



## TAS ADVOCACY

### INTRODUCTION

TAS is an independent organization within the IRS that serves as the advocacy ombuds for taxpayers. TAS operates around four central statutorily mandated objectives:

- To assist taxpayers in resolving problems with the IRS;
- To identify areas in which taxpayers are experiencing problems with the IRS;
- To propose changes in the administrative practices of the IRS to mitigate problems taxpayers are experiencing with the IRS; and
- To identify potential legislative changes that may be appropriate to mitigate such problems.

In this section, TAS reports on some of its 2023 advocacy updates and highlights. We include information from our Case Advocacy and Systemic Advocacy functions and share some of our success stories and initiatives that represent advocacy work from across the TAS organization.

### TAS CASE ADVOCACY

Central to the mission of TAS is protecting taxpayer rights and providing assistance to all types of taxpayers (*e.g.*, individuals, business owners, exempt entities) when they have issues interacting with the IRS. To accomplish these vital mission components, we help taxpayers one-on-one in resolving problems with the IRS. Our Intake Advocates and Case Advocates work with taxpayers, their representatives, and congressional staffs to resolve specific tax problems. TAS also learns from the problems we see and resolve by using information from our discussions and case results to inform and support two other components of TAS's statutory mission: proposing changes in IRS administrative practices and identifying potential legislative changes to relieve taxpayers' problems.<sup>1</sup>

Fiscal year (FY) 2023 was a transitional year for TAS. We made meaningful progress in returning to a more normal business state while still recovering from the impact of the pandemic. We concede we have more work to do, but we have seen our workload shift from return processing issues resulting from the IRS backlog to

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<sup>1</sup> Case Advocacy's discussions and case results form the basis for many of the Most Serious Problems and Legislative Recommendations in the National Taxpayer Advocate Annual Report to Congress and Purple Book.

more individualized issues involving stopped refunds, identity theft, and decedent account refunds. Decedent account refunds often occur because grief-stricken family members are unfamiliar with IRS decedent return processing procedures and require additional assistance to reach resolution. Other issues such as stopped refunds and identity theft may involve tax schemes where TAS can provide education, resolve issues, try to prevent taxpayers from becoming victims, and protect their *right to a fair and just tax system*.<sup>2</sup>

### Impact of Schemes on Taxpayers and Our Advocacy Efforts

One area of focus in FY 2023 involved taxpayers impacted by aggressive marketing and tax schemes. These schemes involved the addition of questionable credits or deductions to a taxpayer's return to inflate their refund, such as the promotion of large refunds related to the Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals, Fuel Tax Credits, Employee Retention Credits, etc.<sup>3</sup> The mass marketing of these credits caused delays and challenges for taxpayers and the IRS.

It became difficult to fulfill our role as advocates and protectors as we discovered taxpayers had, intentionally or unintentionally, become part of these schemes. We used investigative skills, good sense, and judgment to ensure we remained aware of schemes without losing our advocacy mindset and assisted taxpayers with receiving the benefits Congress intended. In FY 2023, to protect taxpayers' rights, we issued guidance and trained our employees on how to advocate for taxpayers caught up in schemes.<sup>4</sup> If we were able to determine the taxpayer was eligible for the benefits, we advocated for their position. If not, we educated the taxpayer and encouraged them to file an amended return removing the items they could not support.<sup>5</sup>

In addition, TAS proactively conducted preventative outreach to ensure vulnerable taxpayers were educated about schemes that involved questionable credits and deductions. TAS used data analytics and case resolution information to identify trends and developed outreach products and coordinated events that raised awareness about common tax issues and provided TAS a platform to continuously advocate and protect taxpayer rights.

TAS will continue to focus on advocating for taxpayers. Sometimes that means advocating with the IRS on behalf of the taxpayer when the taxpayer has a position TAS believes is supported by facts and law. Other times, advocacy is educating the taxpayer about their eligibility for the underlying claim and having a frank conversation about their options.

