior Russell estimates.⁴¹ Applying this percentage to the 145.3 million individual returns filed in 2011⁴² yields an estimate of about 8.7 million TAS underserved.⁴³

Eight percent of the TAS underserved said they were “very likely” to use TAS based on the TAS description and another 18 percent said they were “somewhat likely” to do so.⁴⁴ This estimate of likely TAS users is significantly lower than the Russell estimates, probably due to the shorter written description included in the Forrester survey. The Russell description was more complete and was delivered verbally (*i.e.*, via telephone). The Russell estimate may therefore be more reliable. Figure 4 below summarizes the findings of the three studies.

³⁷ Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service 8* (Sept. 2007).

³⁸ *Id.*

³⁹ *Id.* at 36.

⁴⁰ Calculation by TAS Research based on data from Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service 36* (Sept. 2007).

⁴¹ Forrester Research Inc., *The Taxpayer Advocate Service: Omnibus Analysis, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012 11* (Sept. 2012). Forrester did not develop a confidence interval for this estimate.

⁴² IRS, 2011 Filing Season Statistics, cumulative through weeks ending 12/31/10 and 12/31/11, at:

<http://www.irs.gov/uac/Filing-Season-Statistics---Dec.-31,-2011>.

⁴³ Calculation by TAS Research based on data from Forrester Research Inc., *The Taxpayer Advocate Service: Omnibus Analysis, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012 11* (Sept. 2012).

⁴⁴ Forrester Research Inc., *The Taxpayer Advocate Service: Omnibus Analysis, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012 23* (Sept. 2012).

Figure 4, Estimates of the Size of the TAS Underserved Population

	Estimate	Confidence Interval	Likely or Very Likely to Use TAS	Confidence Interval
Russell Study in 2002	5.25M	3.9M - 6.6M	62%	2.5M - 4.1M
Russell Study in 2007*	10.4M	8.2M - 12.6M	62%	2.46M - 3.78M
Forrester Study in 2012**	8.7M	N/A	26%	N/A

*Estimates are based on nine TAS criteria, including two new criteria added in 2007.

** Forrester did not compute confidence intervals for its projection.

3. Research to Estimate Taxpayer Awareness of TAS

One important way TAS can reduce the underserved population is by increasing taxpayer awareness of TAS services. Therefore, TAS had both Russell and Forrester develop estimates of taxpayer awareness of TAS.

In the 2002 Russell study, 32 percent of all surveyed taxpayers said they knew there was a specific IRS department handling taxpayer problems, but only two percent could name TAS unaided.⁴⁵ After Russell described TAS, 13 percent said they had heard of it before the interview.⁴⁶ Russell found the unaided awareness of TAS was also two percent among the underserved, but was slightly higher, 15 percent, after prompting.⁴⁷ In 2007, Russell found surveyed taxpayers were significantly more aware of an IRS department that handles taxpayer problems, slightly more aware of the TAS name, and significantly more aware of TAS after the series of prompts on awareness built into the research. In addition, 72 percent of those aware of TAS attributed their awareness to advertising and communications (which the 2002 study did not measure).⁴⁸

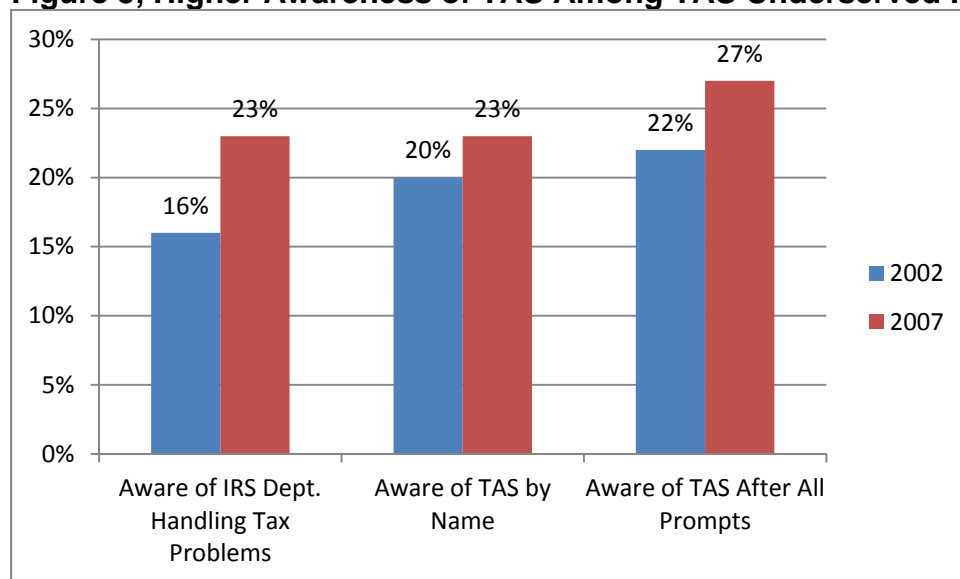
⁴⁵ Russell Marketing Research, *Task 149 – Phase II Findings from the TAS Benchmark Awareness & Usage Study 14-15* (February 2002).

⁴⁶ *Id.* at 14.

⁴⁷ *Id.* at 26.

⁴⁸ Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service 10* (Sept. 2007).

Figure 5, Higher Awareness of TAS Among TAS Underserved Found in 2007⁴⁹



TAS commissioned the Russell Research and Forrester research studies for use in developing outreach campaigns targeted toward categories of taxpayers who would most benefit from TAS's services. In the following section of this report, we discuss the outreach campaigns we have conducted.

Because Forrester conducted its 2012 survey by mail, it could not test for unaided awareness of the TAS name. Instead, Forrester had respondents choose the name from a list of alternatives. Forrester found seven percent of the TAS underserved and six percent of all U.S. taxpayers could properly identify TAS by name.⁵⁰ Thirty-two percent of the underserved and 34 percent of all U.S. taxpayers indicated they were aware that there is a specific IRS department that handles taxpayer problems.⁵¹

4. Demographics of the TAS Underserved Population

When Russell profiled the TAS underserved demographically in 2002, it determined that, when compared to U.S. taxpayers overall, the underserved included more males and more business owners, but did not differ from other taxpayers with respect to marital status, household size, education, or employment status.⁵² In 2007, Russell found the composition of the TAS underserved had changed since 2002. By 2007, the

⁴⁹ Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service* 10 (Sept. 2007).

⁵⁰ Forrester Research Inc., *Analysis of the TAS Underserved, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012* question 88 (Sept. 11, 2012).

⁵¹ *Id.* at question 87.

⁵² Russell Marketing Research, *Task 149 – Phase II Findings from the TAS Benchmark Awareness & Usage Study 22-23* (Feb. 2002).

underserved were older, were better educated, had higher incomes, and included more non-English language taxpayers (mainly Spanish speakers).⁵³ In 2012, Forrester captured similar demographic information.

Figure 6 below summarizes the findings for all three surveys. The first two columns (*i.e.*, 2012) are from the Forrester survey and the remaining columns are from the two Russell surveys.

Figure 6, TAS Underserved Demographics⁵⁴

	U.S. Taxpayers 2012	TAS Underserved 2012	TAS Underserved 2007	TAS Underserved 2002
% Female	51%	48%	55%	53%
% Male	49%	52%	45%	47%
Mean age	46.6	43.3	49	46
Median annual household income	\$62.5K	\$42.5K	\$47K	\$41K
Mean household size	2.7	2.9	2.9	2.9
% Married	55%	46%	62%	60%
% With no college education	37%	42%	34%	39%
% Employed (full or part-time)	65%	57%	65%	68%
Own/operate own business	10%	15%	17%	16%
% With No Health Insurance	13%	23%	20%	17%

Importantly, the increase in incomes of the TAS underserved in 2007 suggested that middle class taxpayers were increasingly experiencing tax problems. This result was further supported by the finding that underserved taxpayers were significantly more likely to have experienced a recent financial loss or illness that affected their ability to buy necessities and pay their taxes:

- Forty-six percent of the underserved said they had experienced a recent financial loss or illness compared to 39 percent of all other U.S. taxpayers;
- Thirty-five percent of the underserved said this hardship had left them unable to buy necessities compared to 16 percent of all other U.S. taxpayers; and

⁵³ Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service 9* (Sept. 2007).

⁵⁴ TAS Research, from Forrester Research Inc., *The Taxpayer Advocate Service: Omnibus Analysis, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012* 12 (Sept. 2012); Forrester Research Inc., *Analysis of the TAS Underserved, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012*, question 120 (Sept. 11, 2012); Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service 9* (Sept. 2007); Russell Marketing Research, *Task 149 – Phase II Findings from the TAS Benchmark Awareness & Usage Study 22-23* (February 2002).

- Eighteen percent of the underserved said their recent hardship had left them unable to pay taxes compared to four percent of all other U.S. taxpayers.⁵⁵

As discussed in the next section on TAS initiatives to increase employee and taxpayer awareness, these findings, in combination with an economic environment that was increasingly placing severe financial stress on many taxpayers,⁵⁶ led TAS to focus its outreach efforts on the middle class in addition to the more traditional economic segments affected by adverse economic events.

5. *Research Findings on Taxpayer Attitudes about the Filing and Payment of Taxes*

In 2002, Russell analyzed taxpayer attitudes about the filing and payment of taxes, using respondents' ratings of a series of statements about the IRS and its problem resolution processes. The study found three segments of shared attitudes, summarized below.⁵⁷

1. Taxpayers who Generally Accept the IRS and its Problem Resolution Processes ("The Acceptors", 30 percent of all taxpayers): These taxpayers are low in general distrust of the IRS and high in rating of the IRS's handling of tax problems as "fair," "helpful," "will assign a representative to my case," "will correct its own errors," "will explain the problem," and "will handle my problem promptly." They are also the group most likely to say the "IRS does everything it can to help taxpayers."
2. Taxpayers Intimidated by the IRS and its Problem Resolution Processes ("The Intimidated", 26 percent): While this group has low overall distrust of the IRS and thinks the IRS "would be fair" and "helpful" in handling a problem, they score highest in mentions of "IRS looks out for the Government's interest before mine," "would only call IRS as a last resort," and "find IRS and taxes confusing." They also show the highest levels of worry about "having to call lots of IRS departments to get to the right person" and "when I call the IRS, I will not get to talk to anyone."
3. Taxpayers with High Distrust of the IRS and its Problem Resolution Processes ("The Distrustful", 44 percent): This group is by far the most likely to say they "don't trust the IRS," "think the IRS is the cause of many tax problems," and

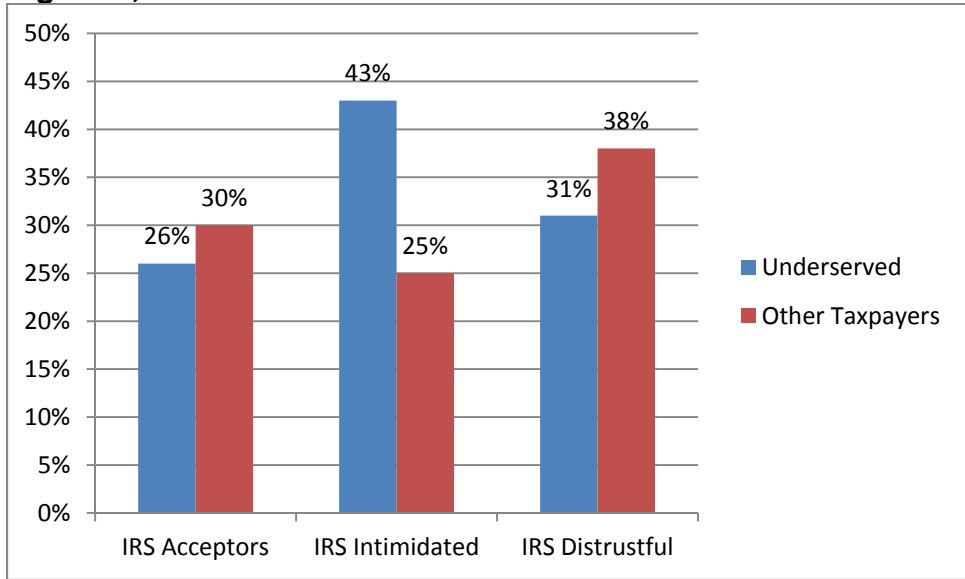
⁵⁵ Russell Research, *Report of Findings from 2007 Market Research for the Taxpayer Advocate Service* 43 (Sept. 2007).

⁵⁶ The National Bureau of Economic Research determined that the U.S. economy entered recession in December 2007. National Bureau of Economic Research, *Determination of the December 2007 Peak in Economic Activity*, at: <http://nber.org/cycles/dec2008.html>.

⁵⁷ Russell Marketing Research, *Task 149 – Phase II Findings from the TAS Benchmark Awareness & Usage Study* 30 (Feb. 2002). Russell did not conduct a similar analysis of the underserved in 2007.

“don’t want anything to do with the IRS.” They also have lower faith in the IRS’s problem resolution processes, especially the “fairness” and “helpfulness” of that process.

Figure 7, TAS Underserved Attitudes About the IRS⁵⁸

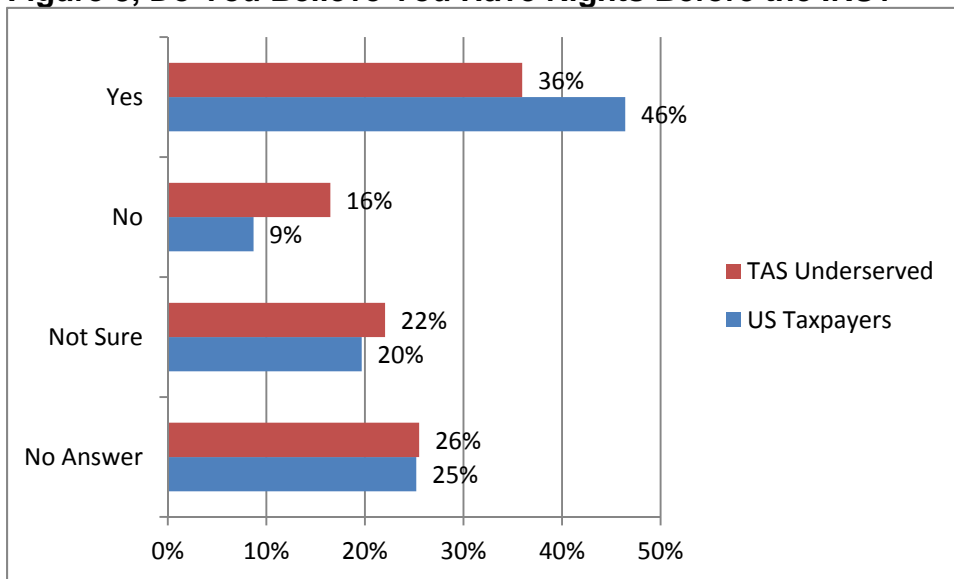


While Forrester did not conduct a similar analysis of the TAS underserved in 2012, its survey did contain other questions pertaining to taxpayers’ attitudes about the IRS, which also showed the underserved hold more negative attitudes toward the IRS than taxpayers in general. In response to a question concerning whether taxpayers have rights before the IRS, only 36 percent of the underserved believed they had rights, compared to 46 percent of all U.S. taxpayers.⁵⁹

⁵⁸ Russell Marketing Research, *Findings From Task 149 -- The Taxpayer Advocate Service Research Program with a Focus on Phase II, Study #3 of the Program -- The Detailed Study of the Underserved Segments 22* (Sept. 2002).

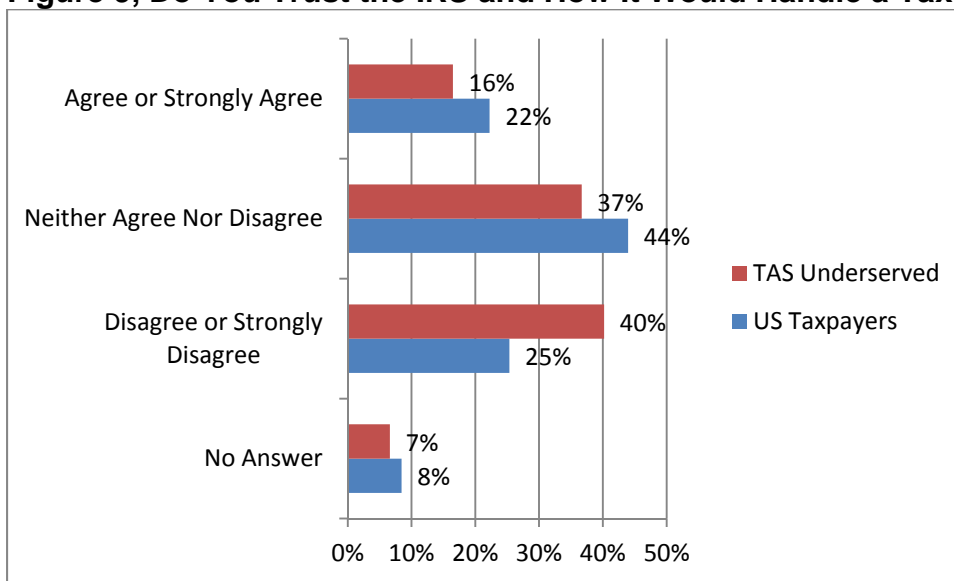
⁵⁹ Forrester Research Inc., *The Taxpayer Advocate Service: Omnibus Analysis, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012 20* (Sept. 2012).

Figure 8, Do You Believe You Have Rights Before the IRS?



Similarly, in response to a question regarding whether they trusted the IRS and how it would handle a tax problem, only 16 percent of the underserved agreed, compared to 22 percent of all U.S. taxpayers.⁶⁰

Figure 9, Do You Trust the IRS and How It Would Handle a Tax Problem?



These data confirmed the National Taxpayer Advocate's belief that in order for the IRS to gain and maintain the trust of the U.S. taxpayer population, including the TAS Underserved, and thus achieve effective problem resolution, Congress should enact,

⁶⁰ Forrester Research Inc., *Analysis of the TAS Underserved, from North American Technographics Omnibus Mail Survey, Q2/Q3 2012, question 100* (Sept. 11, 2012).

and the IRS adopt and embrace, a Taxpayer Bill of Rights.⁶¹ Thus, in addition to making several legislative recommendations to Congress in this regard, TAS incorporated taxpayer rights education into its outreach materials and its case quality standards.⁶²

V. TAXPAYER ADVOCATE SERVICE INITIATIVES TO INCREASE EMPLOYEE AND TAXPAYER AWARENESS

A. Introduction to Outreach in General

TAS is fully committed to outreach and education to audiences inside and outside the IRS. A well-conceived outreach and education program, guided by current research and supported by all offices, has been and continues to be crucial for TAS to achieve its goal of being a known advocacy organization.

TAS directs this effort through a detailed series of action items and guidelines, which are an integral part of the Program Letter issued by the National Taxpayer Advocate at the beginning of each fiscal year. Each local office is expected to develop an outreach plan, based on these guidelines and priorities, with attention to areas of focus identified by the National Taxpayer Advocate in her reports to Congress. Our research enables us to identify the taxpayers who could benefit most from TAS assistance and direct our efforts to those groups. Local Taxpayer Advocates (LTAs) use their expertise with various issues and knowledge of their communities to focus outreach and education further. The headquarters Communications and Liaison (C&L) office develops the guidelines and is responsible for special outreach programs, such as the Congressional Affairs Program (CAP).

TAS not only creates outreach plans but tracks the results on a customized Microsoft SharePoint database, which enables us to record and analyze thousands of outreach activities each year. TAS maintains an electronic resource center containing outreach tools such as PowerPoint slides, customizable letters and articles, training materials for new IRS employees, and grassroots outreach ideas. The Advocate Toolkit is password-protected since it is maintained by an outside vendor. All of these actions are

⁶¹ For a detailed discussion of the National Taxpayer Advocate's recommendation for a taxpayer bill of rights, see National Taxpayer Advocate 2011 Annual Report to Congress 493-518 (Legislative Recommendation: *Enact the Recommendations of the National Taxpayer Advocate to Protect Taxpayer Rights*); and National Taxpayer Advocate 2007 Annual Report to Congress 478-489 (*Legislative Recommendation: Taxpayer Bill of Rights and De Minimis "Apology" Payments*). See also National Taxpayer Advocate Blog, *Why We Need a Taxpayer Bill of Rights* (Feb. 15, 2012), at <http://www.taxpayeradvocate.irs.gov/Blog/why-we-need-a-taxpayer-bill-of-rights>.

⁶² With the addition of a case quality attribute (Te9-Recourse and/or applicable appeal rights explained if requested relief not received), TAS can measure the effectiveness of case advocates' efforts to educate taxpayers about their appeal rights. Current results indicate taxpayers are appropriately apprised in over 97 percent of closed cases. TAS Business Performance Review, 3rd Quarter FY 2013.

designed to allow TAS to reach the widest possible audiences with the most effective messages, and in the most cost-effective manner.

B. Internal Outreach and Training: Initiatives to Increase IRS Officers' and Employees Awareness of TAS

1. The Statutorily Required Geographic Distribution of Local Taxpayer Advocates is Key to Internal Outreach

TAS's statutory requirement to have Local Taxpayer Advocates available for all states enables LTAs to understand the economic, geographic, and demographic characteristics of the taxpayers in their communities. This arrangement also enables TAS to reach out to local IRS employees as well as taxpayers. In addition to 64 field LTAs, TAS has ten campus LTA offices that align with the ten IRS campuses and conduct outreach to the various campus functions.

Since the organization began its work in 2000, TAS has educated IRS employees about its mission and role in advocating for taxpayers through internal outreach activities with local IRS functions. TAS continues this type of outreach today, from presentations on issues and procedures to existing IRS or TAS training for new IRS employees. Currently, TAS accomplishes this through an ad hoc approach, relying on relationships between LTAs and local IRS leadership, rather than through a more formal servicewide training and education relationship, which the National Taxpayer Advocate has proposed over the years but the IRS has yet to accommodate.

