

## TAS Technology

### TAS FOCUS ON IRS ENTERPRISE CASE MANAGEMENT (ECM) AND THE TAXPAYER ADVOCATE SERVICE INTEGRATED SYSTEM (TASIS)

The IRS's information technology (IT) systems, particularly its case management systems, require a significant investment of funding to promote productivity and efficiency gains and improve taxpayer service. TAS is operating with a 1980s legacy system known as the Taxpayer Advocate Management Information System (TAMIS). TAMIS is largely obsolete and requires case advocates to perform many tasks manually that can and should be automated. As described in detail in previous Objectives Reports to Congress, TAS worked with the IRS's IT function and a contractor to develop the requirements for a replacement system known as the Taxpayer Advocate Service Integrated System. About 70 percent of the programming for TASIS has been completed.<sup>1</sup>

Highlighting the importance of TASIS, the Senate Appropriations Subcommittee on Financial Services and General Government has repeatedly included it on a list of six "major information technology project activities" about which it has directed the IRS to submit quarterly reports.<sup>2</sup> Approximately \$20 million has already been spent on TASIS out of a total projected cost of about \$32 million.<sup>3</sup> TASIS was within an estimated six months of completion when in March 2014, the IRS halted all work on TASIS due to budget constraints. The National Taxpayer Advocate has concern over this decision for three reasons:

1. TASIS would allow TAS's case advocates to be much more efficient, reducing the number of case advocates needed for a given number of cases, so it would save money after a few years;
2. It makes no business sense to pull the plug on a successful IT project after more than 60 percent of the funds have been spent and it is within six months of completion; and
3. There are many business units in the IRS that would benefit from a new case management system, and the TASIS system includes many useful case management features that could be adapted to meet those units' needs.

#### IRS Enterprise Case Management (ECM)

The IRS is currently undertaking an assessment of its case management systems as part of a comprehensive project to create a servicewide ECM solution. The term "case management" is used in a comprehensive sense to refer to electronic recordkeeping systems the IRS uses to track information about interactions with respect to taxpayers' tax returns or other tax-related matters. These systems include audit and collection case records for individuals and large, medium, and small businesses, exempt organization determinations, whistleblower claims, automated substitutes for returns, the automated underreporter (AUR) program, criminal investigations, and the TAS case management system.

ECM offers a future vision for consolidated case management that will address the need to modernize, upgrade, and consolidate multiple aging IRS systems. The IRS now supports approximately 200 such

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1 *Internal Revenue Service FY 2017 Budget Request: Hearing Before the S. Subcomm. on Financial Services and S. General Government Comm. on Appropriations*, 114th Cong. 27 (2016) (statement of Nina E. Olson, National Taxpayer Advocate).

2 See S. REP. No. 114-97, at 39 (2015); S. REP. No. 113-80, at 34 (2013). In 2014, a similar provision was included in the Senate Appropriations Committee's draft report, but the draft report was not adopted for that year.

3 *Internal Revenue Service FY 2017 Budget Request: Hearing Before the S. Subcomm. on Financial Services and S. General Government Comm. on Appropriations*, 114th Cong. 27 (2016) (statement of Nina E. Olson, National Taxpayer Advocate).

systems,<sup>4</sup> few of which communicate with one another and none of which provides an electronic substitute for the paper case file (*i.e.*, there are reams of paper supplementing whatever records are included in the electronic system). The IRS's current case management system structure requires employees to retrieve data from many systems manually, maintain both paper and electronic records, transcribe or otherwise import information from paper and other systems into their own case management systems, and ship, mail, or fax an estimated hundreds of thousands, if not millions, of case management files and supporting documents annually for management approval, quality review, and responses to Appeals and Counsel.

The IRS ECM solution involves developing a common infrastructure for multiple projects to share. Implementation of the solution will provide the IRS with a consistently efficient approach to case management across all business units. The National Taxpayer Advocate agrees that the IRS needs a servicewide ECM solution and is very supportive of such efforts. However, she is concerned about the IRS's failure to leverage the comprehensive work already completed in creating TESIS.

### The Versatility of TESIS

As the National Taxpayer Advocate has discussed in previous Objectives Reports to Congress, TESIS is a versatile case management system that would replace TAMIS, TAS's current antiquated system. While ECM focuses on case selection and work assignment capabilities, among other things, TESIS focuses on case intake and case-building functions, creating virtual case files with data auto-populated from other IRS systems and information transmitted electronically between functions for review and action. Once TESIS is completed, the IRS can incorporate elements of TESIS into core ECM for use by other IRS business units, including the Exempt Organization function, Appeals, Whistleblower Office, and the Innocent Spouse, Identity Theft, and Offer in Compromise units.

When TAS learned that TAMIS was slated for retirement, it capitalized on the opportunity to integrate all of its systems and business processes into a single state-of-the-art application. TAS developed over 4,000 business requirements<sup>5</sup> for the case management system aspect of TESIS functionality, including:

- Fully virtual case files;
- Electronic access to other IRS case-management systems and automatic retrieval of taxpayer information;
- Electronic submission and tracking of Operations Assistance Requests (OARs);<sup>6</sup>
- Full access to all virtual case information for purposes of management and quality review;
- Taxpayer (and representative) ability to submit Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*, and case-related documentation electronically;
- TAS and taxpayer (and representative) ability to communicate digitally;
- Taxpayer (and representative) ability to electronically check the status of a case in TAS; and
- An electronic case assignment system.