<sup>2</sup> IRC § 7803(a)(3)(J).

<sup>3</sup> See IRS News Release, IR-2023-131, Taxpayers See Wave of Summer Email, Text Scams; IRS Urges Extra Caution With Flood of Schemes Involving Economic Impact Payments, Employee Retention Credits, Tax Refunds (July 21, 2023), <https://www.irs.gov/newsroom/taxpayers-see-wave-of-summer-email-text-scams-irs-urges-extra-caution-with-flood-of-schemes-involving-economic-impact-payments-employee-retention-credits-tax-refunds>; IRS News Release, IR-2023-170, Red Flags for Employee Retention Credit Claims; IRS Reminds Businesses to Watch Out for Warning Signs of Aggressive Promotion That Can Mislead People Into Making Improper ERC Claims (Sept. 14, 2023), <https://www.irs.gov/newsroom/red-flags-for-employee-retention-credit-claims-irs-reminds-businesses-to-watch-out-for-warning-signs-of-aggressive-promotion-that-can-mislead-people-into-making-improper-erc-claims>; IRS News Release, IR-2023-169, To Protect Taxpayers From Scams, IRS Orders Immediate Stop to New Employee Retention Credit Processing Amid Surge of Questionable Claims; Concerns From Tax Pros (Sept. 14, 2023), <https://www.irs.gov/newsroom/to-protect-taxpayers-from-scams-irs-orders-immediate-stop-to-new-employee-retention-credit-processing-amid-surge-of-questionable-claims-concerns-from-tax-pros>; IRS News Release, IR-2023-71, IRS Wraps Up 2023 Dirty Dozen List; Reminds Taxpayers and Tax Pros to Be Wary of Scams and Schemes, Even After Tax Season (Apr. 5, 2023), <https://www.irs.gov/newsroom/irs-wraps-up-2023-dirty-dozen-list-reminds-taxpayers-and-tax-pros-to-be-wary-of-scams-and-schemes-even-after-tax-season>.

<sup>4</sup> See Internal Revenue Manual (IRM) 13.1.24.6.4, Guidance for Cases Involving Potential Schemes (Aug. 21, 2023) (IRM procedural update TAS-13-0823-0904), <https://www.irs.gov/pub/foia/jq/tas/tas-13-0823-0904.pdf>.

<sup>5</sup> TAS does not have the authority to process amended returns; therefore, we encourage taxpayers to file an amended return with the IRS. Taxpayers not willing to file an amended return have the right to have the IRS consider the return as filed and make a determination.

### Case Receipt Trends in Fiscal Year 2023

In FY 2023, TAS received 219,251 cases, which are 3,976 fewer cases than received in FY 2022, a decrease of nearly two percent.<sup>6</sup> Intake Advocates assisted and resolved the issues of another 28,147 taxpayer calls without the need to establish a TAS case.<sup>7</sup>

**FIGURE 4.1, TAS Case and Intake Receipts and Relief Rates, FYs 2022-2023<sup>8</sup>**

Case Categories	Receipts FY 2022	Receipts FY 2023	Percent Change	Relief Rates FY 2022	Relief Rates FY 2023	Percent Change
Economic Burden	109,434	116,044	6.0%	78.6%	75.3%	-4.2%
Systemic Burden	103,079	95,077	-7.8%	80.8%	81.2%	0.5%
Best Interest of the Taxpayer	1,361	4,722	247.0%	77.5%	79.7%	2.8%
Public Policy	9,353	3,408	-63.6%	80.5%	84.3%	4.7%
<b>Subtotal</b>	<b>223,227</b>	<b>219,251</b>	<b>-1.8%</b>	<b>79.7%</b>	<b>78.2%</b>	<b>-1.9%</b>
Calls Resolved With Alternative Assistance	14,541	28,147	93.6%			
<b>Grand Total Receipts</b>	<b>237,768</b>	<b>247,398</b>	<b>4.1%</b>			

Figure 4.2 shows the top ten issues in the cases TAS received in FYs 2022-2023.