In July 2013, TAS C&L conducted focus groups with Local Taxpayer Advocates to solicit information about their experiences with internal outreach efforts within their local areas. The majority of LTAs found IRS functions responsive to requests to present TAS information during meetings or training sessions. However, a few LTAs reported some IRS employees in field functions such as SB/SE Collection or Examination were resistant to requests to deliver presentations. Several LTAs shared experiences about successful interactions with IRS employees. Examples include:

- *Field Collection Case Resolution Day:* The Brooklyn LTA spoke to nearly 100 Revenue Officers (ROs) and Collection management personnel about working with TAS, taxpayer rights, identity theft, and preparer fraud during a multifunctional meeting. The presentation led to additional opportunities to present to Advisory and Exam groups in the area.
- *Geographical Leadership Council:* The Ft. Lauderdale LTA presented information about TAS and identity theft to mid- and senior-level managers and executives from several local offices.
- *New Hire Revenue Officer Training:* Using existing outreach materials, the Ft. Lauderdale LTA asked volunteers from the audience to participate in role-plays to reinforce the information presented based on the revenue officer's involvement

with TAS. The event received excellent reviews indicating the role plays helped facilitate the ROs' understanding of TAS.

- *Exam Service Level Agreement (SLA) Meeting:* The Memphis LTA used an SLA meeting to discuss Taxpayer Assistance Orders issued for preparer fraud problems, resulting in greater understanding by campus employees.
- *Collection Advisory Unit presentation:* The Milwaukee LTA discussed Service Level Agreements and the TAS Operations Assistance Request (OAR) process to educate Collection employees about lien issues and the tools they can use to resolve taxpayer hardships.⁶³

TAS Action Items:

- Action Item 1.1. Determine the IRS functions with public contact employees that warrant meetings between IRS group managers and local TAS employees to discuss issues leading to case referrals to TAS.
- Action Item 1.2. Incorporate role-plays into ongoing training materials for appropriate employees.
- Action Item 1.3. Develop presentations on specific topics each year, including key issues from the Annual Report to Congress, to help employees understand TAS's role, and to show that referring a case to TAS can help identify systemic problems, which could lead to a systemic solution that benefits many taxpayers.
- Action Item 1.4. Update and enhance internal outreach materials to make all electronic and print materials current and distribute them widely among IRS functions.
- Action Item 1.5. Update Publication 4571, *Taxpayer Advocate Service (TAS) and Taxpayer Rights*, for IRS employees to reflect current TAS criteria, case examples, and the National Taxpayer Advocate's Taxpayer Bill of Rights and Responsibilities.

Recommendation to Commissioner: Require IRS public contact employees to meet with local TAS employees annually, or more frequently if TAS believes it is necessary, to discuss current issues that could develop into TAS case referrals. Meetings should be held in person to the extent possible and virtually to the extent necessary.

⁶³ A service level agreement (SLA) outlines the procedures and responsibilities for the processing of casework when the authority to complete certain case actions rests outside of one organization, operating division, or function. The SLA defines roles and responsibilities, and includes procedures for elevating disagreements. TAS established SLAs with each OD/function for the processing of TAS Operations Assistance Requests (OARs). The SLAs identify timeframes for acknowledging and assigning OARs, procedures for handling disagreements over actions requested or timeframes for completing actions.

2. *The Development of Training for IRS Employees*

As discussed in the introduction, the National Taxpayer Advocate is statutorily required to develop guidance for distribution to all IRS officers and employees, outlining the criteria for referral of taxpayer inquiries to local Taxpayer Advocate Service offices. TAS has carried out this responsibility since its “standup” in 2000.

In 2001, however, when the Treasury Inspector General for Tax Administration conducted its first reviews of the new operation, it found that TAS needed to do better at educating all IRS employees about taxpayers’ eligibility for TAS assistance, and at tracking who received this training.⁶⁴ In response to the audit, TAS developed its *TAS Training Guide for Servicewide Employees* (no longer in use). Initially, in an effort to correct the deficiencies TIGTA identified, LTAs and other TAS employees would attend IRS continuing professional education (CPE) programs, provide specific training on TAS eligibility criteria, and manually record who attended these CPEs. In FY 2004, TAS employees conducted 945 such briefings.⁶⁵ At that time, TAS converted the training into an electronic format, similar to that of other IRS mandatory briefings, for future use.

In FY 2005, TAS converted its training materials to a web-based (IRS intranet) briefing that taught employees about TAS criteria and how to properly refer qualifying cases, while also identifying TAS’s mission, roles, structure, and responsibilities. The National Taxpayer Advocate requested the IRS to include the TAS web-based training as one of the IRS mandatory employee briefings. This request was an effort to meet the statutory requirement to deliver guidance to all IRS employees – and a recognition that taxpayers are best served by IRS employees who are mindful of taxpayer rights.⁶⁶ The IRS rejected this request.

The IRS did agree to deliver the TAS training to Wage & Investment (W&I) and Small Business/Self-Employed (SB/SE) division contact employees and managers (excluding Accounts Management employees) in FY 2005. The IRS also suggested that TAS send an email or a memorandum to the remainder of the workforce to provide guidance or instructions on where to find the TAS training.⁶⁷

To reach the applicable “contact” employees, the TAS Learning and Education staff worked with representatives from the operating divisions to ensure the successful coordination and delivery of TAS training. During FY 2005, over 27,000 IRS employees

⁶⁴ TIGTA, Ref. No. 2001-100230, *The National Taxpayer Advocate Needs to Ensure Operations Employees Receive Training to Identify Cases* (Oct. 17, 2001).

⁶⁵ National Taxpayer Advocate 2004 Annual Report to Congress 370 (Most Serious Problem: *Access to the Taxpayer Advocate Service*).

⁶⁶ *Id.* at 373-74.

⁶⁷ IRS Human Capital Office response to TAS information request (Oct. 14, 2005); Office of the Commissioner response to TAS information request (April 11, 2005).

completed the TAS training.⁶⁸ However, despite the usefulness and economy of the mandatory training approach, and over the objections of the National Taxpayer Advocate, the IRS declined to include TAS training as a mandatory briefing for FY 2006. The online version for public contact [managers](#) and public contact [employees](#) is no longer active in the IRS's Enterprise Learning Management System or ELMS.⁶⁹

The IRS recommended that TAS arrange with the operating divisions to include TAS training in their continuing professional education (CPE) programs as an alternative to the IRS mandatory briefing,⁷⁰ and provide employees with an email or memo instructing them where to find the guidance. This approach would have required TAS to conduct a series of servicewide face-to-face presentations, which are very labor-intensive. Moreover, the IRS has reduced its funding of training and training-related travel in recent years, limiting TAS's opportunities to participate in employee CPEs.⁷¹ Further, it could not have guaranteed that a significant percentage of employees would actually take the training. Because the IRS did not agree to include it in subsequent mandatory briefings, TAS turned its focus back to local opportunities.

Including the training as part of the web-based IRS mandatory briefing is an efficient mode of delivery to all IRS managers and employees and provides a method of tracking participation. Mandatory web-based training also provides a more indirect benefit: if IRS employees are adequately informed about TAS criteria, they will refer cases that require a systemic solution to TAS so that all taxpayers can benefit.

TAS Action Items:

- Action Item 2.1. Initiate a comprehensive review of all previous TAS-related training to assess the applicability of available material and identify additional material needed to address current IRS training needs.
- Action Item 2.2. Update the training for IRS employees that TAS previously delivered through mandatory briefings in ELMS.
- Action Item 2.3. Analyze the training needs of all IRS employees and determine the appropriate method of delivery (*i.e.*, online or face-to-face).

⁶⁸ In FY 2005, 11,178 W&I and 15,828 SB/SE managers and employees completed the briefings. W&I response to TAS information request (Oct. 6, 2005); SB/SE response to TAS information request (Oct. 13, 2005).

⁶⁹ ELMS Briefing #16418, *Annual TAS Guidance for IRS Public Contact Employees*, ELMS Briefing #16497, *Annual TAS Guidance for IRS Public Contact Managers*.

⁷⁰ Office of the Commissioner response to TAS information request (April 11, 2005); National Taxpayer Advocate 2004 Annual Report to Congress 372 (Most Serious Problem: *Access to the Taxpayer Advocate Service*).

⁷¹ The IRS training budget has decreased by 83 percent over the last three fiscal years. National Taxpayer Advocate Fiscal Year 2014 Objectives Report to Congress xii.

- Action Item 2.4. Review scheduled filing season and other recurring IRS training for all operating divisions (BODs) and the Office of Appeals, determine the appropriate venues in which to include TAS-related education and awareness, and develop a schedule for delivery.
- Action Item 2.5. Customize TAS training material for BODs based on function, position (including leadership), roles, etc., as appropriate. Topics will include TAS’s mission and purpose, the case referral process, issues appropriate for TAS, Operations Assistance Requests, Taxpayer Assistance Orders, identifying and elevating systemic issues, and case studies specific to the function.
- Action Item 2.6. Review and renegotiate existing Service Level Agreements with BODs and functions to include additional focus on training about TAS, including case referrals and the role of the Taxpayer Assistance Order.

Recommendation to Commissioner: Require all employees to take annual National Taxpayer Advocate-developed training about the Taxpayer Advocate Service and taxpayer rights.⁷²

3. *Additional TAS Internal Training Initiatives*

(a) TAS Training for New IRS Employees

Historically, internal outreach has included presentations by TAS employees to new hires. This first interaction with employees serves as an overview of TAS – who we are, what we do, and how we work with other IRS business units. Whether TAS was given the opportunity to present this overview to new employees relied heavily on local training arrangements and whether the training contacts asked the local TAS offices to provide speakers.

In 2009, when a compliance initiative led to the hiring of many new revenue agents (RAs) and revenue officers (ROs), the IRS created a “corporate” approach in which the new employees attended an Administrative Orientation session lasting a few days. TAS was one of several functions that spoke to the employees during this time, presenting an overview that included a recorded introduction by the National Taxpayer Advocate and [Document 12525](#), *Working with TAS* video.

LTAs facilitated the training and incorporated a Question and Answer (Q&A) session to make it more interactive. TAS also developed a subsequent, more detailed session that included RA and RO case studies to give new employees an idea of when and how they

⁷² The National Taxpayer Advocate also recommends that all IRS employees receive an annual refresher training on taxpayer rights; however, this recommendation is the subject of a second report by the National Taxpayer Advocate, due to the Principal Deputy Commissioner on September 30, 2013.

would refer taxpayers to TAS, how they work with TAS through [Service Level Agreements](#), and the Taxpayer Assistance Order process.⁷³ The original RA case studies were created in a generic manner, covering three different types of situations with the intention that SBSE agents would be the primary focus. However, SB/SE Examination resisted and did not approve the case studies for the agents' use. Even though the case studies were not presented during Phase II RA training, TAS presented basic TAS Overview training during their Phase I Orientation. By contrast, after securing agreement from the SB/SE Collection function, TAS presented the RO Case Studies during the compliance hiring initiative.

In June 2010, the National Taxpayer Advocate delivered a presentation to field Appeals Settlement Officers that covered issues such as the SLA between TAS and Appeals, *ex parte* communications, and TAS authorities.⁷⁴ The session was recorded and remains available to Appeals employees on the [Service Level Agreement resource page](#) of their (intranet) website.

The initial push to train newly hired compliance employees occurred in 2009 and 2010, with a few more sessions taking place from 2011 through the present. Because compliance hiring has come to a standstill during the last few years, the Human Capital Office (HCO) disbanded the corporate approach for field compliance employees, leaving the functions to train any new employees locally.

TAS continues its relationship with the Large Business and International (LB&I) division through live CENTRA sessions (*i.e.*, interactive webinars) where LTAs present case studies. A TAS Communications and Liaison (C&L) staff member serves as the TAS point of contact for LB&I. Materials used for these training sessions are available on the New Hire training page of the Advocate Toolkit (ATK).⁷⁵ LTAs continue to educate IRS employees about TAS through local efforts, but through local efforts, not through a formalized corporate approach. (TAS training efforts with respect to the Tax Exempt and Government Entities operating division and the Exempt Organization function will be discussed in a later section.)

The following chart sets forth the training by position for new hires between September 2009 and July 2013:⁷⁶

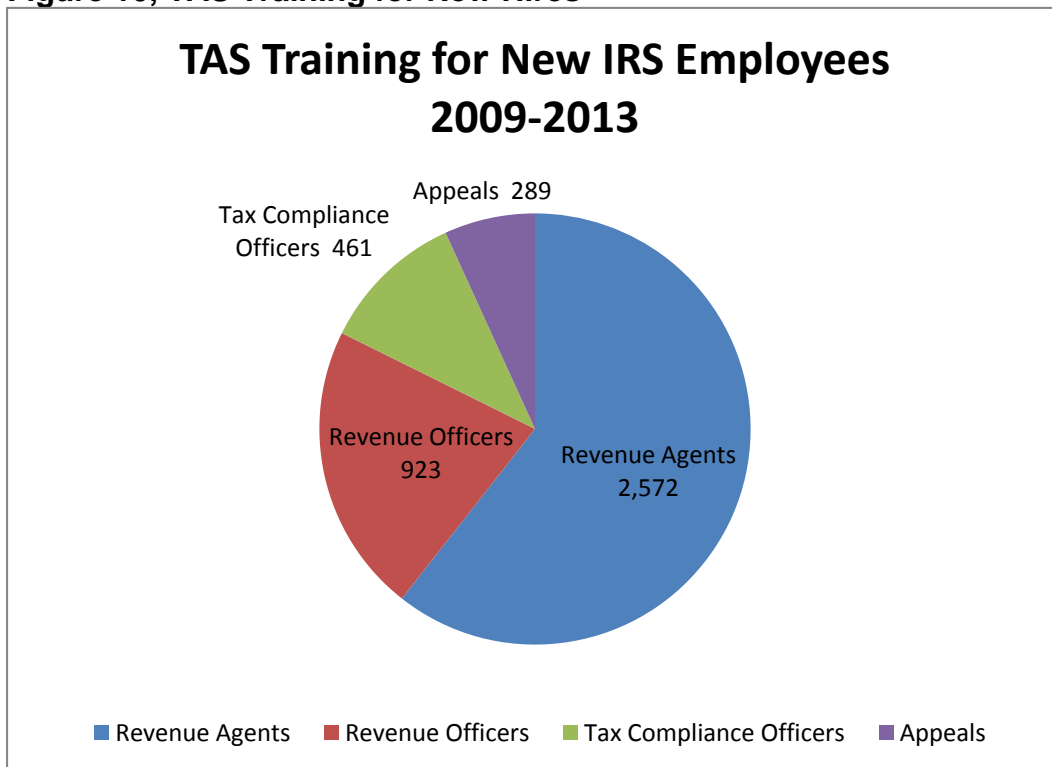
⁷³ See [IRM 13.1.20](#) (Feb. 1, 2011).

⁷⁴ TAS, [FY 2010 3rd Quarter Business Performance Review](#) (June 2010).

⁷⁵ The Advocate Toolkit at <http://advocatetoolkit.com/> (password-protected) is TAS's main site for outreach resources for LTAs and all other employees. It includes ideas for grassroots outreach, PowerPoints, videos, success stories, and other tools.

⁷⁶ TAS presentation schedule, 2003-2013 (on file with TAS Communications and Liaison).

Figure 10, TAS Training for New Hires



(b) IRS Case Referral Study - TAS Referral Training for BOD Employees

In 2008, TAS chartered a team to find ways of improving the process for IRS employees to refer taxpayers to TAS. The team included members from across the TAS organization and from select IRS operating divisions. In its final report in May of 2010,⁷⁷ the team recommended that:

- TAS should collaborate with the BODs to improve overall service to taxpayers and clearly define when to refer cases to TAS; and
- TAS and the IRS should establish joint training and instructing opportunities for TAS and IRS personnel.

To accomplish the recommendations, TAS created two online courses for the operating divisions on referring cases to TAS and working through the Operations Assistance Request process.

⁷⁷ See Taxpayer Advocate Service, *Taxpayer Referrals to TAS 3* (May 2010).

- Course 42028, *BOD Referral to TAS*, educates the BODs on appropriate case referrals.
- Course 42027, *Working OARs*, covers the Service Level Agreements between TAS and each BOD as well as receiving, returning, and monitoring OARs. This course encourages open communication between the BODs and TAS, and explains when an OAR can or should be rejected and when to request more information to move toward closure.

TAS shared the report with W&I and negotiated with the division to deliver training to all W&I employees. W&I required all employees to complete course 42028 during the 2012 CPE and now has this course in the division's new hire curriculum. SB/SE has agreed to include the courses in new hire training and will consider adding them to its annual CPE. The table below shows the number of employees from each BOD/function that completed the two courses for FY 2011, 2012, and 2013 (through July 26, 2013).

Figure 11, IRS Employees Completing TAS Training

Business Unit	42027		42027 Total	42028			42028 Total
	FY 2012	FY 2013		FY 2011	FY 2012	FY 2013	
Appeals	2		2		8		8
Criminal Investigation	1		1		4	1	5
Counsel					1		1
Large Business & International	1		1		2		2
Information Technology	4		4		15		15
NHQ	3		3		3		3
Privacy, Governmental Liaison, & Disclosure	1		1		3		3
Small Business / Self-Employed	7		7		28	1	29
SB/SE-Campus	38		38		97	2	99
TAS	13	2	15		35		35
Tax Exempt / Government Entities					6		6
Wage & Investment	23	2	25	1	73	2	76
W&I-Campus	3,656	55	3,711	52	10,779	418	11,249
Total	3,749	59	3,808	53	11,054	424	11,531

TAS Action Items:

- Action Item 2.7. Determine which IRS functions should be required to take each individual course developed by TAS.

- Action Item 2.8. Revise existing courses annually.
- Action Item 2.9. Develop courses on significant hardships and Taxpayer Assistance Orders.
- Action Item 2.10. Develop add-on modules for BODs/functions taking the TAS-developed courses to provide examples relevant to the functions and positions.

Recommendation to Commissioner: For employees in functions identified by TAS, require training on case referrals, Operations Assistance Requests, the meaning and relevance of “significant hardship,” and Taxpayer Assistance Orders.

(c) TAS Developed Training on Recognizing and Understanding Domestic Violence and Abuse

In 2011, TAS developed comprehensive training on recognizing and understanding domestic violence and abuse, and on helping the many taxpayers who are victims of this abuse. The initial release of this training in October 2011, during [National Domestic Violence Awareness Month](#), underscored the need for awareness of the problem, which affects millions of taxpayers and their families. Working with the victims can be stressful for employees as well as the taxpayers themselves. When IRS employees learn to interact appropriately with the victims, they can often alleviate the harm already suffered simply by arriving at the correct tax result.

The training prepares employees to recognize domestic violence situations and handle them effectively. The course, [Recognizing and Working with Taxpayers Who Have Experienced Domestic Violence and Abuse](#), includes a video and materials for a facilitated group discussion. There are two modules: Basic (ELMS Course #41304) and Advanced (ELMS Course #41745).

The National Taxpayer Advocate required all TAS employees to complete the training and made it available to all IRS employees. The **basic** version of the course is designed for Customer Service Representatives and ACS employees; the **advanced** version is for employees who develop cases.⁷⁸ To date, nearly 300 non-TAS IRS employees have completed the basic and advanced courses.⁷⁹

TAS Action Item 2.11: Develop training similar in nature and format to the Domestic Violence training working with specific taxpayer populations, including Native Americans and tribal governments, low income taxpayers, and taxpayers with disabilities.

⁷⁸ Links to the domestic violence training can be found at <http://tas.web.irs.gov/Comm/tasnews/10759.aspx> (intranet).

⁷⁹ Information provided by TAS Learning and Education analyst (July 30, 2013).

Recommendation to Commissioner: Require all IRS employees to take domestic violence training developed and updated by TAS. SB/SE Counsel attorneys and employees in compliance functions (including Revenue Agents, Revenue Officers, Appeals and Settlement Officers, and ACS and Correspondence Examination employees) and certain other customer-facing positions should complete full-length (three-hour) classroom training. Other employees should receive the condensed (20-minute) version.⁸⁰

4. Additional Internal Outreach Opportunities to Raise Awareness of TAS

(a) Internal Outreach Through the Internal Revenue Manual

TAS also performs internal outreach through the Internal Revenue Manual (IRM). Part 13 of the IRM provides detailed information about TAS operations, including systemic advocacy and TAS case procedures. IRS employees can review the IRM provisions to learn about the history of TAS, the organizational structure, case acceptance criteria, OAR and Taxpayer Assistance Order procedures, among many other topics.⁸¹

In addition, TAS includes information about TAS, Low Income Taxpayer Clinics,⁸² and taxpayer rights in the IRM provisions owned by other functions. TAS obtains copies of certain draft IRMs during the clearance process and has the opportunity to comment on the draft and suggest changes. These changes can involve adding language about TAS or LITCs or making substantive suggestions about policies that impact taxpayer rights. In addition to IRMs, TAS also reviews SERP (Servicewide Electronic Research Program) Alerts and other IRS guidance. The IRM guidance review is one of the most critical tools TAS has in protecting taxpayer rights. The process allows TAS to have input into IRS policies and guidance *before* it is issued. TAS has long argued that it is better to be involved from the outset than have to intervene later and fix a problem. However, TAS's ability to protect taxpayer rights and educate IRS employees through the IRM review process is limited by the number of documents sent to TAS for review. TAS continues to work with the IRS to ensure that we receive all appropriate IRMs and other guidance for review.

TAS Action Item 3.1: Perform a comprehensive review of the Internal Revenue Manual to determine appropriate locations to place information about TAS, Low Income Taxpayer Clinics, and taxpayer rights. Perform a comprehensive review of the IRS

⁸⁰ IRS Enterprise Learning Management System (ELMS) Courses 41304 and 41745, *available at* <https://elms.web.irs.gov/>.

⁸¹ For example, [IRM 13.1.7.2](#) sets for the case processing acceptance criteria, including examples for each criterion.

⁸² Low Income Taxpayer Clinics are organizations receiving grants from the IRS to represent low income taxpayers in controversies with the IRS, to educate individuals for whom English is a second language about their rights and responsibilities as U.S. taxpayers, or both. See IRC § 7526.

intranet to determine appropriate locations to place information about TAS case referrals.