4 Email from Director, ECM to TAS Acting Deputy Executive Director, Case Advocacy (Intake & Technical Support) (Mar. 11, 2016).

5 TESIS Business System Requirements Report, October 28, 2011.

6 IRS Form 12412, *Operations Assistance Request*, is the form TAS uses when it lacks the statutory or delegated authority to perform an action on a case and must request the IRS to perform the action.

These are just some of the capabilities contained within the TASIS Business System Requirements Report, which collectively illustrates the TASIS case management component will not just replace TAMIS but will significantly increase the productivity of TAS case advocates because they will no longer spend their valuable time tracking down paper documents or inputting information into multiple systems. Moreover, taxpayers will be able to communicate efficiently with TAS and electronically send key case information and documents. This functionality will enable our case advocates to spend their time advocating for taxpayers, rather than performing manual input and tracking documents and IRS actions.

The IRS's decision to halt TASIS funding was a significant setback for TAS's case advocates and therefore for the taxpayers they serve. Moreover, even apart from supporting TAS's critical work, the foundation built through TASIS can benefit the IRS's ECM improvement efforts. Because TAS has a working knowledge of almost all other IRS case management systems, it designed TASIS to serve as the basic system upon which other IRS divisions could add modules and functionality to meet their specific needs with minimal reprogramming costs. Thus, the time, planning, development, and programming that TAS and IT have invested in TASIS can benefit all of the IRS.

At present, it is not clear the extent to which TASIS objectives will be included in the ECM plan or how TASIS will impact or align to the ECM solution. TAS is ready to begin final TASIS programming as soon as funds are available. At the time the project was halted, it was estimated that six months and \$12 million would be needed to complete Release 1 programming, testing, and launch.<sup>7</sup> At this time, despite the demonstrated savings of TASIS and its benefits for all of the IRS, no funds are allocated to TASIS. If TASIS is not funded to completion, TAS will be forced to invest time and funds in upgrading TAMIS. However, this would be extremely wasteful, and fail to provide TAS's case advocates with the tools they need to assist taxpayers in resolving their problems with the IRS.

## FOCUS FOR FISCAL YEAR 2017

In Fiscal Year 2017, TAS will continue to:

- Advocate for funding to complete the programming, testing, and deployment of TASIS as well as to maintain its long-term functionality;
- Advocate for information technology funding for the IRS to upgrade and streamline its ECM systems; and
- Advocate for the IRS to incorporate the TASIS foundational work into its ECM solution.

## OTHER TAS TECHNOLOGY EFFORTS

### SharePoint 2010

TAS is maximizing the capabilities of SharePoint 2010 as a stopgap measure to assist with providing some of the functionality that was expected with the release of TASIS. TAS has solely funded and delivered a number of technology solutions to meet some business needs that were slated to be satisfied with TASIS. We have used SharePoint to create new workflow processes to streamline and automate items such as the Annual and June Reports to Congress, employee suggestions, forms, training, events, and recommendations.

<sup>7</sup> Internal Revenue Service FY 2017 Budget Request: Hearing Before the S. Subcomm. on Financial Services and S. General Government Comm. on Appropriations, 114th Cong. 27 (2016) (statement of Nina E. Olson, National Taxpayer Advocate).

### Deployment of Revamped Case Advocacy Tool

In fiscal year (FY) 2016, TAS upgraded its antiquated Case Assistance by Issue Code (CABIC) tool, which allows its case and intake advocates to quickly access advocacy reference information on the IRS intranet. TAS redesigned the CABIC site in SharePoint and transformed it to a dynamic knowledge management system. CABIC is now a central repository that includes a search function, a catalogue of issue codes, and common reference tools known as “Quick Links,” and has the ability for users to leave comments and “like” pages. The new CABIC site also contains key messages from the National Taxpayer Advocate that are highlighted within each topic along with reminders to ensure elements of the Taxpayer Bill of Rights are addressed when advocating for taxpayers. Finally, the new CABIC solution allows for easier maintenance and updates of content by TAS staff in real-time.

### Taxpayer Digital Communications

Taxpayer Digital Communication (TDC) is a pilot project, slated to begin in the first quarter of FY 2017, which TAS continues to develop in conjunction with IRS Online Services. Under this initiative, taxpayers will have the ability to communicate with their assigned TAS case advocate using a secure web-based portal that allows one-way and two-way communication, including live text chat, voice chat, video chat, and screen sharing. TDC also plans to deliver notifications and alerts by text message and feature smart phone interactivity.

TDC will enhance communication and information sharing between TAS employees and taxpayers. This will benefit TAS employees by facilitating their work processes, including electronic OARs, and allowing them to advocate more efficiently for taxpayers by reducing taxpayer burden and providing faster relief. TAS plans to pilot the portal to process levy and Earned Income Tax Credit cases in several TAS offices.