**FIGURE 4.2, Top Ten Issues in Cases Received in TAS, FYs 2022-2023<sup>9</sup>**

Rank	Issue Description	FY 2022	FY 2023	Percent Change FY 2022 to FY 2023
1	Processing Amended Returns	25,706	36,171	40.7%
2	Pre-Refund Wage Verification Hold	35,498	26,052	-26.6%
3	Decedent Account Refunds	7,001	12,695	81.3%
4	Identity Theft	8,682	11,915	37.2%
5	Earned Income Tax Credit Audits, Reconsiderations, and Recertifications	14,782	10,507	-28.9%

<sup>6</sup> Data obtained from Taxpayer Advocate Management Information System (TAMIS) (Oct. 1, 2022; Oct. 1, 2023).

<sup>7</sup> The TAS Centralized Case Intake function serves as the first contact for most taxpayers coming to TAS for assistance. Intake Advocates are responsible for answering calls and conducting in-depth interviews with taxpayers to determine the correct disposition of their issue(s). Intake Advocates take actions where possible to resolve the issue upfront, create cases after validating the taxpayer meets TAS criteria, and offer taxpayers information and assistance with self-help options. See IRM 13.1.16.2, TAS Intake Strategy (Oct. 4, 2021), [https://www.irs.gov/irm/part13/irm\\_13-001-016](https://www.irs.gov/irm/part13/irm_13-001-016).

<sup>8</sup> Data obtained from TAMIS (Oct. 1, 2022; Oct. 1, 2023). The relief rate is the percentage of closed cases where TAS provided full or partial relief as requested by the taxpayer. See IRM 13.1.21.2.1.1, Relief Codes (Apr. 1, 2021), [https://www.irs.gov/irm/part13/irm\\_13-001-021](https://www.irs.gov/irm/part13/irm_13-001-021). Relief rates are based on the cases closed during FY 2023 that TAS may have received in a prior fiscal year.

<sup>9</sup> Data obtained from TAMIS (Oct. 1, 2022; Oct. 1, 2023). The "Other TAS Receipts" category encompasses the remaining issues not in the top ten. Pre-Refund Wage Verification Hold is the IRS program to detect and prevent non-identity theft refund fraud. See IRM 25.25.3.1(1), Program Scope and Objectives (Aug. 30, 2019), [https://www.irs.gov/irm/part25/irm\\_25-025-003r](https://www.irs.gov/irm/part25/irm_25-025-003r). Error Resolution System/Reject issues occur when errors made when filing returns cause the IRS to have to request additional information from the taxpayer before the IRS is able to process the return. On March 3, 2022, TAS split the issue code 315, Unpostable and Reject, into issue code 315, Error Resolution System/Reject, and issue code 317, Unpostables. Prior to March 3, 2022, these issues were combined; therefore, the data compiled after this date will no longer have unpostable issues. On March 3, 2022, TAS created a new issue code, Decedent Account Refund; prior to that date, these issues were captured as Other Refund issues. Since we do not have full FY 2022 data for Error Resolution System/Reject and Decedent Account Refund issues to compare against FY 2023, we have not included the percentage change.

Rank	Issue Description	FY 2022	FY 2023	Percent Change FY 2022 to FY 2023
6	Error Resolution System/Reject	11,461	9,527	-16.9%
7	Taxpayer Protection Program Issues	9,673	9,516	-1.6%
8	Lost and Stolen Refunds	5,798	7,792	34.4%
9	Returned and Stopped Refunds	5,064	7,639	50.8%
10	Processing Original Returns	13,035	5,985	-54.1%
Other TAS Receipts		86,527	81,452	-5.9%
Total TAS Receipts		223,227	219,251	-1.8%

### *Most Prevalent Issues in TAS Cases, With a Focus on Economic Burden Cases*

Nearly 47 percent of TAS's case receipts involve taxpayers experiencing an economic burden.<sup>10</sup> Because these taxpayers face potential immediate adverse financial consequences, TAS requires employees to prioritize these cases. Figure 4.3 shows the top five issues driving economic burden receipts in FY 2023 compared to FY 2022.