Recommendations to Commissioner:

- Require the operating divisions to place TAS-supplied language in IRM provisions identified by TAS on the topic of TAS, the Low Income Taxpayer Clinics, and taxpayer rights.
- Require appropriate IRS personnel to work with TAS to ensure that language about TAS and case referrals, including cross-references and links to appropriate information, is added in the IRM where TAS identifies a need.

(b) The Current TAS Intranet Serves Both TAS and IRS Employees

The TAS intranet site at <http://tas.web.irs.gov/> serves not only as the primary source of guidance and procedures for TAS employees, but also as a resource for employees of other business units who may be dealing with TAS-related issues or cases. A dedicated section of the site, "About TAS," describes TAS's mission and criteria for accepting cases, with links to a directory of TAS offices and employees and to the Systemic Advocacy Management System (SAMS). TAS places this page on the IRWeb homepage as part of its periodic rotation of News from the Business Unit (BUN) items. These items also include National Taxpayer Advocate congressional testimony, news about annual reports, and information about changes in TAS case processes.

Links to the TAS site appear on a variety of other intranet pages whose owners interact with TAS on cases, including [Accounts Management and W&I Compliance](#). However, TAS recognizes the need for a more extensive web presence to help other functions work with TAS employees.

An additional TAS presence on the IRWeb homepage would help other functions access TAS information and understand when to refer cases to TAS in specific subject areas. It is particularly important that the IRS list TAS as a resource on the Help and Resources page, which all employees use. TAS should have an obvious and permanent place on the home page and be readily available to all IRS employees.

TAS Action Items:

- Action Item 4.1. Conduct an IRS intranet audit and identify specific IRS intranet pages that should include links to the appropriate TAS page.
- Action Item 4.2. Develop a web page for each function (*i.e.*, an employee toolkit) on the intranet, providing employees with information on TAS that is relevant to that particular function, including common interactions with TAS, cases referrals to TAS, and links to TAS training materials.

Recommendations to Commissioner⁸³

- Require the IRS to place links to TAS and any accompanying text developed by TAS on intranet pages identified by TAS.
- Under Employee Tools/Services (on the right side of the IRweb homepage), require appropriate IRS personnel to add a link to the TAS Toolkit site (or sites) for employees of other functions to access information. (The link should be placed near the top of the Employee Tools/Services column (call-out box).)
- Direct appropriate IRS personnel to make information more available on the Servicewide Electronic Research Program (SERP) page (potentially by placing a tab for TAS on the left navigational column or by linking under Job Aids in this column, with an additional TAS link on the Who, Where Tab).
- Require each operating division and function to place a TAS link on its landing page (e.g., the [W&I Insider](#), [My SB/SE](#), etc.) such as on the left navigation bar above the fold.

(c) Internal Outreach to Raise Awareness of TAS's Systemic Advocacy Management System

Under IRC § 7803(c)(2), three of the four functions of the Office of the Taxpayer Advocate fall under Systemic Advocacy.⁸⁴ TAS's Office of Systemic Advocacy studies and seeks to resolve problems that affect groups of taxpayers, including individuals, businesses, or both. The primary means of collecting information about systemic issues is the Systemic Advocacy Management System (SAMS). SAMS provides a mechanism for taxpayers, practitioners, TAS employees, and IRS employees to submit systemic issues they have identified. SAMS allows TAS to capture these issues, track research, and manage advocacy initiatives that TAS undertakes to resolve systemic issues. SAMS also has tools to manage:

- Advocacy issues, resulting projects, and immediate intervention efforts;
- Reviews of Internal Management Documents (IMD); and

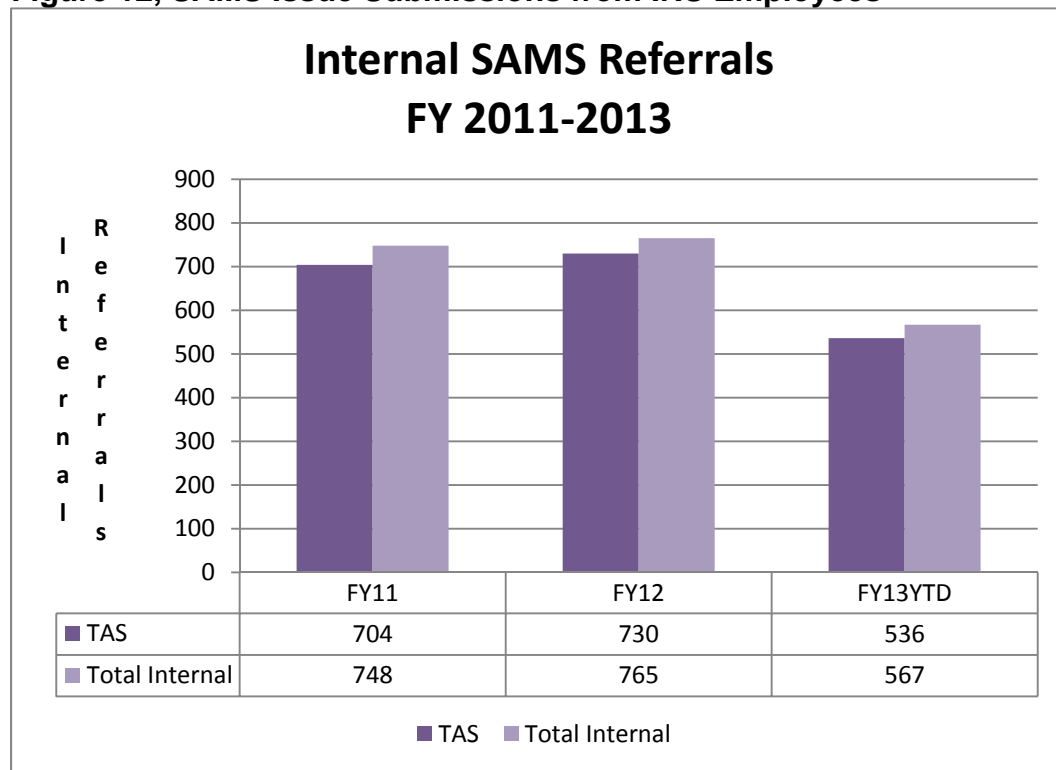
⁸³ Additional recommendations to be forwarded after intranet audit by TAS.

⁸⁴ Section 7803(c)(2)(A): "it shall be the function of the Office of the 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."

- Task force participation.

A significant portion of SAMS submissions originate with IRS employees. In FY 2012, approximately 44 percent of submissions came from IRS employees, but approximately 94 percent of all IRS submissions were from TAS employees. This data illustrates the need for TAS to focus on SAMS during internal outreach. Employees in different functions may be the first to notice a systemic problem and be in the best position to raise it before it escalates out of proportion. As the National Taxpayer Advocate noted in her June 2013 Special Report on the Exempt Organization (EO) function, had EO employees submitted SAMS issues alerting TAS to the delay in receiving guidance that would enable them to process long-delayed exemption applications, TAS might have been able to bring light to the underlying problem and achieve resolution long before TIGTA's investigation began.⁸⁵ Therefore, it is essential that employees receive training on SAMS and have a visible and accessible way to access the SAMS program. This chart illustrates the need to include SAMS in internal outreach.

Figure 12, SAMS Issue Submissions from IRS Employees



TAS Action Item 5.1: Raise awareness of SAMS during internal outreach. TAS will create new PowerPoint slides informing employees how to submit issues on SAMS and

⁸⁵ National Taxpayer Advocate, Special Report to Congress: *Political Activity and the Rights of Applicants for Tax-Exempt Status* 3, 30-31 (June 30, 2013).

provide examples of issues that have been resolved. TAS will develop general examples as well as examples customized to certain functional areas.

Recommendation to IRS Commissioner: Direct appropriate IRS personnel to add TAS-supplied text and links to TAS’s Systemic Advocacy Management System on intranet pages identified by TAS.

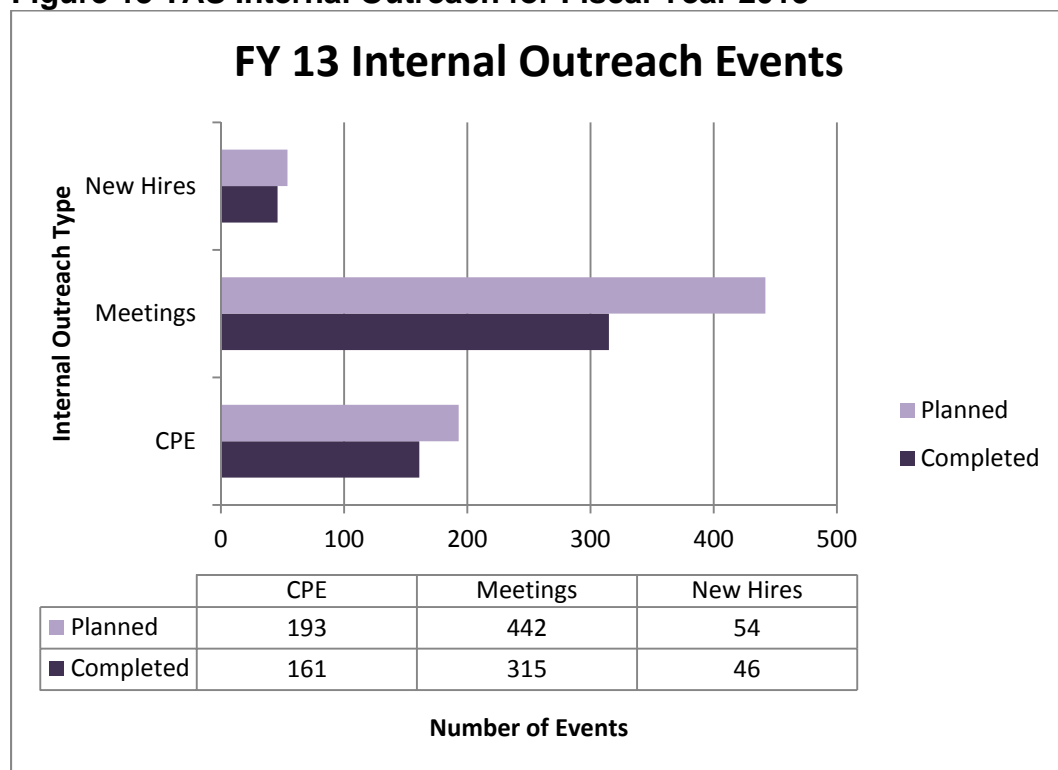
5. *TAS Uses the Outreach Database to Track Internal Outreach Activities*

TAS’s outreach database allows for a data breakdown of internal outreach audiences. Those audiences are:

- IRS Employees – CPE Updates
- IRS Employees – Meetings
- IRS Employees – New Hires

Based on information in the database, the following planned internal outreach activities have been completed in FY 2013 through July 31, 2013.

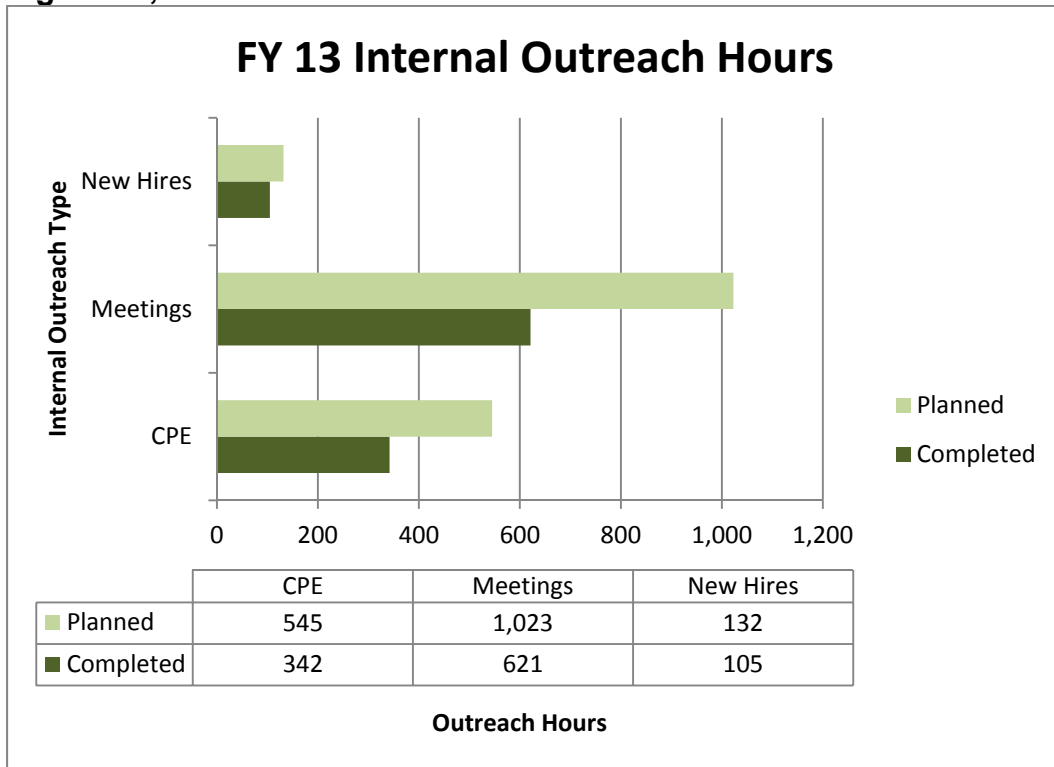
Figure 13 TAS Internal Outreach for Fiscal Year 2013



The above chart is based on the number of events planned versus those completed. Planned events include those in the original outreach plans, plus any additional opportunities that emerged after TAS offices submitted initial plans.

Time spent on internal outreach for FY 2013 through July totaled nearly 1,100 hours, or 65 percent of the 1,700 hours planned. The majority of time spent on internal outreach is for attending or presenting information at IRS meetings, typically hosted by local IRS functions co-located with a TAS office.⁸⁶

Figure 14, TAS Internal Outreach Hours



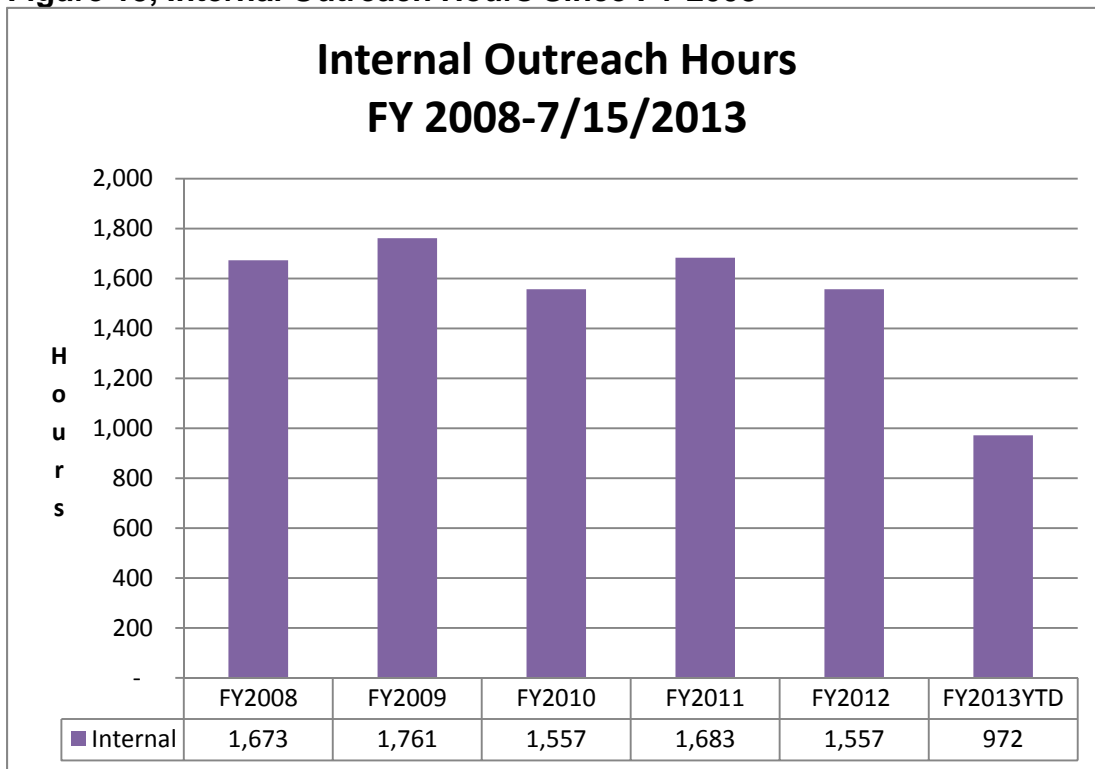
Internal outreach activities completed through July 31, 2013 are summarized in Appendix B.

6. Internal Outreach Levels Were Consistent Over the Past Several Years

The chart below illustrates the number of hours TAS employees spent on internal outreach from FY 2008 through July 15, 2013.

⁸⁶ TAS Outreach Database (July 31, 2013).

Figure 15, Internal Outreach Hours Since FY 2008



Based on the chart above, offices have been fairly consistent over the last several years in time spent on internal outreach.

C. External Outreach: Initiatives to Increase Taxpayer Awareness

1. National Outreach Through the Years

When TAS stood up as an independent organization within the IRS, it immediately began work on identifying its target audience through several research studies conducted by outside vendors.

As described earlier in this report, in 2001, the year after TAS was established; the new organization engaged Russell Marketing Research, a private research firm, to determine how many taxpayers qualified for TAS assistance and how many were aware of TAS. In a [study](#) concluded in 2002, Russell identified three groups of taxpayers with a high level of need for TAS service but who were unaware of the organization and thus “underserved,” and for whom future communications could have significant impact.

Those underserved groups are:

- Surviving spouses;
- Struggling young families; and

- Unmarried with low income.

Based on Russell's research, TAS launched an outreach and education campaign directed at these groups. Foote Cone Belding developed a [test campaign](#) in the fall of 2002, continued to work on the [strategy](#) throughout 2003, and launched the education campaign in February 2004.

In 2004, TAS's education campaign began with a [satellite media tour \(SMT\)](#) by the National Taxpayer Advocate.⁸⁷ The SMT was proposed as a way to increase awareness of TAS among targeted market segments, *i.e.*, the taxpayers most in need of TAS services. The National Taxpayer Advocate discussed those services and promoted the new TAS telephone number 1-877-ASK-TAS-1 (discussed below). The SMT was aired in 13 local markets and two national markets with a potential viewing and listening audience of 839,426. The SMT was just one component of the Foote Cone Belding [plan](#) for each targeted city.

Over the next several years, the SMT grew in scope and in impact, with the National Taxpayer Advocate using the interviews to discuss the key issues from her Annual Report to Congress and explain how they affected taxpayers, including the underserved.

- 2005: The National Taxpayer Advocate completed 19 interviews with television and radio stations across the country in one day, promoting TAS to targeted audiences. These interviews were broadcast over more than 200 stations reaching a potential audience of over two million.
- 2007: The topics discussed included the consequences of changes to the tax code enacted late in the year and the need for a coordinated IRS approach to combat the cash economy portion of the tax gap. Highlights included:
 - National television interviews with CNN, PBS Nightly Business Report and MarketWatch by Dow Jones;
 - National radio interviews with USA Radio, American Urban Radio and MetroNetworks Radio; and
 - Interviews in three of the top five Designated Market Areas: Los Angeles, Chicago and Philadelphia.
- 2008: The tour included interviews with 19 television and radio networks and stations, many of which posted links on their websites to the ARC and the TAS website and gave out the toll-free TAS phone number during their segments. The

⁸⁷ A Satellite Media Tour is conducted using a contracted studio for approximately six hours to hold numerous interviews that are transmitted throughout the country via satellite.

potential audience was 8.25 million; an additional audio news release of the Annual Report resulted in 6,324 additional airings with a potential audience of 81.9 million.

- 2009: The tour focused on the 2008 Annual Report to Congress, with a special emphasis on cancellation of debt, in light of the floundering economy and the growth in home mortgage foreclosures. Other topics included a warning that increased demands on the IRS have eroded the agency's ability to meet taxpayer service needs and expressing concern that IRS collection practices are harming financially struggling taxpayers without producing significant revenue gains. The tour reached five million viewers in 110 markets, with "hits" in each of the top 20 markets.
- 2010: The tour reached an estimated 25 million television viewers and radio listeners nationwide. The National Taxpayer Advocate focused on the 2009 Annual Report, with a special emphasis on liens and unanswered taxpayer calls to the IRS, as well the role of TAS and when to bring cases to TAS.
- 2011: In her final satellite media tour, the National Taxpayer Advocate held interviews with 17 radio and TV outlets, reaching an estimated 25 million viewers.⁸⁸ The discussions focused on tax reform, the tax reform suggestion box on the new Tax Toolkit, and the most serious problem taxpayer problem identified in the Annual Report: the combination of the IRS's expanding workload and shrinking resources.

2. The Development of 1-877-ASK-TAS1 to Measure Effectiveness of TAS's Education Campaigns

TAS established the ASK-TAS1 toll-free line in 2004 specifically to measure the effectiveness of education campaigns, to target specific types of cases and taxpayers, and to assist in special case-handling projects. As a separate toll-free line, ASK-TAS1 allowed taxpayers direct access to TAS; unlike the National Taxpayer Advocate Toll-free line, where W&I employees answers calls, TAS employees answer the calls to the ASK-TAS1 line. It appeared in public service announcements, brochures, and flyers, which were distributed at trade shows and IRS Tax Forums. Today, TAS continues to use ASK-TAS1 for special case-handling projects, such as IRS letters sent to taxpayers experiencing identity theft. The original education campaign also included:

- Taxpayers (English/Spanish): PSA Print (3) ads; [Radio](#) (3 spots)
- Taxpayers/Preparers: [Preparer Brochure](#), [Taxpayer Brochure](#), Poster
- Target segments and markets
 - Surviving Spouses: Buffalo, Tampa

⁸⁸ See Multivu Comprehensive Report, National Taxpayer Advocate SMT as of March 1, 2011 for the potential audience of the broadcasts.