**FIGURE 4.3, Top Five Case Issues Causing Economic Burden Receipts, FYs 2022-2023<sup>11</sup>**

Rank	Issue Description	FY 2022	FY 2023	Percent Change FY 2022 to FY 2023
1	Processing Amended Returns	15,202	21,036	38.4%
2	Pre-Refund Wage Verification Hold	23,564	16,591	-29.6%
3	Earned Income Tax Credit Audits, Reconsiderations, and Recertifications	11,102	8,062	-27.4%
4	Error Resolution System/Reject	6,560	6,866	4.7%
5	Identity Theft	4,526	6,736	48.8%

TAS dedicates significant resources to resolving the systemic causes of these issues. As discussed in the Most Serious Problems section of this and past reports, we provide recommendations to the IRS to improve processes that cause taxpayers to experience economic or systemic burdens.

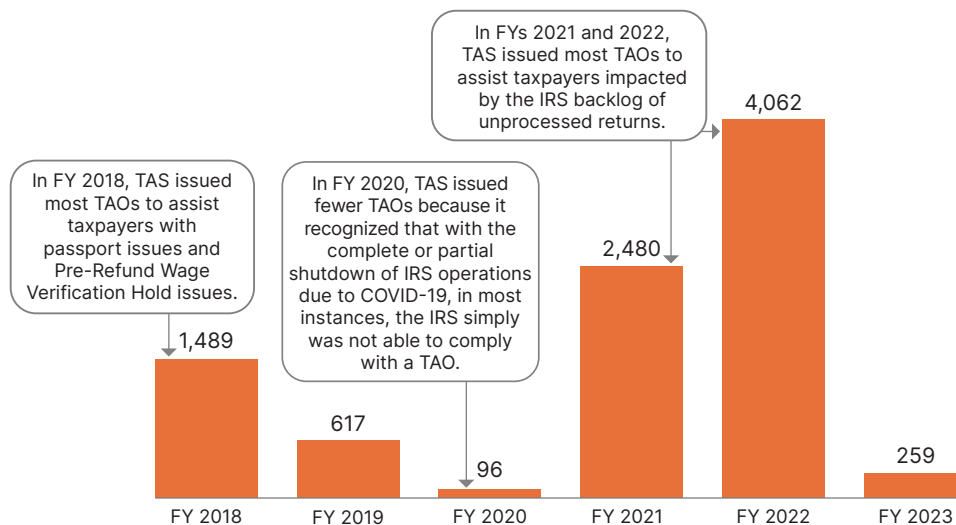
### **Taxpayer Assistance Orders**

TAS is the safety net for taxpayers who have fallen through the IRS cracks. One powerful statutory tool TAS uses to advocate for these taxpayers is the Taxpayer Assistance Order (TAO). This authority allows TAS to direct the IRS to cease an action, take a certain action, or refrain from taking a certain action when the

<sup>10</sup> Data obtained from TAMIS (Oct. 1, 2023).

<sup>11</sup> Data obtained from TAMIS (Oct. 1, 2022; Oct. 1, 2023). Pre-Refund Wage Verification Hold is the IRS program to detect and prevent non-identity theft refund fraud. See IRM 25.25.3.1(1), Program Scope and Objectives (Aug. 30, 2019), [https://www.irs.gov/irm/part25/irm\\_25-025-003r](https://www.irs.gov/irm/part25/irm_25-025-003r). Error Resolution System/Reject issues occur when errors made when filing returns cause the IRS to have to request additional information from the taxpayer before the IRS is able to process the return. On March 3, 2022, TAS split the issue code 315, Unpostable and Reject, into issue code 315, Error Resolution System/Reject, and issue code 317, Unpostables. Prior to March 3, 2022, these issues were combined; therefore, the data compiled after this date will no longer have unpostable issues. Since we do not have full FY 2022 data for Error Resolution System/Reject issues to compare against FY 2023, we have not included the percentage change.

taxpayer is experiencing or about to experience a significant hardship and the law supports relief.<sup>12</sup> Often, TAS lacks the statutory or delegated authority to resolve a taxpayer's problem; instead, TAS advocates for resolution by issuing an Operations Assistance Request (OAR) to the responsible IRS Business Operating Division (BOD) for correction of an issue. If time is of the essence, TAS may choose to bypass the OAR and issue a TAO.<sup>13</sup> TAS may also issue a TAO if the OAR does not resolve the case. A TAO may order the IRS to expedite consideration of a taxpayer's case, reconsider its determination in a case, or review the case at a higher level.<sup>14</sup> It may order the IRS to take expedited action to prevent further harm to the taxpayer if the IRS refuses or otherwise fails to take the action TAS requested to resolve the case.<sup>15</sup> Once TAS issues a TAO, the BOD must either take the actions ordered or appeal for resolution at higher management levels.<sup>16</sup> The BOD must include a written explanation with its appeal to allow TAS to consider whether to elevate, modify, or rescind the TAO.<sup>17</sup> Only the National Taxpayer Advocate, IRS Commissioner, or Deputy Commissioner may modify or rescind a TAO. A TAO may be modified to further resolution by changing the ordered actions, and unless a rescission occurs, the BOD must take the action(s) ordered within the timeframes afforded in the TAO.<sup>18</sup>

**FIGURE 4.4<sup>19</sup>****Taxpayer Assistance Orders Issued, FYs 2018-2023**

12 IRC § 7811(b)(2); Treas. Reg. § 301.7811-1(c)(2); IRM 13.1.20.2, Addressing Taxpayer Problems (June 14, 2023), [https://www.irs.gov/irm/part13/irm\\_13-001-020](https://www.irs.gov/irm/part13/irm_13-001-020).

13 IRC § 7811(f) states that for purposes of this section, the term "National Taxpayer Advocate" includes any designee of the National Taxpayer Advocate. See IRM 1.2.2.13.1, Delegation Order 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders (Mar. 17, 2009), [https://www.irs.gov/irm/part1/irm\\_01-002-002](https://www.irs.gov/irm/part1/irm_01-002-002).

14 Treas. Reg. § 301.7811-1(c)(3); IRM 13.1.20.2, Addressing Taxpayer Problems (June 14, 2023), [https://www.irs.gov/irm/part13/irm\\_13-001-020](https://www.irs.gov/irm/part13/irm_13-001-020).

15 IRC § 7811(a)(1)(A); Treas. Reg. § 301.7811-1(a)(1), (c).

16 IRM 13.1.20.6, TAO Appeal Process (June 14, 2023), [https://www.irs.gov/irm/part13/irm\\_13-001-020](https://www.irs.gov/irm/part13/irm_13-001-020).