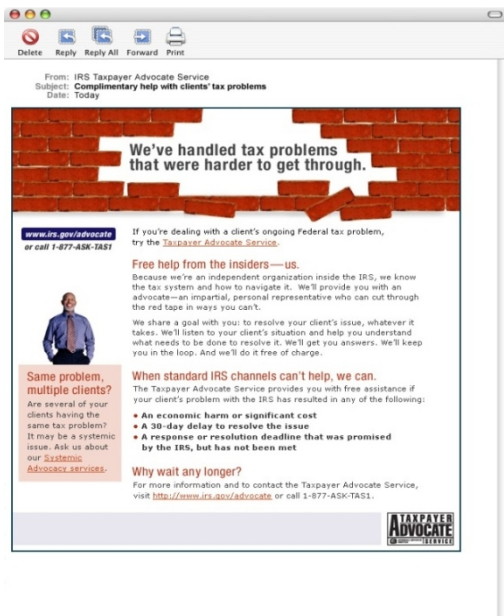
- Struggling Young Families: Houston
- Unmarried Low Income: Chicago, New Orleans, Tucson, Detroit
- Small Business ([Brochure](#))
- Tax Preparers

In 2005, TAS expanded the education campaign from its original seven cities to sixteen. Public service announcements focused on three groups of underserved taxpayers:

- Surviving spouses in Buffalo, Minneapolis, Orlando, Phoenix, Pittsburgh, and Tampa;
- Struggling young families in Houston and Los Angeles; and
- Unmarried low income taxpayers in Chicago, Cleveland, Denver, Detroit, Miami, New Orleans, Sacramento, and Tucson.

Announcements provided taxpayers with the ASK-TAS1 phone number allowing TAS to capture demographics of the callers reached by the campaign. The 2005 education products included:

- Taxpayers: PSA Print, Radio
- Tax Preparers Email: National + 16 PSA Markets



2005 email blast to practitioners



2005 email blast to small businesses

In 2006, TAS continued work on the campaign, which expanded again, from 16 to 26 cities, including the use of outdoor PSA posters at bus stops and other public areas in addition to the Satellite Media Tour, which continued to focus on reaching targeted audiences in the market cities:

- Taxpayers: PSA Print, Radio (continued use of previous products)

- Taxpayers: [Outdoor PSA](#) (bus stops, billboards): Chicago, Austin, Cleveland, Detroit, Los Angeles, Miami, Oklahoma City, Orlando, Salt Lake City, Sacramento



- Emails: Expanded to include small businesses in addition to tax preparers
 - Two waves: National + Geo-targeted: Roanoke-Lynchburg, VA, Wilkes-Barre, PA, Oklahoma City/Tulsa, Austin/Waco-Temple-Bryan TX, Dallas, Ft. Worth TX, Salt Lake City UT, Albuquerque/Santa Fe NM, Fresno-Visalia, CA, Little Rock AR, Hartford CT
- Markets: Expanded to 26 markets
 - Surviving Spouses + Seniors: Pittsburgh, Orlando, Phoenix, Minneapolis, Buffalo, Tampa, Roanoke, Lynchburg, VA, Wilkes-Barre PA
 - Unmarried Low Income: Sacramento, Cleveland, Miami, Chicago, Detroit, New Orleans, Tucson, Oklahoma City/Tulsa, Austin/Waco-Temple, Dallas, Ft. Worth
 - Struggling Young Families: Houston, Los Angeles, Salt Lake City, Albuquerque/Santa Fe NM, Fresno-Visalia, CA, Little Rock, AR, Hartford, CT

In 2007, TAS engaged Russell Research again. As noted earlier, in the [2007 survey](#), Russell found that, allowing for sampling error, between 8.2 million and 12.6 million taxpayers qualified for TAS assistance, a significant increase from the 2002 Russell findings. Although the 2007 survey also showed a significant increase in awareness of TAS as compared with 2002, largely due to outreach and education activities, the percentage of respondents familiar with TAS remained relatively low -- about 27 percent. And as discussed in the Research section above, the survey revealed a worrisome trend of increasing tax problems among the middle class. Significant numbers of underserved taxpayers reported experiencing a financial loss or an illness that left them unable to buy necessities – or pay their taxes.

Taking note of the key Russell findings about the middle class and the emerging issues affecting these taxpayers, TAS developed targeted outreach based around issues like cancellation of debt income and mortgage verifications. The National Taxpayer Advocate recorded a series of videos on these topics, which TAS posted to its YouTube

channel.⁸⁹ To further address the growing debt issue, TAS delivered a presentation to practitioners at the IRS's 2008 Nationwide Tax Forum called [Cancellation of Debt: What You Need to Know](#). TAS also was instrumental in developing IRS Publication 4681, *Canceled Debts, Foreclosures, Repossessions, and Abandonments*.⁹⁰

TAS continued its education campaign, including the [2007 Outdoor PSA Media](#) that replicated the 2006 strategy by targeting specific audience segments.

- Surviving Spouses & Seniors
- Unmarried Low Income
- Struggling Young Families

TAS scaled back the focus from 16 to ten market cities using [posters](#) in low income neighborhoods, bus stops, and buses.



TAS also continued to work with Porter Novelli to expand TAS awareness through use of targeted market areas and messages:

- Targeted audio PSAs.
- “Email blasts” (containing information on how and when to contact TAS) to tax practitioners and small businesses.
- Podcast vignettes focusing on specific targeted audiences—people who need us now.

⁸⁹ Available at: <http://www.youtube.com/tasnta>.

⁹⁰ Available at: <http://publish.no.irs.gov/PUBS/PDF/51508Y12.PDF>.

- Podcast delivery through appropriate feeds and subscription lists (e.g., iTunes and other e-media outlets).

TAS continued its education campaign by creating a video in 2008 called [Getting to Know the Taxpayer Advocate Service](#). TAS posted the video to YouTube, where it remains accessible on the TAS YouTube channel, and through a link on the [Who We Are](#) page on the Tax Toolkit.

In the fall of 2008, Porter Novelli provided initial [findings](#) on improving TAS messaging and delivered results of a [communications audit](#) in January 2009. Porter Novelli used [focus groups](#) with targeted underserved populations to determine whether TAS messaging was easily understood. The results demonstrated the need to refine TAS messages. TAS began work on a message map that identified the key messages to be communicated consistently. In addition to focus groups, Porter Novelli conducted a [mail survey](#) during 2009 that questioned TAS's focus audiences about their knowledge of TAS. Findings revealed that less than a quarter of any of the TAS Underserved audiences indicated that they possessed any knowledge of what TAS does.⁹¹

In 2010, TAS continued to work with Porter Novelli to refine messaging and communication products; including a new [logo](#) with standardized colors and fonts. They conducted [focus groups](#) to solicit feedback on draft materials, ultimately creating an internal message map (See Appendix E) that TAS uses to develop and maintain consistent, effective language for outreach products.

At the end of 2010, TAS's external outreach focused on enhancing its Internet resources, including the Tax Toolkit, discussed in the Electronic Resources section.

3. Increasing National Awareness Through the Use of Electronic Resources

(a) TAS Maintains the Tax Toolkit to Reach the Public and the Media

External outreach to targeted taxpayer groups and the general public has always been at the forefront of TAS's education campaign. As electronic media continued to grow and become dominant in most households, TAS realized the need to expand its presence on the Internet. The challenge for TAS is to make sure those who need TAS help are aware of TAS's existence, while not having TAS perceived as a way to handle general IRS issues.

TAS began moving beyond the official IRS website, IRS.gov, with the launch of the Electronic Press Kit (EPK) in FY 2004 as a resource for media and a platform for TAS messages. In 2007, TAS developed an online toolkit that explained basic tax laws and procedures. The toolkit, titled "Taxes: What You Need to Know – Responsibilities & Benefits," focused on topics of interest to low income, limited English proficiency (LEP)

⁹¹ Porter Novelli memo (Aug. 7, 2009).

and disabled taxpayers. This website explained taxes in an approachable manner for those with English as a second language.

In 2010, TAS merged these two sites into a single Tax Toolkit with a new URL, at www.TaxpayerAdvocate.irs.gov, to increase the availability of information and expand the scope of TAS's presence on the internet. Market research identified an increase in mobile phone usage among the low income population. Even if they did not have desktop computer access, these individuals had smartphone Internet access. The new site was audience-based, focusing on individuals, small businesses, and practitioners. In addition, we included pages dedicated to the Annual Report to Congress.

This new Tax Toolkit was timed with the January 2010 release of the Annual Report. A significant component of the site was a Tax Reform Suggestion Box for taxpayers to submit uncensored recommendations for improving the tax system. This suggestion box tied directly into the Most Serious Problem in the report regarding Tax Reform. During the first year, the box received 2,700 suggestions and continues to receive them today.⁹²

The National Taxpayer Advocate's Annual and Fiscal Year Objectives Reports to Congress (ARC) are now housed on the toolkit and heavily promoted through specifically designed pages featuring numerous [graphics](#)⁹³ and [infographics](#).⁹⁴ The "microsite" dedicated to the 2012 Annual Report featured infographics, videos, and short explanations of the Most Serious Problems facing taxpayers as well as the National Taxpayer Advocate's Legislative Recommendations. This site made the Annual Report to Congress much more accessible to the general public and targeted stakeholders, including congressional staff and practitioners.

Media coverage was strong, as 62 stories appeared during the first week of the release of the report. Stories appeared on many major newspaper websites on the day of the release and in print the following day. Print placements included *The New York Times*, *Forbes*, *The Wall Street Journal*, *USA Today*, and *The Washington Post* (where financial columnist Michelle Singletary devoted two pieces to the ARC). Website coverage included CNN.com, FoxNews.com, Slate, Motley Fool, AccountingWeb, Huffington Post, Wandering Tax Pro blog, TaxProf blog, and many tax preparer websites. Several of these websites linked to or republished infographics from the ARC site.⁹⁵ Similarly, the Fiscal Year 2014 Objectives Report and Special Report on exempt organization issues, released in June 2013, were housed on an enhanced page on the Tax Toolkit to make the reports more accessible.

⁹² Suggestions compiled through 2011. On file with TAS Communications & Liaison.

⁹³ National Taxpayer Advocate FY 2014 Objectives Report to Congress, available at <http://www.taxpayeradvocate.irs.gov/2014ObjectivesReport/Graphics>.

⁹⁴ National Taxpayer Advocate 2012 Annual Report to Congress, available at <http://www.taxpayeradvocate.irs.gov/2012-Annual-Report/Report-Infographics>.

⁹⁵ TAS, *FY 2013 2nd Quarter Business Performance Review*.

In the coming months, TAS will focus on improving the design and placement of the Toolkit and other web resources to gain wider reach, and then identify potential areas for expansion of the content and platforms. The rapid growth of Internet-enabled mobile devices and the number of people who use those devices as their primary method of accessing online content makes it critical that TAS's content be optimized for that platform.

(b) TAS Manages Additional Websites for the TAS Community

TAS not only manages the Tax Toolkit aimed at the public and the media, but maintains additional websites for the TAS community.

- The Advocate Toolkit contains materials for the Local Taxpayers Advocates to conduct outreach. These materials include Power Points, videos of LTAs describing successful outreach, and examples of TAS success in helping taxpayers.
- The Taxpayer Advocacy Panel has two websites. The public site is designed to make TAP more accessible by explaining the mission of the group and by presenting a calendar of open meetings, successful TAP initiatives, a suggestion box for highlighting issues with the IRS, and media coverage of the TAP.⁹⁶ Panel members have a separate site to interact with each other and conduct business.
- The Low Income Taxpayer Clinic Program has a password-accessed website for clinics to share information and for the program office to provide direction.

Through all of its websites, TAS has continued outreach to the public and stakeholder groups, as well as providing a vehicle for sharing information internally on outreach activities and ways to expand these activities.

TAS Action Item 6.1: Redesign the Tax Toolkit in late (calendar year) 2013 and early 2014 to make it more mobile-responsive. The redesign also will allow existing content, such as [the library of TAS videos on YouTube](#), to be more prominently placed and accessible by search engines.

(c) TAS Uses Social Media to Increase Visibility

TAS is active in social media, to increase visibility and brand awareness, further education efforts, and increase awareness of TAS overall. It is vitally important to “go where your audience is,” and with the continued explosion of the usage of social media, establishing a presence there is a necessity. Other benefits of a robust social media presence are higher search engine optimization (SEO) results; by posting relevant

⁹⁶ See www.improveirs.org.

tweets and posts with links to the TAS website, we can increase page rankings and drive more traffic to TAS sites. Additionally, many users are now searching directly on social media sites, bypassing Google, Bing, and others. TAS needs to continue to come up in these searches, for new customers/taxpayers who may not find us otherwise.

TAS expanded its efforts in mid-2009 to include Facebook and Twitter, with both sites becoming more active in January 2010 with daily posts. TAS's Facebook page, www.Facebook.com/YourVoiceAtIRS, has 2,380 followers who "like" the page and can view TAS posts in their news feeds. TAS updates the site daily during the work week, with varied posts that drive traffic to the Tax Toolkit site, the Annual Report to Congress site, or that share tax information on a myriad of issues. TAS has also enhanced our visual approach by posting infographics related to the ARC to supplement posts and drive additional exposure.

TAS's Twitter account, www.Twitter.com/YourVoiceAtIRS, has 6,293 followers. TAS tweets regularly throughout the work week, on a variety of issues of interest to TAS and the public. During the most recent ending quarter, TAS's tweets were retweeted or mentioned by others more than 828 times, furthering an awareness of TAS.

TAS incorporated links to all of these electronic resources in publications, customizable letters and articles, reports, and its IRS.gov site. TAS also developed an outreach business card for local offices that includes all of the social media sites. The card includes a Quick Response (QR) code (below), which TAS also places on publications such as Publication 4824, *Seven Things to Know About the Taxpayer Advocate Service*.⁹⁷



(d) TAS's Expanded Presence on IRS.gov

Over the last decade, TAS has significantly expanded and refined its presence on the IRS website at www.irs.gov/advocate. The site includes a map of TAS offices with contact information, as well as information about Low Income Taxpayer Clinics, the Taxpayer Advocacy Panel (TAP), and reporting systemic issues via SAMS. The TAS

⁹⁷ A QR (quick response) code is a two-dimensional barcode. When read by a smartphone, the code above will lead the user to the Tax Toolkit.

pages also house a comprehensive listing of the National Taxpayer Advocate's congressional testimony and link to all of her reports to Congress.

TAS content now resides in an unassigned channel on IRS.gov, which allows for limited design and functionality. TAS has obtained approval to move to its own channel. This channel will give us the ability and flexibility to add functionality, graphics, and other enhancements to the messaging on the TAS site and will raise our visibility on IRS.gov. Another benefit will be to increase the visibility of the Low Income Taxpayer Clinics (LITCs).

TAS is also present elsewhere on IRS.gov, as in the [Tax Tips](#) that appear every summer and filing season. However, the National Taxpayer Advocate believes taxpayers would benefit from having TAS information more accessible throughout the IRS site, starting with a more prominent "above-the-fold" placement on the IRS.gov homepage. Taxpayers should also have greater access to information about the LITCs.⁹⁸

TAS Action Item 6.2: Audit IRS.gov to determine which pages should include a link to TAS.

Examples of other pages that could link to TAS include (but are not limited to):

- [Filing Information For Individuals](#)
- [EITC Home Page--It's easier than ever to find out if you qualify for EITC](#)
- [2013 Fact Sheets](#)
- [Downloadable Products](#)
- [IRS Videos](#)

Recommendations to Commissioner:

- Ensure TAS is upgraded to "channel status" by the end of September.
- Ensure the TAS link on the main IRS.gov page is placed "above the fold."
- Direct appropriate IRS personnel to work with TAS to help highlight TAS's messaging about its role and activities on IRS.gov pages.
- Direct appropriate IRS personnel to work with TAS to identify additional locations on the IRS.gov homepage for permanent TAS messaging.

⁹⁸ LITC efforts to enhance taxpayer rights awareness and mechanisms for problem resolution will be discussed in detail in a coming report on enhancing taxpayers' awareness of taxpayer rights.

- Direct appropriate IRS personnel to place Form 911 in a more visible location on IRS.gov under “Forms and Pubs” so taxpayers who need assistance will be able to locate it more easily.
4. *TAS Developed Outreach Guidelines to Assist Local Offices in Designing an Outreach Plan Tailored to the Needs of the Community*

In addition to outreach campaigns in targeted cities during 2004-2007, all TAS offices have conducted outreach in their communities since 2000. Making TAS a known advocacy organization is one of TAS’s five organizational goals.⁹⁹ To support that goal, TAS issues outreach guidelines at the beginning of each fiscal year to identify areas that offices should include in their local plans. Initially, TAS issued the guidelines as a stand-alone document but since FY 2007 has incorporated them into [TAS’s Program Letter](#).¹⁰⁰ Each year’s outreach guidelines are based on the areas of focus in the National Taxpayer Advocate’s Objectives Report and Annual Report to Congress. LTAs tailor their plans to fit the needs of their communities.

The FY 2013 [outreach guidelines](#) include a local initiative that requires each LTA to identify at least one issue that is either unique or of significant importance to the community served by his or her office, and develop an outreach strategy targeting the affected audience. In addition to local issues, TAS places special emphasis on advocating for:

- Victims of identity theft
 - [ID Theft](#) Infographic
 - [ID Theft](#) page
- Victims of return preparer fraud
 - [Protect Your Refund](#) Flyer
 - [Preparer Fraud](#) Infographic
 - [Choosing a Preparer](#) page
- Taxpayers eligible for the “Fresh Start” collection initiative
 - [Tax Collection and Payment Alternatives](#) page
- Victims of domestic violence and abuse
 - [Domestic Violence](#) training
- Military service members
 - [Military Members](#) page

⁹⁹ National Taxpayer Advocate Fiscal Year 2009 Objectives Report to Congress 79.

¹⁰⁰ TAS, *Fiscal Year 2013 Program Letter*, available at http://tasnew.web.irs.gov/Files/PolicyAndProcedure/Program%20Letters/FY2013_ProgramLetter_Signed_Final.doc.

(a) Local Outreach Initiatives to Increase Awareness Through Networking Opportunities

The LTA Local Outreach Initiative's goal is to increase TAS awareness in each LTA's community by creating and expanding professional networking opportunities. Several offices chose identity theft as their focus, with many focusing on senior citizens or low income taxpayers. Others reached out to specific taxpayer populations, including financially distressed taxpayers, military members, Native Americans and tribes, and disaster victims.

To date, TAS offices have completed over 1,400 activities related to their LTA local outreach initiatives. A full list of these activities is available in Appendix C, *Local Outreach Initiatives Completed Through July 2013*.¹⁰¹ These grassroots campaigns can help TAS address the real problems facing taxpayers and tailor our approaches to their needs.

Some of these efforts are detailed below:

Helena, Montana: The office worked with Senate Finance Committee staff to develop a communication strategy for the unique needs of Native American tribal members. Tribal governments may be distrustful of the government, making communication difficult, but tribal families may have multiple generations in one household, affecting their eligibility for credits and deductions

Salt Lake City, Utah: This office focused on domestic violence and tax return preparer fraud. The LTA worked with LITCs, domestic violence shelters, the IRS's Criminal Investigation division, and the local United Way to deliver the TAS message on both issues to a broad audience. This campaign received significant media coverage, including a Salt Lake Tribune article on return filing tips.

Boston, Massachusetts: Also focusing on domestic violence, the office developed a partnership with the second oldest domestic violence shelter in the country. Shelter leaders met with the TAS staff to talk about how TAS could better assist victims and overcome barriers to advocacy.

Honolulu, Hawaii: The LTA worked with the IRS's Large Business and International Division and Pacific Territory tax offices to raise awareness of identity theft in Guam and other U.S. Territories. Guam citizens, for example, have no filing requirement with the IRS after they file a tax return with the Government of Guam, making them a target for ID theft and the filing of bogus U.S. returns using their Social Security numbers.

¹⁰¹ TAS outreach database (July 31, 2013). See Appendix C, *infra*.

Omaha, Nebraska: The LTA targeted outreach to farmers from the western part of the state, who had suffered hardships due to drought and had to deal with complex farm-related provisions of the tax law. As a result, the Omaha office is now receiving cases from cities and towns that had not sought help from TAS in the past.

Parkersburg, West Virginia: West Virginia households have the lowest income in the nation, as well as an increasing number of senior citizens who are becoming victims of identity theft. The LTA's efforts to educate senior citizens about protecting their identities included an appearance on the public broadcasting show "Money Matters" aired through West Liberty University.

Oklahoma City, Oklahoma: After tornados caused massive destruction to the greater Oklahoma City area, the LTA packed up her outreach materials and "hit the road" to share information on TAS and provide personal assistance to those affected by the disaster. She sought out places and agencies where TAS could provide help and spoke with pastors, FEMA, relief assistants, counselors, city halls, congressional aides, police, women's groups, church groups, realtors and the victims themselves. The LTA explained what TAS could do to help in the days and weeks to come.

Jackson, Mississippi: Many of Mississippi's over 1,600 day care centers, given the choice of paying payroll taxes or operating expenses, find themselves owing the IRS for non-payment of employment taxes. The LTA contacted the day care licensing bureau, which agreed to share information about TAS with its clients through a website, reaching more than 1,300 of the centers.

Kansas City, Missouri: LTAs from three TAS offices in the region joined with the Veterans Business Resource Center (VBRC) to conduct outreach to military personnel. The LTAs participated in "Boots 2 Business" seminars at four military bases where they delivered the TAS message, provided information about individual and business tax responsibilities, and fielded questions.

Portsmouth, New Hampshire: The LTA joined a panel of other experts on a radio show that covered identity theft and free tax return preparation, provided by IRS-trained volunteers, for eligible taxpayers. This event reached a broad audience and provided networking opportunities for the LTA.