17 *Id.*

18 IRC § 7811(c)(1); Treas. Reg. § 301.7811-1(b).

19 Data obtained from TAMIS (Oct. 1, 2018; Oct. 1, 2019; Oct. 1, 2020; Oct. 1, 2021; Oct. 1, 2022; Oct. 1, 2023). See National Taxpayer Advocate 2018 Annual Report to Congress 562 (TAS Case Advocacy: *Passport Certification Due to Seriously Delinquent Tax Debt*), [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2020/07/ARC18\\_Volume1\\_TASCaseAdvocacy.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2020/07/ARC18_Volume1_TASCaseAdvocacy.pdf); National Taxpayer Advocate 2018 Annual Report to Congress 556 (TAS Case Advocacy: *Pre-Refund Wage Verification Hold (PRVVH)*), [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2020/07/ARC18\\_Volume1\\_TASCaseAdvocacy.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2020/07/ARC18_Volume1_TASCaseAdvocacy.pdf); National Taxpayer Advocate 2020 Annual Report to Congress 244 (TAS Case Advocacy: *TAS Uses Taxpayer Assistance Orders to Advocate Effectively*), [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2021/01/ARC20\\_CA\\_TASCaseAdvocacy.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2021/01/ARC20_CA_TASCaseAdvocacy.pdf); National Taxpayer Advocate 2021 Annual Report to Congress 210 (TAS Case Advocacy: *IRS Backlogs Also Impacted TAS's Use of Taxpayer Assistance Orders*), [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2022/10/ARC21\\_CA\\_TASCaseAdvocacy.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2022/10/ARC21_CA_TASCaseAdvocacy.pdf).



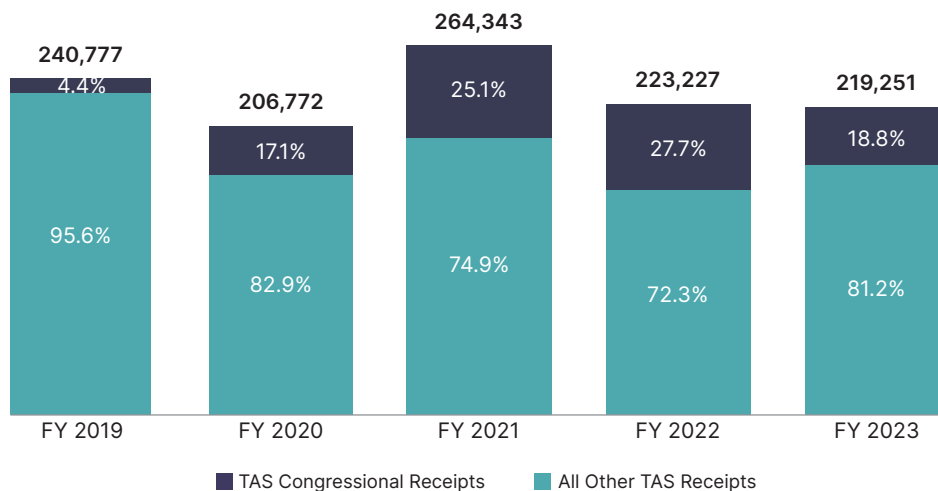
In FY 2023, TAS issued 259 TAOs to protect the rights of taxpayers. In FY 2023, TAS also issued three bulk TAOs, on behalf of 169 taxpayers, instructing the IRS to process taxpayers' amended returns within 14 days and to consider reasonable cause before applying the first-time abatement rule when waiving penalties. Overall, in FY 2023, the IRS complied with 191 TAOs within an average of approximately 30 days indicating that it should have provided relief to the taxpayer sooner as there were no significant disagreements with the resolutions TAS ordered.<sup>20</sup>

### Congressional Case Trends

TAS reviews all constituent tax account inquiries it receives from members of Congress. In FY 2023, congressional offices referred 41,222 inquiries, which was almost 19 percent of TAS's total receipts (a nearly nine percent decrease from FY 2022).<sup>21</sup> As shown in Figure 4.5, congressional referrals rose in FYs 2020-2022 due to the COVID-19 pandemic and the resulting backlogs. This was significantly higher than FY 2019 where less than five percent of TAS's case receipts were congressional referrals. As TAS and the IRS return to a more normal business state, we expect congressional referrals to continue to drop.<sup>22</sup>

**FIGURE 4.5<sup>23</sup>**

#### TAS Congressional Receipts to Total TAS Case Receipts, FYs 2019-2023



In FY 2023, congressional referrals involving the processing of amended returns were the number one reason congressional offices contacted TAS for assistance with constituents' tax-related issues. Processing amended returns congressional receipts decreased nearly 17 percent from FY 2022. As shown in Figure 4.6, other processing issues referred to TAS by congressional offices have also declined as the IRS business processes have returned to normal.