(b) Grassroots Outreach: Making Direct Contact with Local Communities

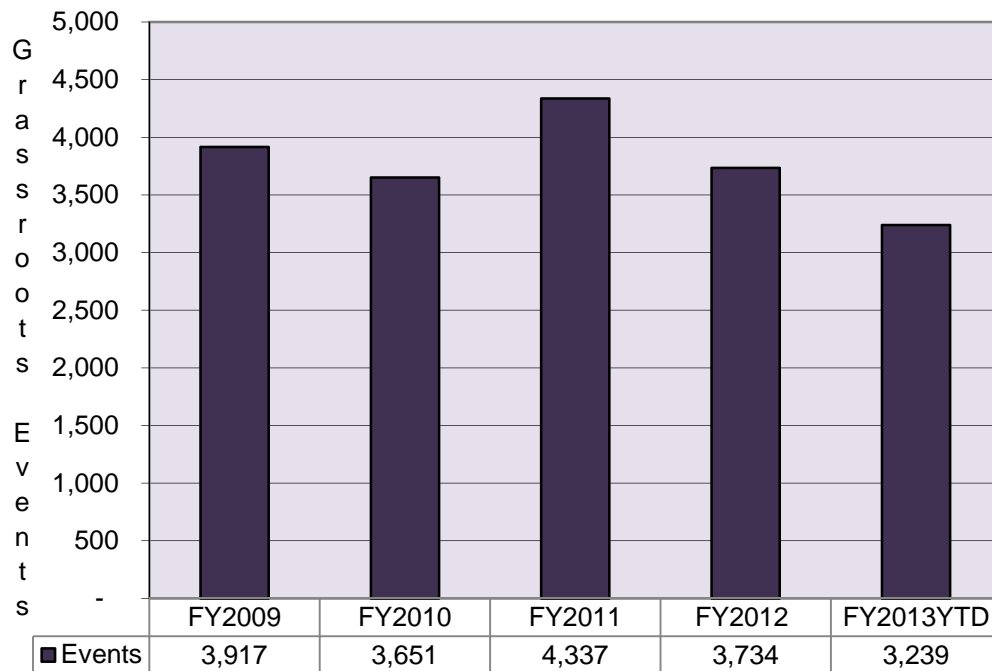
TAS groups outreach activities into two primary categories: traditional and grassroots. Traditional activities include efforts to communicate with congressional offices, practitioner groups, and Low Income Taxpayer Clinic partners. In response to the initial Russell Marketing survey in 2002 and the subsequent campaign, the National Taxpayer Advocate identified *Access to the Taxpayer Advocate Service* as a Most Serious Problem (MSP) for taxpayers in the 2004 Annual Report to Congress. The report

highlighted the need for LTAs to make contacts within their communities to spread information about TAS and created the term “grassroots outreach,” indicating that LTAs would be required to make ten such contacts with community groups in each quarter in FY 2005.

For FY 2005-2009, TAS required each LTA to conduct at least 40 grassroots activities per year. Over that time, TAS offices completed thousands of grassroots contacts that established relationships within their communities. Beginning in FY 2010, TAS continued to emphasize the importance of reaching out to the local communities through grassroots outreach; however, TAS leadership no longer required LTAs to meet the quantitative requirement of 40 contacts per year because leadership believed that TAS had integrated grassroots outreach into its ongoing activities and organizational culture.

An analysis of grassroots outreach from FY 2009 to the present demonstrates that eliminating the quantitative requirement (40) in FY 2010 did not negatively affect the number of activities conducted.

Figure 16, Analysis of TAS Grassroots Outreach, FY 2009-2013



Although the number of events has dropped slightly since FY 2011, the total still averages more than 40 per office. TAS offices around the country clearly embraced the approach as demonstrated by the sharp increase in activities in FY 2011. Overall outreach dropped in FY 2012 and FY 2013, primarily due to budget restrictions.

(c) Specific Issue Outreach: Highlighting Systemic Issues

One of the primary rights of the taxpayer is to be informed.¹⁰² As part of our grassroots campaign, TAS will seek to inform taxpayers of steps they can take to protect themselves from potential tax issues. By highlighting systemic issues, we can help taxpayers protect themselves. TAS's efforts in this area include the Consumer Tax Tips series of brochures.

5. *Raising the Public's Awareness of SAMS*

As discussed above, TAS's Office of Systemic Advocacy studies and seeks to resolve problems that affect groups of taxpayers, including problems that affect individuals, businesses, or both. The primary means of collecting information about systemic issues is the Systemic Advocacy Management System (SAMS).

LTAs routinely provide information about systemic advocacy and promote SAMS during outreach events. As of July 29, 2013, LTAs have shared systemic advocacy information in over 2,000 activities.¹⁰³ The primary publication for outreach about Systemic Advocacy is [Publication 4825, Seven Things to Know About the Taxpayer Advocate Service \(TAS\)](#). TAS also promotes SAMS on [IRS.gov](#) and the [Tax Toolkit](#) by highlighting opportunities to report systemic issues.

Additionally, Systemic Advocacy makes every effort to educate taxpayers about the existence of SAMS and the importance of elevating systemic issues to TAS. However, it is not enough that TAS educates taxpayers about SAMS – the IRS should also be taking steps to educate taxpayers about SAMS and when to submit an issue to TAS.

TAS Action Item 7.1: TAS will conduct an audit of IRS.gov to identify appropriate Internet pages on which information about making submissions to SAMS should be posted.

Recommendations to Commissioner:

- Embed information about and a link to the Systemic Advocacy Management System on appropriate IRS.gov pages recommended by the National Taxpayer

¹⁰² National Taxpayer Advocate Fiscal Year 2014 Objectives Report to Congress v; see also National Taxpayer Advocate 2011 Annual Report to Congress (Legislative Recommendation: *Enact the Recommendations of the National Taxpayer Advocate to Protect Taxpayer Rights*) 493-518; and National Taxpayer Advocate 2007 Annual Report to Congress (Legislative Recommendation: *Taxpayer Bill of Rights and De Minimis "Apology" Payments*) 478-489. See also National Taxpayer Advocate Blog, *Why We Need a Taxpayer Bill of Rights* (Feb. 15, 2012), at

<http://www.taxpayeradvocate.irs.gov/Blog/why-we-need-a-taxpayer-bill-of-rights>.

¹⁰³ TAS outreach database (July 29, 2013).

Advocate for the purpose of informing taxpayers how they can report systemic problems for review by TAS.

- Require IRS outreach personnel to include TAS in outreach events with practitioner groups to speak about Systemic Advocacy and SAMS. Alternatively, where TAS is not present, the IRS should include material about TAS and SAMS in its materials for practitioner outreach events.

6. *TAS Uses a Variety of Materials to Conduct External Outreach*

TAS's research-based outreach and education strategies included publications, posters, flyers, and small promotional items (until IRS budget constraints halted use of these materials servicewide). Publication 1546, [Taxpayer Advocate Service – Your Voice at the IRS](#), TAS's primary outreach publication, debuted in [October 1999, shortly before](#) TAS stood up as a new organization. TAS has since updated the publication 15 times, with vendors and TAS staff working together to shape TAS's logo and message into what they are today.

In [2007](#), TAS began using the tag line *Your Voice at the IRS*, incorporating it into the TAS logo. In [December 2010](#), TAS introduced a new logo that combined TAS standard colors, the tagline, and fonts to create a consistent, recognizable internal and external "brand." This logo has been used exclusively on internal and external documents since that time as displayed below.



Through the years, the number of publications grew to accommodate TAS's need to market its services to different audiences. Some current publications include:

- [Publication 1546 EZ](#), a short version of Publication 1546, in English and several languages including Cantonese, French, Korean, Spanish and others.
- [Publication 1546 P](#) (a version of Pub. 1546 for tax practitioners)
- [Publication 4418](#), *Consumer Tax Tip: What You Need to Know About the Federal Payment Levy Program* (obsolete)
- [Publication 4419](#), *Consumer Tax Tip: What You Need to Know About the Mortgage Verification Process*
- [Publication 4825](#), *Seven Things to Know About the Taxpayer Advocate Service*
- [Publication 4921](#), *Tax Problems and Nowhere to Turn?*
- [Publication 4631](#), *Taxpayer Advocate Service and Your Rights* (Poster)

(a) Consumer Tax Tip Brochures Focus on a Single Issue

The National Taxpayer Advocate directed TAS to create a series of “tax tip” brochures that focus on consumer protection. This series, known as “Consumer Tax Tips,” highlights specific issues in which taxpayer populations may be vulnerable to misinformation, economic harm, unscrupulous preparers, or even fraud. Each brochure encourages self-help but also tells taxpayers that if they can’t get the issue resolved with the IRS, TAS is available to help. The brochures addressed important issues such as the mortgage verification process, Federal Payment Levy Program, and Collection Alternatives (coming soon).

TAS Action Item 8.1: TAS will expand its use of consumer tax tip brochures to assist taxpayers on specific issues, including collection and cancellation of indebtedness income (CODI).

Recommendation to Commissioner: Require the TAS Consumer Tax Tip brochure series be included on the mandatory stock list of all of Taxpayer Assistance Centers (TAC).

(b) Poster to Protect Taxpayers in the Process of Choosing a Preparer

To combat return preparer misconduct and fraud, in early 2013 TAS released a [poster](#) explaining in plain language the importance of choosing a reputable tax preparer. The poster was distributed to the TACs, LITCs, and was available at the American Bar Association Section of Taxation May 2013 meeting in Washington, D.C.¹⁰⁴

(c) Localized Outreach Products to Reach Target Populations

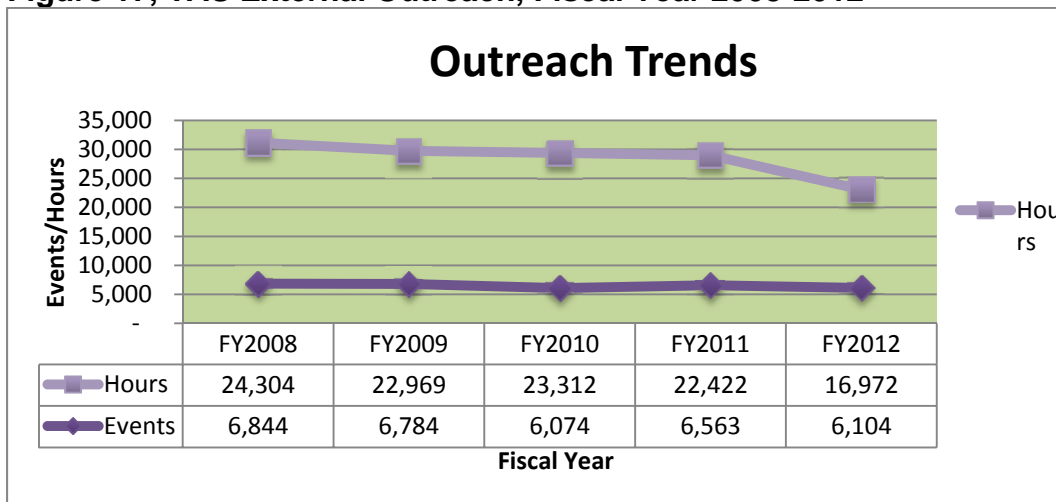
On a local level, the LTAs consistently identify important issues in their communities. With their guidance, TAS C&L creates digital and print pieces that address these issues. C&L has already seen success in this avenue, with a flyer created for the Wyoming LTA, who had learned that truckers were experiencing problems with audits due to their insufficient records. The flyer, with information on how to keep good records, was distributed through local trucking associations (See Appendix F).

7. External Outreach Trends Show Drop in Hours Spent

As a whole, the number of outreach events remained consistent from FY 2008-2012, but the time spent on those activities began to drop in 2012 when budget issues began to surface. As a result of reduced funding available for in-person outreach activities, offices used letter-writing campaigns, emails, and phone calls. The National Taxpayer Advocate is very concerned about the potential reduced effectiveness of this manner of outreach and is closely monitoring the impact of this approach.

¹⁰⁴ IRS Pub. 5074, *Protect Your Tax Refund* (Feb. 2013).

Figure 17, TAS External Outreach, Fiscal Year 2008-2012



VI. INITIATIVES TO INCREASE TRANSPARENCY OF AND ACCOUNTABILITY FOR TAXPAYER ISSUES ROUTINELY RAISED BY THE NATIONAL TAXPAYER ADVOCATE

A. Initiatives to Increase Accountability of the BODs

Taxpayers already have many tools to raise issues that create undue burden for them, including but not limited to:

- SAMS;
- Case referrals to TAS;
- Low Income Taxpayer Clinics,
- Notice and opportunity to comment on guidance published in the Federal Register; and
- The Taxpayer Advocacy Panel and other advisory committees.

However, once taxpayers raise issues, not all functions within the IRS have internal mechanisms to track them or even ensure that they are presented to the appropriate function. The National Taxpayer Advocate submits the following recommendations to improve accountability.

1. Tracking TAS Cases in IRS Operating Division Performance Reviews

In 2003, the IRS Deputy Commissioner for Services and Enforcement recognized that data on TAS cases helps identify systemic issues requiring TAS intervention. By analyzing this data, the Business Operating Divisions (BODs) could act on systemic issues to reduce taxpayer burden. Therefore, in a memo to all BOD commissioners, the Deputy Commissioner requested that all BODs incorporate an ongoing item on TAS case inventory in their Business Performance Reviews. The memo also requested that

such items include any conclusions drawn from the data as well as actions taken to correct problems that regularly cause taxpayers to come to TAS for assistance.¹⁰⁵ IRS leadership never fully implemented this directive. The National Taxpayer Advocate believes this approach would assist in issue identification as well as keep the BOD Commissioners informed about and accountable for systemic problems within their organizations.

Recommendation to Commissioner: Require the BODs to include in their BPRs a description of TAS cases as well as any conclusions drawn regarding systemic problems and any corrective actions taken as discussed in meetings with TAS Senior Leadership.

2. Mandatory Outreach and Tracking of Concerns Raised by Stakeholders

The National Taxpayer Advocate believes personal, face-to-face outreach is vital for restoring and maintaining trust in the IRS. Taxpayers and their representatives need to know that their concerns are received and addressed by human beings within the organization – rather than just getting computer-generated acknowledgements. Putting a face on the IRS is no small endeavor. It will require a servicewide effort with a substantial geographic footprint of external outreach by IRS employees, particularly leadership and managers. Therefore, it is essential to require employees, ranging from the group manager level (in functions with impact on taxpayer rights) all the way up to the IRS Senior Leadership, to perform outreach to taxpayers and practitioners. Instead, the IRS has been heading in the opposite direction by dramatically reducing outreach.¹⁰⁶ Within TAS, as discussed above, all LTAs are required to hold a certain number of outreach events each year. The requirement is critical to keep TAS connected with taxpayers and practitioners. Outreach also provides a continual outlet for raising awareness of issues and gives taxpayers and practitioners another way to elevate issues and concerns about dealing with the IRS.

Accordingly, the National Taxpayer Advocate recommends that the IRS require group managers in collection, examination, and appeals functions to schedule at least five annual external outreach events with their stakeholders and report on the results of such meetings. These activities would include:

- Participating on relevant panels at tax professional association meetings and conferences;
- Speaking to relevant community or business organizations; and

¹⁰⁵ IRS Deputy Commissioner for Services and Enforcement, *Memo to All Division Commissioners on Addressing Systemic Problems in TAS Cases* (Oct. 10, 2003). This memorandum is reprinted as Appendix D in this report.

¹⁰⁶ See National Taxpayer Advocate 2012 Annual Report to Congress 319-333 (Most Serious Problem: *The IRS Is Substantially Reducing Both the Amount and Scope of Its Direct Education and Outreach to Taxpayers and Does Not Measure the Effectiveness of Its Remaining Outreach Activities, Thereby Risking Increased Noncompliance*).

- Speaking at local congressional affairs meetings.

Each operating division should regularly consolidate the results of these events into a report to the Deputy Commissioner for Services and Enforcement. The IRS should also develop an internal mechanism to assign the issues identified on the consolidated reports to the relevant functions and track their responses. All IRS units and employees should be able to view this tracking mechanism (including TAS) so they can monitor the issues and their status.

Recommendations to Commissioner:

- Require IRS employees from the group manager level up to IRS senior leadership to conduct a minimum number of external outreach events, and require each BOD to consolidate the issues raised during these events into a regularly-issued report to the Deputy Commissioner for Services and Enforcement.
- Develop a process to track the assignment of these issues and corrective actions taken. All functions within the IRS (including TAS) should have access to view this tracking so they can monitor the issues raised and their status.
- Require executives in centralized functions, such as Submission Processing and Accounts Management, to participate in in-person outreach sessions at national tax professional conferences and hold focus groups with tax professionals, preparers, and taxpayers to broaden their understanding of the taxpayer experience.

3. New Procedures Are Needed to Track IRS Responses to Problems and Recommendations Raised in the National Taxpayer Advocate's Annual Report

The Annual Report to Congress is the National Taxpayer Advocate's primary advocacy tool. IRC § 7803(c)(2)(B)(ii) requires the National Taxpayer Advocate to submit this report each year and in it, among other things, to identify at least 20 of the most serious problems encountered by taxpayers and make administrative and legislative recommendations to mitigate those problems.¹⁰⁷ Additionally, IRC § 7803(c)(2)(B)(iii)

¹⁰⁷ IRC § 7803(c)(2)(B)(ii) specifies:

(ii) Activities Not later than December 31 of each calendar year, the National Taxpayer Advocate shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the activities of the Office of the Taxpayer Advocate during the fiscal year ending during such calendar year. Any such report shall contain full and substantive analysis, in addition to statistical information, and shall—

(I) identify the initiatives the Office of the Taxpayer Advocate has taken on improving taxpayer services and Internal Revenue Service responsiveness;

(II) contain recommendations received from individuals with the authority to issue Taxpayer Assistance Orders under section [7811](#);

requires that the National Taxpayer Advocate submit the Annual Report directly to Congress “without any prior review or comment from the Commissioner, the Secretary of the Treasury, the Oversight Board, any other officer or employee of the Department of the Treasury, or the Office of Management and Budget.”

The Annual Report to Congress allows the National Taxpayer Advocate to publicly highlight critical issues impacting taxpayers, taxpayer rights, and the IRS and recommend changes. To produce a more meaningful report with actionable recommendations, the National Taxpayer Advocate has created a process that enables the IRS to review and comment on drafts of the “Most Serious Problems.” The National Taxpayer Advocate publishes the IRS comments in full in the report, along with final TAS comments and recommendations. This process for review and comment provides the IRS with an opportunity to work with TAS to resolve problems and shed light on the improvements the IRS has made or on barriers to changes.

To date, however, there has been very little, if any, involvement by the IRS Commissioner and BOD commissioners in reviewing and crafting responses to the Most Serious Problems. Instead, the responses appear to be analyst-driven and written by non-leadership employees, with IRS leaders rarely reading either the MSPs or the responses, even though the report designates these leaders as responsible officials. On several occasions, the National Taxpayer Advocate, upon reading an IRS response, has reached out to a BOD commissioner or function chief and provided him or her with an opportunity to change the response because it was contrary to what the National

(III) contain a summary of at least 20 of the most serious problems encountered by taxpayers, including a description of the nature of such problems;

(IV) contain an inventory of the items described in subclauses (I), (II), and (III) for which action has been taken and the result of such action;

(V) contain an inventory of the items described in subclauses (I), (II), and (III) for which action remains to be completed and the period during which each item has remained on such inventory;

(VI) contain an inventory of the items described in subclauses (I), (II), and (III) for which no action has been taken, the period during which each item has remained on such inventory, the reasons for the inaction, and identify any Internal Revenue Service official who is responsible for such inaction;

(VII) identify any Taxpayer Assistance Order which was not honored by the Internal Revenue Service in a timely manner, as specified under section [7811 \(b\)](#);

(VIII) contain recommendations for such administrative and legislative action as may be appropriate to resolve problems encountered by taxpayers;

(IX) identify areas of the tax law that impose significant compliance burdens on taxpayers or the Internal Revenue Service, including specific recommendations for remedying these problems;

(X) identify the 10 most litigated issues for each category of taxpayers, including recommendations for mitigating such disputes; and

(XI) include such other information as the National Taxpayer Advocate may deem advisable.

Taxpayer Advocate knew was that leader's or the IRS's official position. On other occasions, the National Taxpayer Advocate has discussed issues with a BOD commissioner shortly after publication of the Annual Report and the BOD commissioner has expressed surprise – and occasionally disagreement – with the response submitted by his staff.

The National Taxpayer Advocate may submit recommendations directly to the Commissioner, and “[t]he Commissioner shall establish procedures requiring a formal response to all recommendations submitted to the Commissioner by the National Taxpayer Advocate within 3 months after submission to the Commissioner.”¹⁰⁸ Currently, after the publication of the Annual Report, the National Taxpayer Advocate submits a memorandum to the Commissioner listing all recommendations in the report. The memo begins the three-month timeframe by which the Commissioner provides a response to TAS's final recommendations.¹⁰⁹

The IRS is asked to agree, agree in part, or disagree with each TAS recommendation.¹¹⁰ TAS then reviews the IRS responses to determine whether they are accurate – specifically, whether the corrective actions the IRS has taken or agrees to take resolve the underlying issue.¹¹¹ In many cases, TAS also identifies instances where the IRS has taken steps to resolve an issue in line with a TAS recommendation yet still states that it disagrees with the recommendation. Much as with the IRS's responses included in the Annual Report, the National Taxpayer Advocate often has to go back to the IRS to recommend that it change a response to reflect its actual activities or previous agreements with the National Taxpayer Advocate. Here, too, the IRS responses often show a lack of involvement of IRS leadership and occasionally a refusal on the part of the IRS to recognize that TAS has made a recommendation that the IRS could easily implement, leading to improvements for both the IRS and taxpayers.

TAS continually updates the list of IRS responses, so even where the IRS initially disagrees with a TAS recommendation, the recommendation is later updated to reflect any later IRS adoption. For example, in the 2012 Most Serious Problem on identity theft, the National Taxpayer Advocate listed all of the previous identity theft-related recommendations the IRS had officially disagreed with yet eventually decided to implement. This issue provides a good illustration of the consequences of failing to give

¹⁰⁸ IRC § 7803(c)(3).

¹⁰⁹ To the extent there are recommendations in the report that are legislative in nature, those recommendations are included in the list, but a response from the IRS is not required.

¹¹⁰ Each recommendation the IRS agrees with or agrees in part will remain “open” until the corrective actions are taken and TAS agrees that the actions resolve the underlying issue.

¹¹¹ The final TAS recommendations and IRS responses are published on the TAS website as an Annual Report “report card” tracking TAS's recommendations and IRS responses. On a quarterly basis, TAS provides the IRS a report of all open recommendations to serve as a reminder of recommendations the IRS previously agreed to but that are still outstanding.