<sup>20</sup> Data obtained from TAMIS (Oct. 1, 2023).

<sup>21</sup> Data obtained from TAMIS (Oct. 1, 2021; Oct. 1, 2022).

<sup>22</sup> Data obtained from TAMIS (Oct. 1, 2019; Oct. 1, 2020; Oct. 1, 2021; Oct. 1, 2022; Oct. 1, 2023).

<sup>23</sup> Data obtained from TAMIS (Oct. 1, 2019; Oct. 1, 2020; Oct. 1, 2021; Oct. 1, 2022; Oct. 1, 2023).

**FIGURE 4.6, TAS Top Ten Congressional Receipts by Primary Core Issue Codes, FYs 2022-2023<sup>24</sup>**

Rank	Issue Description	FY 2022	FY 2023	Percent Change
1	Processing Amended Returns	7,204	6,016	-16.5%
2	Pre-Refund Wage Verification Hold	6,934	4,948	-28.6%
3	Decedent Account Refunds	2,525	2,815	11.5%
4	Taxpayer Protection Program Issues	3,881	2,762	-28.8%
5	Processing Original Returns	8,728	2,353	-73.0%
6	Lost or Stolen Refund	2,230	2,030	-9.0%
7	Identity Theft	2,354	1,970	-16.3%
8	Other Refund Inquiry or Issue	3,499	1,762	-49.6%
9	Error Resolution System/Reject	3,590	1,653	-54.0%
10	Math Error	2,296	1,303	-43.2%
Other Issues		18,551	13,610	-26.6%
Total Congressional Receipts		61,792	41,222	-33.3%

### Expand Outreach to Additional Underserved Populations

TAS recognizes that outreach is critical to inform taxpayers in underserved communities about tax benefits or changes in tax laws and to raise awareness about TAS as a free advocacy organization. TAS outreach targets the general taxpayer population in addition to focusing on educating taxpayers within identified underserved communities. In FY 2023, TAS conducted 5,954 outreach events to reach taxpayers, tax practitioner communities, members of Congress and their staff, and other stakeholders to discuss the emerging IRS issues and their impact.<sup>25</sup> TAS also focused on educating taxpayers within identified underserved communities. In FY 2023, TAS partnered with the IRS and organizations, including legal services providers, libraries, homeless shelters, Low Income Taxpayer Clinics (LITCs), colleges and universities, and others to raise awareness about TAS services.

Each quarter, TAS conducted outreach focused on reaching first-time filers, small business owners and self-employed taxpayers, international taxpayers, or individuals with disabilities through virtual and in-person collaborations. We supported the IRS at 18 Saturday Taxpayer Experience Days<sup>26</sup> across the country and

24 Data obtained from TAMIS (Oct. 1, 2022; Oct. 1, 2023). Pre-Refund Wage Verification Hold is the IRS program to detect and prevent non-identity theft refund fraud. See IRM 25.25.3.1(1), Program Scope and Objectives (Aug. 30, 2019), [https://www.irs.gov/irm/part25/irm\\_25-025-003r](https://www.irs.gov/irm/part25/irm_25-025-003r). Error Resolution System/Reject issues occur when errors made when filing returns cause the IRS to have to request additional information from the taxpayer before the IRS is able to process the return. On March 3, 2022, TAS split the issue code 315, Unpostable and Reject, into issue code 315, Error Resolution System/Reject, and issue code 317, Unpostables. Prior to March 3, 2022, these issues were combined; therefore, the data compiled after this date will no longer have unpostable issues. On March 3, 2022, TAS created a new issue code, Decedent Account Refund; prior to that date, these issues were captured as Other Refund issues.