Taxpayer Advocate recommendations proper attention. Consistent with its statutory mission, TAS consistently tries to ensure that IRS officials receive the benefit of a taxpayer perspective to assist them in decision making. But when TAS's recommendations are given short shrift, the IRS often adopts policies, or continues to follow existing policies, that it belatedly realizes are not working. On the issue of identity theft, for example, the National Taxpayer Advocate's 2012 report pointed out that if the IRS had adopted TAS's recommendations when they were initially made, millions of taxpayers likely would have been spared from unnecessary delays and frustration, and the IRS would have had less rework as well.¹¹²

Recommendations to Commissioner:

- Develop a process for review of all MSPs and IRS responses to the MSPs by the designated BOD commissioner or other responsible official.
- Require responsible IRS officials to meet with the National Taxpayer Advocate prior to submitting the 90-day responses to the Advocate's Annual Report recommendations transmitted to the Commissioner in order to review those proposed responses, with a particular focus on the recommendations with which the IRS has disagreed. This will help ensure that IRS leaders at the highest levels have a more complete understanding of the taxpayer rights and taxpayer burden implications of the key programs they administer, that they understand what their analysts are saying, and that they assume accountability for those responses.
- Require the BODs to include in their quarterly Business Performance Reviews (BPRs) an update on the status of all open recommendations, including timeliness and an action plan for closing open recommendations and taking actions. The BPRs should also report in a similar manner on any open Taxpayer Rights Impact Statements (TRISs), Taxpayer Advocate Directives (TADs), and Taxpayer Assistance Orders (TAOs).¹¹³

¹¹² Since 2004, the National Taxpayer Advocate has made numerous recommendations in her Annual Reports to Congress to strengthen the ways the IRS helps victims. The IRS ultimately adopted many of TAS's recommendations — often after initially opposing them. The National Taxpayer Advocate urges the IRS to use the knowledge gained from TAS's vast experience to improve its identity theft victim assistance procedures, and thoughtfully consider all of our recommendations. National Taxpayer Advocate 2012 Annual Report to Congress 66 (Most Serious Problem: *The IRS Has Failed to Provide Effective and Timely Assistance to Victims of Identity Theft*).

¹¹³ See IRM 13.2.1.6 for descriptions of and related procedures for processing TADs and TRISs. IRM 13.1.20 provides detailed information about the TAO process.

B. The Process for Clearing Instructions to Staff Is Key to Ensure the Concerns of Internal and External Stakeholders are Addressed

Transparency plays an important role in tax administration and tax compliance. When the IRS fails to clear its procedures with TAS and other stakeholders before implementation, it bypasses an important safeguard of taxpayer rights. The failure to vet new procedures or instructions to staff creates an impression that the agency is acting arbitrarily and denies stakeholders, including TAS, the opportunity to help prevent the IRS from using ill-advised procedures.

The IRS's failure to clear instructions to staff that affect taxpayers through TAS impedes TAS's statutory function. TAS has a statutory duty to "identify areas in which taxpayers have problems in dealings with the Internal Revenue Service [and]... propose changes in the administrative practices of the Internal Revenue Service to mitigate [these] problems."¹¹⁴ TAS cannot fulfill this duty if it is not aware of the IRS's administrative practices because the IRS has failed to write them down and clear them with TAS.

If TAS has the opportunity to vet documents, its employees could raise concerns before the IRS changes policies or procedures, potentially averting or mitigating these problems. In FY 2012, the IRS accepted about 70 percent of TAS's comments provided in response to IRMs and other instructions to staff cleared with TAS.¹¹⁵ The IRS's failure to clear documents with TAS increases the risk the IRS will establish ill-advised procedures that harm taxpayers. For example, Collection updated the IRM 5.19.1 six times from January 2013 through August of 2013, originally coded these IRM changes as not meeting EFOIA criteria, thereby bypassing TAS review, and later determined that four of the six met the EFOIA criteria and posted the updates to the electronic reading room. Yet the function did not clear any of these updates with TAS.

While the IRS generally has procedures to circulate changes to the IRM through TAS, it does not circulate the Chief Counsel Directives Manual (CCDM), through TAS despite our request, for example, to review CCDM Part 32.

Unlike changes to the IRM, the IRS does not have procedures for clearing other "instructions to the public" with TAS.¹¹⁶ For example, it often does not clear letters, notices, forms, publications, and frequently asked questions (FAQs) with TAS, even though the public and IRS employees rely on them.¹¹⁷ Nor does it clear more informal

¹¹⁴ IRC § 7803(c)(2)(A)(ii)-(iii).

¹¹⁵ TAS, *Business Performance Review*, 4th Quarter FY 2012 3 (Sept. 2012).

¹¹⁶ See, e.g., IRM 1.17.3.5.2 (Nov. 16, 2012) (requiring IRS forms, instructions, publications, and certain letters to be cleared, but not necessarily by TAS); IRM 1.17.1.5 (Dec. 10, 2012) (same); IRM 1.17.8.5.1.1.1 (Nov. 19, 2012) (same); IRM 1.17.8.5.1.1.3 (Nov. 19, 2012) (internal use forms); IRM 1.17.8.5.1.3.1 (11-19-2012) (requiring certain items to be cleared through OMB, but TAS is not mentioned).

¹¹⁷ The IRS occasionally asks TAS to review letters, notices, forms, and publications, but it is not required to provide TAS with an opportunity to review these documents.

guidance raising taxpayer rights concerns with TAS, such as audit technique guides (ATGs) that instruct employees how to audit taxpayers in certain industries, or so-called “local” guidance.¹¹⁸ Similarly, it does not clear programming changes, such as changes to the reasonable cause assistant (RCA) or automated case-routing criteria with TAS.¹¹⁹ Without reforms to the IRS’s process for clearing all types of guidance that affect taxpayer rights with internal stakeholders, including TAS – the voice of the taxpayer inside the IRS – the IRS will continue to run an elevated and unnecessary risk of implementing ill-advised guidance and procedures that ignore taxpayer concerns. These internal stakeholders will assist in determining the groups impacted by the proposed changes.

Recommendations to Commissioner:

- Ensure that the IRS shares all IRMs, SERP materials, Forms and Publications and other guidance (including materials published on IRS.gov and the IRS intranet) that impact taxpayer rights with TAS for review and comment prior to issuance. Revisions to the Chief Counsel Directives Manual (CCDM), Part 32, *Published Guidance and Other Guidance to Taxpayers*, should be included in this requirement. This will allow TAS to raise concerns about changes that adversely impact taxpayer rights and/or burden, address taxpayer rights training needs, and make recommendations regarding where information about TAS and TAS case referrals should be included.¹²⁰
- Ensure the IRS clears all sections of the IRM that impact taxpayers’ interaction with the IRS, as TAS has previously requested.
- Ensure the IRS adopts a servicewide plan to consolidate all IRMs on a central site that is easily accessible to all IRS employees. This will ensure the consistent treatment of taxpayers and will help IRS employees locate, and follow, the most current procedures.
- Ensure that the IRS conducts mandatory training for all IMD coordinators and IRM authors about how to use the EFOIA decision tool. Proper coding of updates will ensure that specialized reviewers like TAS will have the opportunity to comment. In addition, reviews should be conducted to ensure that all IRMs are properly coded as meeting EFOIA requirements and a strategy should be

¹¹⁸ IRM 4.28.1.2.4 (Mar. 4, 2008) (requiring audit technique guides to be cleared but not necessarily by TAS). “Local procedures” do not need to be incorporated into the IRM and therefore are not cleared in accordance with normal IRM clearance procedures. IRM 1.11.2.2(5) (May 11, 2012). TAS has raised concerns about the local procedure exception for this reason. See, e.g., National Taxpayer Advocate 2011 Annual Report to Congress 380, 384 n.27.

¹¹⁹ See National Taxpayer Advocate 2010 Annual Report to Congress 71-84.

¹²⁰ For a broader recommendation about the clearance process, see *Initiatives to Increase Transparency of and Accountability for Taxpayer Issues Routinely Raised by the National Taxpayer Advocate*, *supra*.

developed to ensure the IRM author(s) are clearing their changes with Specialized Reviewers.

- Require appropriate IRS personnel to work with Tax Forms and Publications, the Office of Taxpayer Correspondence, and other Specialized Reviewers (e.g., Privacy, Governmental Liaison and Disclosure (PGLD) and TAS) to develop formal procedures for clearing documents that are sent to taxpayers. These formal procedures should be included in the IRM. The procedures should effectively give one function within the IRS the responsibility for overseeing the clearance process for all forms, publications, notices, and letters. The procedures should clearly show how these documents would be reviewed by all stakeholders, and the procedures should describe the resolution process when disagreements as to the content of these documents arise.

VII. EXEMPT ORGANIZATION OUTREACH AND TRAINING

An apparent lack of awareness of TAS and its role, within and outside the IRS, was among the issues cited by the 30 Day Report issued in response to inappropriate reviews of applications for tax-exempt status. The report indicated that “TAS was not involved in virtually any of the cases associated with the inappropriate treatment outlined in the TIGTA report with regard to 501(c)(4) applications.” The report also noted that although the IRS workforce is one of the primary sources of case referrals to TAS, these referrals rarely come from the Exempt Organization unit. To prevent similar events in the future, the Acting Commissioner has directed the Acting Commissioner of the Tax Exempt/Government Entities division and the Acting Director, EO to work with the National Taxpayer Advocate to develop training for all EO personnel on their responsibility for referring cases to TAS.¹²¹

TAS has already begun to train TE/GE employees. The National Taxpayer Advocate met face-to-face with EO Determinations employees and managers in Cincinnati on August 5, 2013. At the meeting, which lasted several hours, the National Taxpayer Advocate provided an overview of IRC § 7811 and related Treasury Regulations, including the distinction between the statutory definition of “significant hardship” (a prerequisite for issuance of a Taxpayer Assistance Order) and EO’s IRM definition of “expedited” applications.¹²² The National Taxpayer Advocate explained the role TAS

¹²¹ Acting Commissioner, *Charting a Path Forward at the IRS: Initial Assessment and Plan of Action* 33 (June 24, 2013). See also Treasury Inspector General for Tax Administration (TIGTA), Ref. No. 2013-10-53, *Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review* (May 14, 2013).

¹²² See IRM 7.20.2.10(4) (Aug. 24, 2012) (allowing for expedited handling “when a factor outside an organization’s control creates a real business need to obtain a letter ruling or determination letter before a certain time in order to avoid serious business consequences”). See also Rev. Proc. 2013-9, § 4.07, 2013-2 I.R.B. 255 (stating that circumstances generally warranting expedited processing include: “(1) a grant to the applicant is pending and the failure to secure the grant may have an adverse impact on the organization’s ability to continue to operate; (2) the purpose of the newly created organization is to provide disaster relief to victims of emergencies such as flood and hurricane; and (3) there have been undue delays in issuing a determination letter or ruling caused by a Service error”).

employees play in advocating for taxpayers who are in IRS audits or examinations, which is similar to the EO determination process. EO employees described their workflows, gave examples of fact patterns they find in their cases, and engaged in dialogue with the National Taxpayer Advocate about how to improve interactions between TAS and EO on TAS cases. This initial discussion helped the National Taxpayer Advocate identify specific areas for TAS employee training, additional systems-access for TAS employees to reduce menial document requests to EO, and improvements in EO case processing.

TAS Action Items:

- Action Item 9.1. Develop and provide ongoing training to EO employees by updating and expanding its existing material for new hires.
- Action Item 9.2. Develop and provide education and training for TAS employees, as discussed in the National Taxpayer Advocate's Special Report to Congress.¹²³

Recommendations to Commissioner:

- After the initial training described in the Commissioner's revised action plan, with implementation planned by June 2014, ensure that TE/GE continues to train its employees, continues to engage with TAS leadership on issues requiring clarification, and reports in its Business Performance Reviews about the training its employees receive regarding TAS and taxpayer rights.¹²⁴
- Authorize TAS to hire two additional TAS technical advisors with EO expertise to assist in individual TAS cases and help to address systemic problems.

In addition to internal outreach and training, TAS must raise awareness of TAS and taxpayer rights throughout the exempt organization community. By communicating with these organizations, TAS can help them identify gaps in service, gaps in awareness of the services the IRS offers, whether the IRS delivers services in the ways the organizations prefer to receive them, and whether organizations are satisfied with the services they use.

TAS Action Item 9.3: Develop and implement an outreach plan for direct communication with exempt organizations, including foundations and academic institutions that offer training or degrees related to the non-profit sector.

¹²³ National Taxpayer Advocate, *Special Report to Congress: Political Activity and the Rights of Applicants for Tax-Exempt Status* (June 30, 2013).

¹²⁴ The Commissioner's revised action plan is attached as Appendix A.

VIII. APPENDICES

APPENDIX A: Action Plan Status Report for Items Assigned to National Taxpayer Advocate as a Result of 30 Day Report (as of 8/7/2013 update)

Action	Action Description	Milestone ID	Milestone	Milestone Owner	Start Date	ECD Date	Status	Milestone Status / Accomplishments	Next Steps
NTA Training: Address Deficiencies in Taxpayer Service by Enhancing Mechanisms for Taxpayer Recourse (29-30,32-34)	Evaluate TAS-Related training of all IRS Personnel	3.2.0	The National Taxpayer Advocate, working with the Acting Deputy Commissioner, Services and Enforcement will evaluate training provided to all IRS employees.	National Taxpayer Advocate (Nina Olson)	6/24/2013	8/23/2013	Green	Initiated a comprehensive review of all TAS related training conducted in the past (delivered on-line and in-person) to: 1) assess the applicability of available material; and 2) identify any additional material required to address current IRS training needs. 7/31/13: Internal TAS inventory listing of all training material completed.	8/16/13: Draft of training assessment and action plan shared with the Acting Deputy Commissioner Services and Enforcement. 8/23/13: Provide inventory summary with action plan to Principal Deputy Commissioner.
	Deliver Action Plan to Address TAS-Related Training of all IRS Personnel	3.2.1	Deliver an action plan to the Commissioner's Office to address any needed improvements to current processes or actual behavior.	National Taxpayer Advocate (Nina Olson)	8/9/2013	8/23/2013	Green	Leveraging the assessment of currently available training materials and the required modifications proposed by TAS, the NTA will provide an action plan to finalize the development of that updated training material that includes delivery mechanisms applicable in today's budgetary climate (i.e., video, online, etc.).	8/23/13: Final assessment provided to the Principal Deputy Commissioner.

Action	Action Description	Milestone ID	Milestone	Milestone Owner	Start Date	ECD Date	Status	Milestone Status / Accomplishments	Next Steps
	Training of EO Personnel for TAS Referrals	3.2.2	Working with the National Taxpayer Advocate, implement a training program for all EO personnel on their responsibilities for referring cases to TAS.	Commr. TEGE (Michael Julianelle) and NTA (Nina Olson)	6/5/2013	7/31/2014	Green	<p>As an initial step to developing TAS related training for all of IRS, the NTA in partnership with the Commissioner TEGE have agreed to leverage EO employees in the piloting process. This informal pilot will utilize existing/slightly modified training, integrated with other pertinent materials for today's environment, to obtain feedback from employees regarding the usefulness of the content and obtain feedback on our training course development concepts.</p> <p>7/17-8/5: Initial discussion with NTA & TEGE; Assigned TEGE project lead; Secured NTA partnership for TEGE pilot/feedback sessions; and on 8/5 NTA visited Cincinnati POD to meet with EO employee to discuss: TAS regulations/statutes; TAS case referrals; and solicit input on the training development effort underway.</p>	<p>11/30/13: Provide NTA training material to TEGE for EO employees, including lessons learned from NTA EO employee discussions conducted on 8/5.</p> <p>1/31/14: Migrate course content to ELMS.</p> <p>12/31/13: Execution of pilot and completion of training for all EO employees.</p> <p>7/31/14: Complete delivery of training to all EO employees.</p>
	Implement Modifications to Address TAS-Related Training of all IRS Personnel	3.2.3	Deliver modifications to the IRS training program, as appropriate, to make necessary improvements to fill whatever gaps may exist.	National Taxpayer Advocate (Nina Olson)	1/1/2014	9/30/2014	Green	Complete any additional changes required to training materials/delivery methods before all IRS employee training is launched. Implement training on a monthly schedule, depending on tax filing season responsibilities.	<p>2/28/14: Incorporate lessons learned into final training materials.</p> <p>4/30/14: Incorporate training into ELMS</p> <p>5/15: Communicate training purpose and process to employees.</p>

Action	Action Description	Milestone ID	Milestone	Milestone Owner	Start Date	ECD Date	Status	Milestone Status / Accomplishments	Next Steps
									6/1: Begin tracking course completion statistics.
NTA Outreach: Address Deficiencies in Taxpayer Service by Enhancing Mechanisms for Taxpayer Recourse (29-30,32-34)	National Taxpayer Advocate Recommendations to Expand National Awareness of TAS	3.3.1	Provide the Commissioner's Office with any additional suggestions that should be considered for expanding national awareness of the TAS program.	National Taxpayer Advocate (Nina Olson)	6/24/2013	8/23/2013	Green	In addition to TAS related training enhancements, the NTA will provide the Principal Deputy Commissioner with recommendations to expand national awareness of TAS. These recommendations will cover: 1) non-training related products and communication enhancements to expand awareness of TAS internally across IRS; and 2) enhancements to communications and products aimed at raising general public awareness; and 3) while taxpayers interact with IRS employees seeking customer service from the IRS (walk-in sites, incoming call handling etc.). 7/31/13: Internal TAS recommendations completed to NTA.	8/16/13: Draft of recommendations to NTA including the history of IRS outreach efforts; market research to identify the underserved population; and improvement opportunities to reach this population through appropriate vehicles/channels.

Action	Action Description	Milestone ID	Milestone	Milestone Owner	Start Date	ECD Date	Status	Milestone Status / Accomplishments	Next Steps
	Initiate Internal and External Outreach on the Role of TAS	3.3.2	Initiate additional internal and external education and outreach about the role of the National Taxpayer Advocate in assisting taxpayers in resolving problems with the IRS.	National Taxpayer Advocate (Nina Olson)	8/24/2013	9/30/2014	Green	Implementation of internal outreach efforts will be addressed through TAS specific training provided to all IRS employees by 9/30/14 (3.2.3). NTA will also leverage the recommendations developed on 8/23/13 (above 3.3.1) to create an action plan for outreach efforts. The action plan to enhance external outreach will be developed by 12/31/13.	9/15/13: Incorporate feedback received from the 8/23 recommendations provided to the Principal Deputy Commissioner. 12/31/13: Develop action plan for deployment of FY14 approved outreach efforts.
	TAS Pub 1 Review and Implementation	3.3.3	Review areas across the IRS where the distribution of "Publication 1" may be appropriate even when audit selection is not occurring. Analysis and implementation of changes expected by 9/30/13.	National Taxpayer Advocate (Nina Olson)	6/24/2013	9/30/2013	Green	The TAS organization will identify all organizations receiving Pub 1; 1) provide recommendations for any potential expanded distribution (outside the audit selection process); and 2) implement approved improvements in the distribution of Pub 1 material.	9/13/13: Collaborated with tax administration units to: 1) identify all organizations receiving Pub 1; and 2) obtain approval for expanding distribution of existing Pub 1 materials. 9/30/13: Implement any appropriate new distribution channels for existing Pub 1 materials.

Action	Action Description	Milestone ID	Milestone	Milestone Owner	Start Date	ECD Date	Status	Milestone Status / Accomplishments	Next Steps
	Raise Taxpayer Awareness of Rights and Tools	3.3.4	Raise taxpayer awareness of their rights and tools, such as TAS, and further elevate the transparency of, and accountability for, taxpayer issues being routinely raised by the National Taxpayer Advocate.	National Taxpayer Advocate (Nina Olson)	8/24/2013	6/30/2014	Green	Provide recommendations for the design of updated/new products and communication tools specifically aimed at creating awareness of taxpayer rights and tools available to taxpayers to obtain enhanced information/services. These products and tools would be directed at point of service interactions related to specific taxpayer needs (i.e., Offer in Compromise, Levy Releases, etc.).	<p>9/30/13: Approval of Taxpayer Bill of Rights modifications underway.</p> <p>12/31/13: Complete draft of new Pub 1 documents.</p> <p>2/28/14: Complete focus groups on new Pub 1 materials.</p> <p>6/30/14: Complete design of Pub 1 products and communications tools that are organizationally specific (Appeals, Collection, Exam) and concisely explain rights, statutory remedies and taxpayer responsibilities.</p>
	Enhance Mechanisms for Taxpayers to Address IRS Actions Causing Undue Burden	3.3.5	Provide enhanced mechanisms for taxpayers to address situations where they feel IRS actions are causing undue burden or delays.	National Taxpayer Advocate (Nina Olson)	7/1/2014	4/30/2015	Green	Implement new Pub 1 products and other approved recommendations from 3.2.6.	Implement new Pub 1 products and other approved recommendations from 3.2.6.

APPENDIX B: Completed Internal Outreach Activities: FY 2013 Through July 31, 2013

COMPLETED INTERNAL OUTREACH ACTIVITIES FY 2013 AS OF 7/31/2013		
TAS Offices	Hours	Number of Activities
Area 1		
A1-Albany, NY	2	1
IRS Employees-Meetings, etc.	2	1
A1-Brookhaven Campus	47	26
IRS Employees-CPE Updates	29	17
IRS Employees-Meetings, etc.	16	8
IRS Employees-New Hires	2	1
A1-Brooklyn, NY	17	4
IRS Employees-Meetings, etc.	17	4
A1-Buffalo, NY	2	2
IRS Employees-Meetings, etc.	2	2
A1-Manhattan, NY	8	6
IRS Employees-Meetings, etc.	8	6
A1-Puerto Rico/Intl	15	7
IRS Employees-CPE Updates	13	6
IRS Employees-Meetings, etc.	2	1
A1-Springfield, NJ	10.5	4
IRS Employees-Meetings, etc.	10.5	4
Area 2	Hours	Number of Activities
A2-Baltimore, MD	2	1
IRS Employees-Meetings, etc.	2	1
A2-Columbia, SC	7	4
IRS Employees-Meetings, etc.	7	4
A2-Greensboro, NC	3.5	4
IRS Employees-Meetings, etc.	3.5	4
A2-Philadelphia Campus	29	34
IRS Employees-CPE Updates	21.5	26
IRS Employees-Meetings, etc.	3.5	3
IRS Employees-New Hires	4	5
A2-Philadelphia, PA	3	2
IRS Employees-Meetings, etc.	3	2
A2-Richmond, VA	20.5	5
IRS Employees-CPE Updates	5.5	1

IRS Employees-Meetings, etc.	15	4
A2-Wilmington, DE	4	2
IRS Employees-CPE Updates	2	1
IRS Employees-Meetings, etc.	2	1
Area 3	Hours	Number of Activities
A3-Atlanta Campus	16.7	12
IRS Employees-CPE Updates	9	3
IRS Employees-Meetings, etc.	0.7	7
IRS Employees-New Hires	7	2
A3-Atlanta, GA	1	1
IRS Employees-Meetings, etc.	1	1
A3-Birmingham, AL	16	12
IRS Employees-Meetings, etc.	16	12
A3-Ft Lauderdale, FL	5.5	3
IRS Employees-Meetings, etc.	5.5	3
A3-Jackson, MS	3	1
IRS Employees-Meetings, etc.	3	1
A3-Jacksonville, FL	0	1
IRS Employees-CPE Updates	0	1
A3-New Orleans, LA	1	1
IRS Employees-Meetings, etc.	1	1
Area 4	Hours	Number of Activities
A4-Cincinnati Campus	10.3	10
IRS Employees-CPE Updates	5.4	5
IRS Employees-Meetings, etc.	1.9	3
IRS Employees-New Hires	3	2
A4-Cincinnati, OH	35.3	14
IRS Employees-Meetings, etc.	31.3	13
IRS Employees-New Hires	4	1
A4-Cleveland, OH	6	4
IRS Employees-Meetings, etc.	6	4
A4-Detroit, MI	24.5	9
IRS Employees-CPE Updates	8	4
IRS Employees-Meetings, etc.	7.5	4
IRS Employees-New Hires	9	1
A4-Indianapolis, IN	34.7	28
IRS Employees-Meetings, etc.	34.7	28
A4-Louisville, KY	5.7	4

IRS Employees-Meetings, etc.	5.7	4
A4-Memphis Campus	7	4
IRS Employees-CPE Updates	3	1
IRS Employees-New Hires	4	3
A4-Nashville, TN	12.5	6
IRS Employees-CPE Updates	12	5
IRS Employees-Meetings, etc.	0.5	1
A4-Parkersburg, WV	1.5	1
IRS Employees-Meetings, etc.	1.5	1
Area 5	Hours	Number of Activities
A5-Albuquerque, NM	6	3
IRS Employees-Meetings, etc.	6	3
A5-Austin Campus	152.8	57
IRS Employees-CPE Updates	60	26
IRS Employees-Meetings, etc.	55.3	15
IRS Employees-New Hires	37.5	16
A5-Austin, TX	4.5	3
IRS Employees-Meetings, etc.	4.5	3
A5-Dallas, TX	35	3
IRS Employees-CPE Updates	33	1
IRS Employees-Meetings, etc.	2	2
A5-Denver, CO	16.7	8
IRS Employees-CPE Updates	16.7	8
A5-Houston, TX	15	5
IRS Employees-Meetings, etc.	15	5
A5-Little Rock, AR	1	1
IRS Employees-Meetings, etc.	1	1
A5-Oklahoma City, OK	29.5	4
IRS Employees-Meetings, etc.	29.5	4
Area 6	Hours	Number of Activities
A6-Aberdeen, SD	6	4
IRS Employees-Meetings, etc.	6	4
A6-Boise, ID	2.5	2
IRS Employees-Meetings, etc.	2.5	2
A6-Cheyenne, WY	11	5
IRS Employees-Meetings, etc.	11	5
A6-Fargo, ND	5.5	5
IRS Employees-Meetings, etc.	5.5	5

A6-Helena, MT	3	1
IRS Employees-New Hires	3	1
A6-Ogden Campus	115.7	29
IRS Employees-CPE Updates	37.1	7
IRS Employees-Meetings, etc.	78.6	22
A6-Portland, OR	16.5	10
IRS Employees-Meetings, etc.	11.5	6
IRS Employees-New Hires	5	4
A6-Salt Lake City, UT	1	1
IRS Employees-Meetings, etc.	1	1
A6-Seattle, WA	8.5	6
IRS Employees-Meetings, etc.	8.5	6
Area 7	Hours	Number of Activities
A7-Fresno Campus	31	6
IRS Employees-Meetings, etc.	23	4
IRS Employees-New Hires	8	2
A7-Honolulu, HI	1	2
IRS Employees-Meetings, etc.	1	2
A7-Las Vegas, NV	2	2
IRS Employees-Meetings, etc.	2	2
A7-Los Angeles, CA	11	4
IRS Employees-Meetings, etc.	9	3
IRS Employees-New Hires	2	1
A7-Oakland, CA	9.5	5
IRS Employees-CPE Updates	5.5	3
IRS Employees-Meetings, etc.	4	2
A7-Sacramento, CA	0.5	1
IRS Employees-Meetings, etc.	0.5	1
Area 8	Hours	Number of Activities
A8-Chicago,IL	8.5	9
IRS Employees-Meetings, etc.	8.5	9
A8-Des Moines, IA	24	8
IRS Employees-CPE Updates	22	7
IRS Employees-Meetings, etc.	2	1
A8-Kansas City Campus	14.2	6
IRS Employees-CPE Updates	2.4	2
IRS Employees-Meetings, etc.	0.8	1
IRS Employees-New Hires	11	3

A8-Milwaukee, WI	6	1
IRS Employees-Meetings, etc.	6	1
A8-Omaha, NE	4.5	3
IRS Employees-Meetings, etc.	4.5	3
A8-St. Louis, MO	7.5	7
IRS Employees-Meetings, etc.	5.5	6
IRS Employees-New Hires	2	1
A8-Wichita, KS	9	6
IRS Employees-Meetings, etc.	9	6
Area 9	Hours	Number of Activities
A9-Andover Campus	55.1	38
IRS Employees-CPE Updates	51.3	35
IRS Employees-New Hires	3.8	3
A9-Boston, MA	4	2
IRS Employees-Meetings, etc.	4	2
A9-Burlington, VT	5	1
IRS Employees-Meetings, etc.	5	1
A9-Portsmouth, NH	11	5
IRS Employees-Meetings, etc.	11	5
A9-Providence, RI	2	3
IRS Employees-Meetings, etc.	2	3
Headquarters	Hours	Number of Activities
HQ-DC LTA	15	3
IRS Employees-Meetings, etc.	15	3
HQ-ITAP	59.1	46
IRS Employees-CPE Updates	5.5	2
IRS Employees-Meetings, etc.	53.6	44
HQ-SA	3.5	4
IRS Employees-Meetings, etc.	3.5	4
Grand Total	1,064.8	522

APPENDIX C: Local Outreach Initiatives Completed Through July 2013

Count of Outreach Activity																
Type	HQ/Area	Local	Total	Actual Audience	Hours	Cost	Dropped Off TAs Materials	Email	Exhibit Booth	In Person Meeting	Letter	Phone Call	Presentation	Tele/Video Conference	Grand Total	
Grassroots	Area 1	A1-Albany, NY	40	2,572	25.5	\$-	0	0	0	0	12	26	0	0	38	
		A1-Brookhaven Campus	3	38	14.5	\$30.40	0	0	0	3	0	0	0	0	3	
		A1-Brooklyn, NY	2	61	7	\$-	0	1	0	1	0	0	0	0	2	
		A1-Manhattan, NY	14	377	74.5	\$-	0	1	0	2	0	2	8	1	14	
		A1-Puerto Rico/Intl	12	5,000	6	\$-	0	8	0	0	4	0	0	0	12	
		A1-Springfield, NJ	1	1	2	\$-	0	0	0	1	0	0	0	0	1	
		Area 1 Total		72	8,049	129.5	30.4	0	10	0	7	16	28	8	1	70
	Area 2	A2-Columbia, SC	7	746	24	\$46.54	0	0	0	4	0	0	0	3	0	7
		A2-Greensboro, NC	2	10	5.5	\$37.95	0	0	1	1	0	0	0	0	2	
		A2-Philadelphia Campus	23	10,263	104	\$180.12	8	3	5	3	0	0	4	0	23	
		A2-Philadelphia, PA	14	58	5.5	\$27.12	0	0	0	1	13	0	0	0	14	
		A2-Pittsburgh, PA	111	1,665	47.2	\$-	0	1	0	0	110	0	0	0	111	
		A2-Richmond, VA	19	87	14.6	\$98.40	0	0	0	2	17	0	0	0	19	
		A2-Wilmington, DE	10	42	23.4	\$390.95	0	0	0	2	4	0	4	0	10	
	Area 2 Total		186	12,871	224.2	\$781.08	8	4	6	13	144	0	11	0	186	
	Area 3	A3-Birmingham, AL	36	691	32	\$-	0	19	1	0	16	0	0	0	36	
		A3-Ft Lauderdale, FL	34	1,534	35.75	\$183.00	0	0	0	5	27	0	2	0	34	
		A3-Jackson, MS	20	1,855	10	\$-	0	0	0	0	20	0	0	0	20	
		A3-Jacksonville, FL	64	113	14.6	\$-	0	2	0	0	61	0	0	1	64	
		A3-New Orleans, LA	14	115	6	\$-	0	0	0	0	14	0	0	0	14	
Area 3 Total			168	4,308	98.35	\$183.00	0	21	1	5	138	0	2	1	168	
Area 4	A4-Cincinnati Campus	54	0	27.3	\$-	0	0	0	0	54	0	0	0	54		
	A4-Detroit, MI	1	1	0.5	\$-	0	0	0	0	0	1	0	0	1		
	A4-Indianapolis, IN	5	625	36.5	\$-	0	1	0	0	4	0	0	0	5		
	A4-Nashville, TN	6	215	15.5	\$-	0	2	1	1	1	0	0	0	5		
	A4-Parkersburg, WV	60	61	2	\$40.82	0	0	0	1	59	0	0	0	60		
Area 4 Total		126	902	81.8	\$40.82	0	3	1	2	118	1	0	0	125		
Area 5	A5-Albuquerque, NM	15	54	18	\$-	0	0	0	1	13	0	1	0	15		
	A5-Austin Campus	5	80	19.5	\$-	0	0	2	3	0	0	0	0	5		
	A5-Austin, TX	2	2	2.5	\$-	0	2	0	0	0	0	0	0	2		
	A5-Dallas, TX	13	610	6.5	\$-	0	2	0	0	11	0	0	0	13		

		A5-Houston, TX	13	89	24	\$-	0	0	0	3	10	0	0	0	13
		A5-Little Rock, AR	18	190	9	\$-	0	0	0	0	18	0	0	0	18
		A5-Oklahoma City, OK	26	3,291	34	\$231.75	1	0	0	4	16	3	2	0	26
		A5-Phoenix, AZ	6	0	1	\$-	0	0	0	0	0	0	0	0	0
		Area 5 Total	98	4,316	114.5	\$231.75	1	4	2	11	68	3	3	0	92
		Area 6													
		A6-Boise, ID	56	140	8.15	\$-	0	1	0	2	53	0	0	0	56
		A6-Cheyenne, WY	28	0	17.25	\$-	0	0	0	0	0	0	0	0	0
		A6-Fargo, ND	1	150	7.5	\$-	0	0	1	0	0	0	0	0	1
		A6-Helena, MT	2	103	1.5	\$-	0	1	0	0	1	0	0	0	2
		A6-Ogden Campus	2	2	1	\$-	0	0	0	0	2	0	0	0	2
		A6-Portland, OR	33	35	17.5	\$-	0	0	0	2	31	0	0	0	33
		A6-Salt Lake City, UT	65	635	19	\$-	0	0	0	2	61	1	0	0	64
		A6-Seattle, WA	18	18	4.5	\$-	0	0	0	0	18	0	0	0	18
		Area 6 Total	205	1,083	76.4	\$-	0	2	1	6	166	1	0	0	176
		Area 7													
		A7-Anchorage, AK	13	8,122	12.5	\$-	0	0	1	0	12	0	0	0	13
		A7-Fresno Campus	21	29	14.6	\$-	8	0	0	3	10	0	0	0	21
		A7-Honolulu, HI	4	55	1	\$-	0	0	0	0	2	0	0	2	4
		A7-Laguna Niguel, CA	11	0	3	\$-	0	0	0	0	0	0	0	0	0
		A7-Las Vegas, NV	3	1,100	9	\$-	0	0	0	0	3	0	0	0	3
		A7-Los Angeles, CA	4	31	9	\$-	0	0	0	0	2	2	0	0	4
		A7-Oakland, CA	5	25	7.16	\$48.43	0	0	0	1	4	0	0	0	5
		A7-Sacramento, CA	12	60	2	\$-	0	0	0	0	12	0	0	0	12
		Area 7 Total	73	9,422	58.26	\$48.43	8	0	1	4	45	2	0	2	62
		Area 8													
		A8-Chicago, IL	3	220	3	\$-	0	0	0	0	2	0	1	0	3
		A8-Des Moines, IA	1	10	2	\$-	0	0	0	1	0	0	0	0	1
		A8-Kansas City Campus	4	2,528	4.6	\$-	0	0	0	2	0	0	2	0	4
		A8-Milwaukee, WI	1	150	18	\$86.06	0	0	1	0	0	0	0	0	1
		A8-Omaha, NE	3	116	14.5	\$64.94	0	0	0	0	2	0	1	0	3
		A8-Springfield, IL	15	2,050	10	\$-	0	0	0	0	14	0	1	0	15
		A8-St. Paul, MN	11	44	21	\$-	0	0	0	0	1	8	2	0	11
		A8-Wichita, KS	2	18	6.5	\$-	0	0	0	0	1	0	1	0	2
		Area 8 Total	40	5,136	79.6	\$151.00	0	0	1	3	20	8	8	0	40
		Area 9													
		A9-Andover Campus	6	400	0.6	\$-	0	6	0	0	0	0	0	0	6
		A9-Augusta, ME	35	38	13.4	\$41.86	0	0	0	2	33	0	0	0	35
		A9-Burlington, VT	17	17	11.5	\$-	0	0	0	0	17	0	0	0	17
		A9-Hartford, CT	27	65	16.75	\$81.26	0	0	0	2	25	0	0	0	27
		A9-Portsmouth, NH	3	72	11	\$-	0	0	0	1	2	0	0	0	3
		A9-Providence, RI	18	18	5.5	\$-	0	0	0	0	16	1	0	0	17
		Area 9 Total	106	610	58.75	\$123.12	0	6	0	5	93	1	0	0	105
		Headquarters													
		HQ-ITAP	1	8	2.5	\$-	0	0	0	0	0	0	1	0	1

	Headquarters Total		1	8	2.5	\$-	0	0	0	0	0	0	1	0	1
Grassroots Total			1,075	46,705	923.86	\$1,589.60	17	50	13	56	808	44	33	4	1,025
Traditional	Area 1	A1-Brooklyn, NY	9	414	70	\$-	0	1	1	4	0	0	2	0	8
		A1-Manhattan, NY	38	379	41.5	\$-	0	2	0	3	0	28	5	0	38
		A1-Puerto Rico/Intl	4	54	8	\$-	0	0	0	4	0	0	0	0	4
		A1-Springfield, NJ	13	31	52	\$339.75	0	0	0	11	0	1	1	0	13
	Area 1 Total		64	878	171.5	\$339.75	0	3	1	22	0	29	8	0	63
	Area 2	A2-Columbia, SC	18	844	79	\$967.18	2	0	0	11	1	2	2	0	18
		A2-Greensboro, NC	1	22	17	\$110.00	0	0	1	0	0	0	0	0	1
		A2-Philadelphia Campus	1	1	1	\$-	0	0	0	1	0	0	0	0	1
		A2-Philadelphia, PA	4	250	25.5	\$-	0	0	1	1	0	0	2	0	4
		A2-Pittsburgh, PA	5	22	2.5	\$-	0	0	0	0	5	0	0	0	5
		A2-Richmond, VA	2	52	5	\$41.90	0	0	0	2	0	0	0	0	2
		A2-Wilmington, DE	1	32	2	\$-	0	0	0	0	0	0	1	0	1
	Area 2 Total		32	1,223	132	\$1,119.08	2	0	2	15	6	2	5	0	32
	Area 3	A3-Ft Lauderdale, FL	11	184	55.5	\$210.77	0	0	0	8	0	0	3	0	11
		A3-Jackson, MS	5	780	14	\$40.86	0	0	1	0	4	0	0	0	5
		A3-Jacksonville, FL	2	3	1.25	\$-	0	0	0	1	1	0	0	0	2
		A3-New Orleans, LA	4	50	13.5	\$-	0	0	0	1	1	0	0	2	4
	Area 3 Total		22	1,017	84.25	\$251.63	0	0	1	10	6	0	3	2	22
	Area 4	A4-Detroit, MI	28	186	58.5	\$95.58	0	0	0	13	0	1	3	11	28
		A4-Indianapolis, IN	10	380	59.5	\$-	1	0	0	1	6	1	1	0	10
		A4-Louisville, KY	1	115	2	\$-	0	0	0	0	0	0	1	0	1
		A4-Memphis Campus	2	16	38	\$-	0	0	0	1	0	0	1	0	2
	Area 4 Total		41	697	158	\$95.58	1	0	0	15	6	2	6	11	41
	Area 5	A5-Albuquerque, NM	1	1	0.5	\$-	0	0	0	0	1	0	0	0	1
		A5-Dallas, TX	15	1369	207.2	\$447.42	0	0	4	8	0	3	0	0	15
		A5-Little Rock, AR	1	210	6	\$-	0	0	0	0	0	0	1	0	1
		A5-Oklahoma City, OK	4	30200	55.5	\$-	0	1	0	3	0	0	0	0	4
		A5-Phoenix, AZ	5	344	25.5	\$-	0	0	0	4	0	0	1	0	5
	Area 5 Total		26	32,124	294.7	\$447.42	0	1	4	15	1	3	2	0	26
	Area 6	A6-Aberdeen, SD	12	16	21	\$-	0	3	0	8	0	1	0	0	12
		A6-Boise, ID	16	629	40	\$-	0	1	0	13	0	0	2	0	16
		A6-Cheyenne, WY	9	0	8.25	\$42.00	0	0	0	0	0	0	0	0	0
		A6-Helena, MT	3	13	3	\$-	0	0	0	2	0	1	0	0	3
		A6-Ogden Campus	12	83,727	29.5	\$-	3	1	1	6	0	1	0	0	12
		A6-Portland, OR	10	63	17.5	\$-	0	0	0	8	0	2	0	0	10
		A6-Salt Lake City, UT	21	873	29.25	\$-	0	0	0	14	0	6	1	0	21
		A6-Seattle, WA	1	80	4	\$-	0	0	0	0	0	0	1	0	1

	Area 6 Total		84	85,401	152.5	\$42.00	3	5	1	51	0	11	4	0	75
	Area 7	A7-Anchorage, AK	1	27	3	\$-	0	0	0	0	0	0	0	1	1
		A7-Fresno Campus	1	2	1	\$-	1	0	0	0	0	0	0	0	1
		A7-Honolulu, HI	3	12	1.5	\$-	0	0	0	0	3	0	0	0	3
		A7-Laguna Niguel, CA	4	300	31	\$266.71	0	0	1	0	0	0	3	0	4
		A7-Las Vegas, NV	8	310	14	\$-	0	0	0	5	0	1	2	0	8
		A7-Los Angeles, CA	20	389	102	\$133.52	0	0	0	3	2	8	6	1	20
		A7-Oakland, CA	11	101	85	\$3,034.26	0	2	0	4	2	1	2	0	11
	Area 7 Total		48	1,141	237.5	\$3,434.49	1	2	1	12	7	10	13	2	48
	Area 8	A8-Des Moines, IA	3	17	3	\$-	1	0	0	1	0	0	0	0	2
		A8-Kansas City Campus	4	102	21.5	\$-	0	0	1	2	0	1	0	0	4
		A8-Milwaukee, WI	3	7	4.5	\$-	1	0	0	0	0	2	0	0	3
		A8-Omaha, NE	1	12	1	\$-	0	0	0	0	0	1	0	0	1
		A8-Springfield, IL	5	3,580	22	\$125.00	0	0	2	0	0	0	2	1	5
		A8-St. Louis, MO	10	179	58	\$542.75	0	0	0	7	0	0	2	0	9
	Area 8 Total		26	3,897	110	\$667.75	2	0	3	10	0	4	4	1	24
	Area 9	A9-Augusta, ME	1	0	24	\$-	0	0	0	0	0	0	0	0	0
		A9-Boston, MA	2	216	15	\$75.77	0	0	0	0	0	0	2	0	2
		A9-Burlington, VT	1	1	0.5	\$-	0	0	0	0	1	0	0	0	1
		A9-Hartford, CT	3	66	4.25	\$17.21	0	0	0	1	1	0	1	0	3
		A9-Providence, RI	7	221	23	\$50.75	0	0	0	3	0	0	2	1	6
	Area 9 Total		14	504	66.75	\$143.73	0	0	0	4	2	0	5	1	12
	Headquarters	HQ-DC LTA	6	6	29	\$43.00	1	0	0	1	1	0	2	0	5
		HQ-SA	1	17	2	\$-	0	0	0	0	0	0	1	0	1
	Headquarters Total		7	23	31	\$43.00	1	0	0	1	1	0	3	0	6
	Traditional Total		364	126,958	1438.2	\$6,584.43	10	11	13	155	29	61	53	17	349
	Grand Total		1,439	173,663	2362.06	\$8,174.03	27	61	26	211	837	105	86	21	1,374
		% Grassroots	75%	27%	39%	19%	2%	4%	2%	15%	61%	8%	6%	2%	100%

87% of the events were planned - meaning 13% of the outreaches under this initiative were identified along the way.