25 Data obtained from Outreach Database (Oct. 1, 2023).

26 See IRS News Release, IR-2023-20, IRS Announces Special Saturday Hours for Face-to-Face Help; Dozens of Taxpayer Assistance Centers Open Across the Nation (Feb. 6, 2023), <https://www.irs.gov/newsroom/irs-announces-special-saturday-hours-for-face-to-face-help-dozens-of-taxpayer-assistance-centers-open-across-the-nation>.

conducted 592 Problem Solving Day events to meet with taxpayers, discuss their tax issues, and determine eligibility for TAS services.<sup>27</sup> We facilitated five Case Resolution Rooms over 15 days at the IRS Nationwide Tax Forums to meet with hundreds of tax practitioners and resolve their clients' tax issues.<sup>28</sup>

In January, TAS raised awareness among working families about eligibility requirements and the benefits of the Earned Income Tax Credit (EITC) through EITC Awareness Day. TAS also reached taxpayers to educate them about tax responsibilities, tax benefits, tax credits, and how to avoid tax filing pitfalls through Pre-Filing Season Readiness outreach events.

In FY 2024, TAS will continue to partner with LITCs; members of the Taxpayer Advocacy Panel (TAP); staff of local congressional offices; the IRS Stakeholder Partnerships, Education, and Communication function; community-sponsored events and state agencies; and other stakeholders; it will interact with taxpayers during in-person and virtual events to raise awareness about TAS's free services and provide timely critical tax information to taxpayers.

## TAS SYSTEMIC ADVOCACY

TAS strives to improve the taxpayer experience and ensure that the IRS is respecting taxpayers and their rights. As a part of this, TAS makes administrative recommendations to the IRS and legislative recommendations to Congress. These recommendations often endorse actions that create positive resolutions to mitigate problems, reduce taxpayer burden, and ensure the IRS treats all taxpayers fairly.

TAS does not limit itself to a single approach in its advocacy work for taxpayers. While TAS Case Advocacy focuses on work with individual taxpayers or their representatives to resolve their specific problems with the IRS, TAS Systemic Advocacy works to identify systemic issues that affect large numbers of taxpayers. These systemic issues involve systems, processes, policies, procedures, or legislation.

Multiple avenues help identify systemic issues. For example, Systemic Advocacy closely collaborates with TAS Case Advocacy to elevate trends identified through reviews of TAS casework and outreach events. This collaboration is critical to TAS's advocacy work as it looks at taxpayer service holistically to find and resolve problems. Systemic Advocacy learns about some problems via submissions to its Systemic Advocacy Management System (SAMS)<sup>29</sup> database. Systemic Advocacy studies and analyzes these issues to determine how they affect taxpayers. Systemic Advocacy then determines what options are available to resolve the issue. Some options include opening a project to investigate the issue or suggesting rewording of a publication.

TAS employees serve on cross-functional IRS teams so they can recognize potential systemic issues and recommend changes before they become a problem. This proactive approach helps protect taxpayer rights and ensures that the IRS considers and minimizes taxpayer burden. Systemic Advocacy also partners with TAP and LITCs to learn about problems from those working broadly with taxpayers.

## The Most Frequent Issue Submitted to the Systemic Advocacy Management System Related to Taxpayer Refunds<sup>30</sup>

SAMS is a web-based system that allows TAS to receive and prioritize systemic issues and problems. SAMS plays a crucial role in informing TAS about systemic problems in the IRS or the tax law. Anyone – individuals, businesses, academic and research institutions, professional organizations, practitioners, and all

27 Data obtained from Outreach Database (Oct. 1, 2023).

28 See IRS News Release, IR-2023-37, 2023 IRS Nationwide Tax Forums to be Held in Five Cities (Mar. 2, 2023), <https://www.irs.gov/newsroom/2023-irs-nationwide-tax-forums-to-be-held-in-five-cities>.

29 SAMS is a web-based system that allows TAS to receive and prioritize systemic issues and problems.

30 Data obtained from SAMS (Oct. 17, 2022). The top five issues submitted to SAMS for FY 2023 were refunds, collection issues, no categories apply, return processing, and service.