81% of outreach dollars were spent on traditional events reaching 126,958 targeted individuals (73% of total audience)

33% of the initiatives contained an element of personal contact (phone, meetings, calls)

APPENDIX D: Memorandum from Deputy Commissioner for Services and Enforcement Addressing Systemic Problems in TAS Cases, dated Oct. 10, 2003



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

October 10, 2003

MEMORANDUM FOR DIVISION COMMISSIONERS

FROM: Mark E. Matthews *MEM*
Deputy Commissioner for Services and Enforcement

SUBJECT: Addressing Systemic Problems in TAS Cases

Over the last year, the Office of the Taxpayer Advocate has been providing you with information on the number, type, and final resolution of cases TAS receives from your organization. This information helps the Service identify the systemic causes, if any, that lead to a need for TAS intervention. Through analysis of this data, we can identify actions that can be taken to reduce taxpayer burden by correcting systemic problems. In addition, the IRS Oversight Board plans to evaluate our success in reducing systemic problems:

"Agreed that when the Board and its committees measure the performance of the OTA, ODs, and senior executives, the measures shall include progress in reducing the occurrence of systemic problems that taxpayers encounter in dealing with ODs and progress of the OTA and ODs in promptly resolving such problems and providing prompt relief in other cases referred or returned by TAS to ODs for resolution."¹

TAS has recently implemented a redesigned management information system (TAMIS) to collect additional information about case inventory, as provided for in your Service Level Agreement (SLA) with TAS. TAS will be able to provide reports on the number, location, age, and status of the Operations Assistance Requests (OARs) for each of your organizations. These reports were requested by your representative on the cross-functional SLA task force.

To ensure that we maintain focus on this area, I am asking each of you to incorporate an ongoing item on TAS case inventory in your Business Performance Review (BPR) starting in Fiscal year '04. This item should include any conclusions you draw from the reports as well as initiatives you are pursuing to correct identified systemic problems.

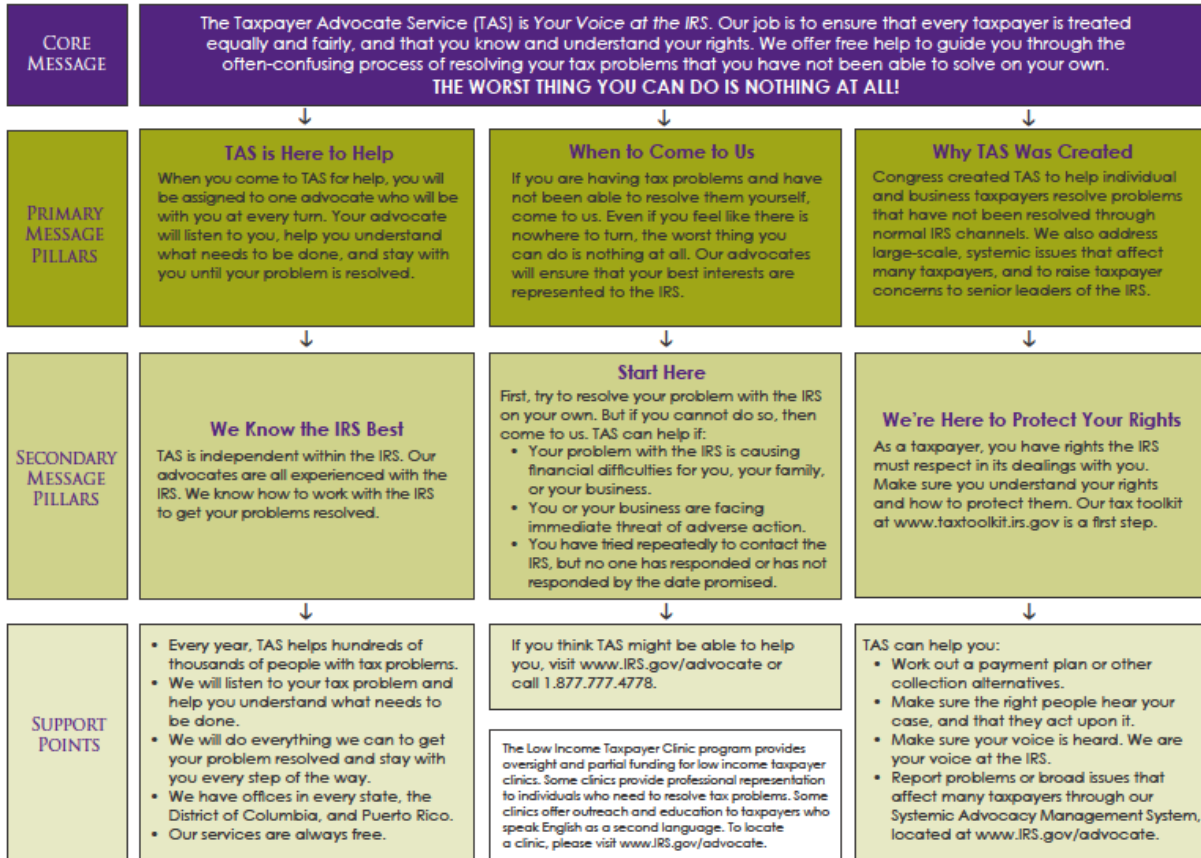
cc: Nina Olson

¹ IRS Oversight Board, *Oversight of the Office of Taxpayer Advocate: Principal Findings and Actions*, September 2002, p. 13.

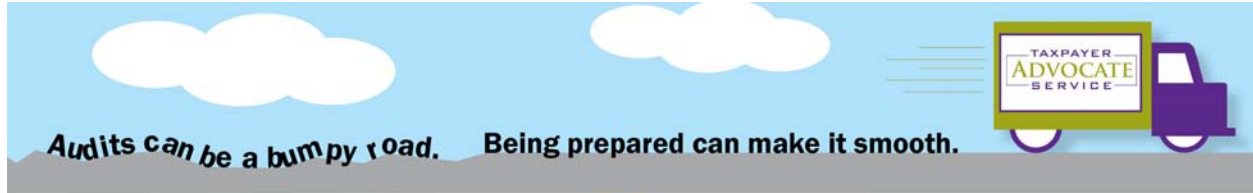
APPENDIX E: TAS Message Map



TAXPAYER ADVOCATE SERVICE MESSAGE MAP




APPENDIX F: TAS Flyer



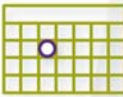
For those individuals in the trucking industry, you may have a mix of jobs, and your taxes might get complicated. In an audit, a little preparation can go a long way.

The most important thing? Make sure you are keeping good records.

For each transaction you should record:



Amount




Date


And ALWAYS Keep Your Receipts!

_____ \$


_____ \$

_____ \$





Location



Description of the expense

If the company you work for reimburses any expenses, you will also need a copy of their reimbursement policy.

The Reimbursement Policy

will show which types of expenses can be reimbursed by the company.

This will help you distinguish between reimbursed and out-of-pocket expenses, which are treated differently for tax purposes.

It is best to get a copy of this policy at the start of your relationship with the company.



The Taxpayer Advocate Service is your voice at the IRS. If you are having a tax problem that has gone unresolved by the IRS, we may be able to help. Find out more at www.taxpayeradvocate.irs.gov or call (877) 777-4778.

For more information, look for the following publications at IRS.gov:
 Publication 463, Travel, Entertainment, Gift, and Car Expenses
 Publication 334, Tax Guide for Small Businesses
 Publication 535, Business Expenses

APPENDIX G: List of TAS Action Items Contained in this Report

TOPIC	ACTION ITEM(S)	Start Date	End Date
1. Internal Outreach	<ul style="list-style-type: none"> Action Item 1.1. Determine the IRS functions with public contact employees that warrant meetings between IRS group managers and local TAS employees to discuss issues leading to case referrals to TAS. 	09/01/13	03/31/14
	<ul style="list-style-type: none"> Action Item 1.2. Incorporate role-plays into ongoing training materials for appropriate employees. 	09/01/13	03/31/14
	<ul style="list-style-type: none"> Action Item 1.3. Develop presentations on specific topics each year, including key issues from the Annual Report to Congress, to help employees understand TAS's role, and to show that referring a case to TAS can help identify systemic problems, which could lead to a systemic solution that benefits many taxpayers. 	09/01/13	ongoing
	<ul style="list-style-type: none"> Action Item 1.4. Update and enhance internal outreach materials to make all electronic and print materials current and distribute them widely among IRS functions. 	09/01/13	ongoing
	<ul style="list-style-type: none"> Action Item 1.5. Update Publication 4571, <i>Taxpayer Advocate Service (TAS) and Taxpayer Rights</i>, for IRS employees to reflect current TAS criteria, case examples, and the National Taxpayer' Advocate's Taxpayer Bill of Rights and Responsibilities. 	09/01/13	ongoing
2. Training for IRS Employees	<ul style="list-style-type: none"> Action Item 2.1. Initiate a comprehensive review of all previous TAS-related training to assess the applicability of available material and identify additional material needed to address current IRS training needs. 	10/01/13	12/31/13
	<ul style="list-style-type: none"> Action Item 2.2. Update the training for IRS employees that TAS previously delivered through mandatory briefings in ELMS. 	10/01/13	12/31/13
	<ul style="list-style-type: none"> Action Item 2.3. Analyze the training needs of all IRS employees and determine the appropriate method of 	10/01/13	03/31/14

TOPIC	ACTION ITEM(S)	Start Date	End Date
	delivery (i.e., online or face-to-face).		
	<ul style="list-style-type: none"> Action Item 2.4. Review scheduled filing season and other recurring IRS training for all operating divisions (BODs) and the Office of Appeals, determine the appropriate venues in which to include TAS-related education and awareness, and develop a schedule for delivery. 	10/01/13	03/31/14 & ongoing
	<ul style="list-style-type: none"> Action Item 2.5. Customize TAS training material for BODs based on function, position (including leadership), roles, etc., as appropriate. Topics will include TAS's mission and purpose, the case referral process, issues appropriate for TAS, Operations Assistance Requests, Taxpayer Assistance Orders, identifying and elevating systemic issues, and case studies specific to the function. 	10/01/13	06/30/14
	<ul style="list-style-type: none"> Action Item 2.6. Review and renegotiate existing Service Level Agreements with BODs and functions to include additional focus on training about TAS, including case referrals and the role of the Taxpayer Assistance Order. 	10/01/13	03/31/14
	<ul style="list-style-type: none"> Action Item 2.7. Determine which IRS functions should be required to take each individual course developed by TAS. 	10/01/13	ongoing
	<ul style="list-style-type: none"> Action Item 2.8. Revise existing courses annually. 	10/01/13	ongoing
	<ul style="list-style-type: none"> Action Item 2.9. Develop courses on significant hardship and Taxpayer Assistance Orders (TAOs). 	10/01/13	06/30/14
	<ul style="list-style-type: none"> Action Item 2.10. Develop add-on modules for BOD/Functions taking the TAS-developed courses to provide examples relevant to the functions and positions. 	10/01/13	06/30/14

TOPIC	ACTION ITEM(S)	Start Date	End Date
	<ul style="list-style-type: none"> Action Item 2.11. Develop training similar in nature and format to the Domestic Violence training working with specific taxpayer populations, including Native Americans and tribal governments, low income taxpayers, and taxpayers with disabilities. 	10/01/13	12/31/14
3. Internal Outreach Through the IRM	<ul style="list-style-type: none"> Action Item 3.1: Perform a comprehensive review of the Internal Revenue Manual to determine appropriate locations to place information about TAS, Low Income Taxpayer Clinics, and taxpayer rights. Perform a comprehensive review of the IRS intranet to determine appropriate locations to place information about TAS case referrals. 	10/01/13	3/31/14
4. Internal Outreach Through the Intranet	<ul style="list-style-type: none"> Action Item 4.1. Conduct an IRS intranet audit and identify specific IRS intranet pages that should include links to the appropriate TAS page. 	10/01/13	3/31/14
	<ul style="list-style-type: none"> Action Item 4.2. Develop a web page for each function (<i>i.e.</i>, an employee toolkit) on the intranet, providing employees with information on TAS that is relevant to that particular function, including common interactions with TAS, cases referrals to TAS, and links to TAS training materials. 	10/01/13	9/30/14
5. Internal Outreach on SAMS	<ul style="list-style-type: none"> Action Item 5.1. Raise awareness of SAMS during internal outreach. TAS will create new PowerPoint slides informing employees how to submit issues on SAMS and provide examples of issues that have been resolved. TAS will develop general examples as well as examples customized to certain functional areas. 	10/01/13	06/30/14
6. External Outreach Through the Internet	<ul style="list-style-type: none"> Action Item 6.1. Redesign the Tax Toolkit in late (calendar year) 2013 and early 2014 to make it more mobile-responsive. The redesign also will also allow existing content, such as the library of TAS videos on YouTube, to be more prominently 	10/01/13	06/30/14

	placed and accessible by search engines.		
	<ul style="list-style-type: none"> Action Item 6.2. Audit IRS.gov to determine which pages should include a link to TAS. 	10/01/13	3/31/14 & ongoing
7. External Outreach on SAMS	<ul style="list-style-type: none"> Action Item 7.1. TAS will conduct an audit of IRS.gov to identify appropriate Internet pages on which information about making submissions to SAMS should be posted. 	10/01/13	03/31/14 & ongoing
8. The Use of External Outreach Materials	<ul style="list-style-type: none"> Action Item 8.1. TAS will expand its use of consumer tax tip brochures to assist taxpayers on specific issues, including collection and cancellation of indebtedness income (CODI). 	10/01/13	ongoing
9. Exempt Organization Outreach and Training	<ul style="list-style-type: none"> Action Item 9.1. Develop and provide ongoing training to EO employees by updating and expanding its existing material for new hires. 	10/01/13	06/30/14
	<ul style="list-style-type: none"> Action Item 9.2. Develop and provide education and training for TAS employees, as discussed in the National Taxpayer Advocate's Special Report to Congress. 	10/01/13	03/31/14
	<ul style="list-style-type: none"> Action Item 9.3. Develop and implement an outreach plan for direct communication with exempt organizations, including foundations and academic institutions that offer training or degrees related to the non-profit sector. 	10/01/13	12/31/13

APPENDIX H: List of Recommendations for the Commissioner Contained in this Report

TOPIC	RECOMMENDATIONS TO IRS COMMISSIONER
Internal Outreach Training	<ul style="list-style-type: none"> • Require IRS public contact employees to meet with local TAS employees annually, or more frequently if TAS believes it is necessary, to discuss current issues that could develop into TAS case referrals. Meetings should be held in person to the extent possible and virtually to the extent necessary. • Require all IRS employees to take annual National Taxpayer Advocate-developed training about the Taxpayer Advocate Service and taxpayer rights. • For employees in functions identified by TAS, require training on case referrals, Operations Assistance Requests, the meaning and relevance of “significant hardship,” and Taxpayer Assistance Orders. • Require all IRS employees to take domestic violence training developed and updated by TAS. SB/SE Counsel attorneys and employees in compliance functions (including Revenue Agents, Revenue Officers, Appeals and Settlement Officers, and ACS and Correspondence Examination Employees) and certain other customer-facing positions should complete full-length (three-hour) classroom training. Other employees should receive the condensed (20-minute) version.
Internal Outreach Through the Internal Revenue Manual	<ul style="list-style-type: none"> • Require the operating divisions to place TAS-supplied language in IRM provisions identified by TAS on the topics of TAS, the Low Income Taxpayer Clinics, and taxpayer rights. • Require appropriate IRS personnel to work with TAS to ensure that language about TAS and case referrals, including cross-references and links to appropriate information, is added in the IRM where TAS identifies a need.
Internal Outreach Through the Intranet	<ul style="list-style-type: none"> • Require appropriate IRS personnel to place links to TAS and any accompanying text developed by TAS on intranet pages identified by TAS. • Under Employee Tools/Services (on the right side of the IRweb homepage), require appropriate IRS personnel to add a link to the TAS Toolkit site (or sites) for employees of other functions to access information. (The link should be placed near the top of the Employee Tools/Services column (call-out box).) • Direct appropriate IRS personnel to make information more available on the Servicewide Electronic Research Program (SERP) page (potentially by placing a tab for TAS on the left navigational column or by linking under Job Aids in this column, with an additional TAS link on the Who, Where Tab). • Require each operating and function to place a TAS link on its landing page (e.g., the W&I Insider, My SB/SE, etc.), such as on the left navigation bar above the fold.
Internal Outreach Regarding	Direct appropriate IRS personnel to add TAS-supplied text and links to

TOPIC	RECOMMENDATIONS TO IRS COMMISSIONER
TAS's Systemic Advocacy Management System (SAMS)	TAS's Systemic Advocacy Management System on intranet pages identified by TAS.
External Outreach Through the Internet	<ul style="list-style-type: none"> • Ensure TAS is upgraded to "channel status" by the end of September. • Ensure the TAS link on the main IRS.gov page is placed "above the fold." • Direct appropriate IRS personnel to work with TAS to help highlight TAS's messaging about its role and activities on IRS.gov pages. • Direct appropriate IRS personnel to work with TAS to identify additional locations on the IRS.gov homepage for permanent TAS messaging. • Direct appropriate IRS personnel to place Form 911 in a more visible location on IRS.gov under "Forms and Pubs" so taxpayers who need assistance will be able to locate it more easily.
External Outreach Regarding TAS's Systemic Advocacy Management System (SAMS)	<ul style="list-style-type: none"> • Embed information about and a link to the Systemic Advocacy Management System on appropriate IRS.gov pages recommended by the National Taxpayer Advocate for the purpose of informing taxpayers how they can report systemic problems for review by TAS. • Require IRS outreach personnel to include TAS in outreach events with practitioner groups to speak about Systemic Advocacy and SAMS. Alternatively, where TAS is not present, the IRS should include material about TAS and SAMS in its materials for practitioner outreach events.
External Outreach Materials	Direct that IRS Taxpayer Assistance Centers include TAS's Consumer Tax Tip brochure series on their mandatory stock lists.
Increasing the Accountability of the IRS Business Operating Divisions (BODs) and Functions	<ul style="list-style-type: none"> • Require the BODs to include in their BPRs a description of TAS cases as well as any conclusions drawn regarding systemic problems and any corrective actions taken as discussed in meetings with TAS Senior Leadership. • Require IRS employees from the group manager level up to IRS senior leadership to conduct a minimum number of external outreach events, and require each BOD to consolidate the issues raised during these events into a regularly-issued report to the Deputy Commissioner for Services and Enforcement. • Develop a process to track the assignment of these issues and corrective actions taken. All functions within the IRS (including TAS) should have access to view this tracking so they can monitor the issues raised and their status. • Require executives in centralized functions, such as Submission Processing and Accounts Management, to participate in in-person outreach sessions at national tax professional conferences and hold focus groups with tax professionals, preparers, and taxpayers to broaden their understanding of the taxpayer experience. • Develop a process for review of all MSPs and IRS responses to the

TOPIC	RECOMMENDATIONS TO IRS COMMISSIONER
	<p>MSPs by the designated BOD commissioner or other responsible official;</p> <ul style="list-style-type: none"> • Require responsible IRS officials to meet with the National Taxpayer Advocate prior to submitting the 90-day responses to the Advocate’s Annual Report recommendations transmitted to the Commissioner in order to review those proposed responses, with a particular focus on the recommendations with which the IRS has disagreed. This will help ensure that IRS leaders at the highest levels have a more complete understanding of the taxpayer rights and taxpayer burden implications of the key programs they administer, that they understand what their analysts are saying, and that they assume accountability for those responses; and • Require the BODs to include in their quarterly Business Performance Reviews (BPRs) an update on the status of all open recommendations, including timeliness and an action plan for closing open recommendations and taking actions. The BPRs should also report in a similar manner on any open Taxpayer Rights Impact Statements (TRISs), Taxpayer Advocate Directives (TADs), and Taxpayer Assistance Orders (TAOs).
Increasing Transparency	<ul style="list-style-type: none"> • Ensure that the IRS shares all IRMs, SERP materials, Forms and Publications and other guidance (including materials published on IRS.gov and the IRS intranet) that impact taxpayer rights with TAS for review and comment prior to issuance. Revisions to the Chief Counsel Directives Manual (CCDM), Part 32, <i>Published Guidance and Other Guidance to Taxpayers</i>, should be included in this requirement. This will allow TAS to raise concerns about changes that adversely impact taxpayer rights and/or burden, address taxpayer rights training needs, and make recommendations regarding where information about TAS and TAS case referrals should be included. • Ensure the IRS clears all sections of the IRM that impact taxpayers’ interaction with the IRS, as TAS has previously requested. • Ensure the IRS adopts a servicewide plan to consolidate all IRMs on a central site that is easily accessible to all IRS employees. This will ensure the consistent treatment of taxpayers and will help IRS employees locate, and follow, the most current procedures. • Ensure that the IRS conducts mandatory training for all IMD coordinators and IRM authors about how to use the EFOIA decision tool. Proper coding of updates will ensure that specialized reviewers like TAS will have the opportunity to comment. In addition, reviews should be conducted to ensure that all IRM’s are properly coded as meeting EFOIA requirements and a strategy should be developed to ensure the IRM author(s) are clearing their changes with Specialized Reviewers. • Require appropriate IRS personnel to work with Tax Forms and

TOPIC	RECOMMENDATIONS TO IRS COMMISSIONER
	<p>Publications, the Office of Taxpayer Correspondence, and other Specialized Reviewers (<i>e.g.</i>, PGLD and TAS) to develop formal procedures for clearing documents that are sent to taxpayers. These formal procedures should be included in the IRM. The procedures should effectively give one function within the IRS the responsibility for overseeing the clearance process for all forms, publications, notices, and letters. The procedures should clearly show how these documents would be reviewed by all stakeholders, and the procedures should describe the resolution process when disagreements as to the content of these documents arise.</p>
Exempt Organization Outreach	<ul style="list-style-type: none"> • After the initial training described in the Commissioner’s revised action plan, with implementation planned by June 2014, ensure that TE/GE continues to train its employees, continues to engage with TAS leadership on issues requiring clarification, and reports in its Business Performance Reviews about the training its employees receive regarding TAS and taxpayer rights. • Authorize TAS to hire two additional TAS technical advisors with EO expertise to assist in individual TAS cases and help to address systemic EO problems.