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Report to the Republican Leader,
Subcommittee on Oversight, Committee
on Ways and Means, House of
Representatives

June 2021

TAXPAYER ADVOCATE SERVICE

Opportunities Exist to Improve Reports to Congress

Accessible Version



GAO Highlights

Highlights of [GAO-21-217](#), a report to the Republican Leader, Subcommittee on Oversight, Committee on Ways and Means, House of Representatives

Why GAO Did This Study

TAS, an independent office within IRS, helps taxpayers resolve problems with IRS and addresses broader, systemic issues that affect groups of taxpayers by recommending administrative and legislative changes to mitigate such problems. Congress mandated that TAS issue two reports every year—one known as the annual report which includes sections on, among other things, the 10 most serious problems encountered by taxpayers, and the other known as the objectives report that discusses organizational objectives.

GAO was asked to review how TAS carries out its mission, focusing on resources and reporting. This report (1) describes TAS's resources and workload, and (2) assesses TAS's reporting to Congress and identifies opportunities for improvement.

GAO reviewed documents from TAS, IRS, and other sources, including TAS's annual and objectives reports and internal guidance; analyzed TAS's budget, staffing, and workload data for fiscal years 2011 through 2020; and interviewed knowledgeable TAS and IRS officials. GAO assessed TAS's reporting of its objectives and performance against statutory requirements, relevant internal control standards, and selected key practices for performance reporting developed by GAO. In addition, GAO reviewed relevant TAS web pages, analyzed the length and composition of TAS's reports, and interviewed key congressional committee staff to identify additional options to improve TAS's reporting.

View [GAO-21-217](#). For more information, contact James R. McTigue, Jr. at (202) 512-6806 or mctiguej@gao.gov.

June 2021

TAXPAYER ADVOCATE SERVICE

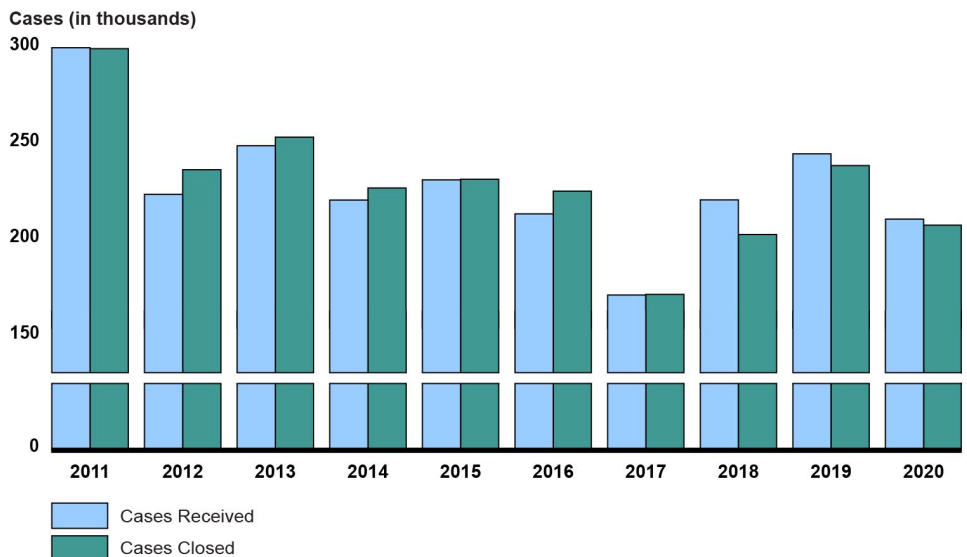
Opportunities Exist to Improve Reports to Congress

What GAO Found

The budget for the Internal Revenue Service's (IRS) Taxpayer Advocate Service (TAS) declined by about 14 percent from fiscal years 2011 to 2020, when adjusted for inflation. For fiscal year 2020, TAS used most of its resources to assist individual taxpayers, known as case advocacy. TAS allocated about 76 percent of its \$222 million budget and 86 percent of its almost 1,700 full-time equivalents to this purpose. The percentage of resources for case advocacy has decreased during the past decade—in fiscal year 2011 about 85 percent of the budget was devoted to it. For the same period, resources to address broader issues affecting groups of taxpayers, known as systemic advocacy, increased from 9 percent to 14 percent of the total budget. This shift is due in part to the reallocation of staff to better integrate systemic advocacy work and TAS's overall attrition rate more than doubling to 15.9 percent between fiscal years 2011 and 2019.

Since 2011, TAS has received more than 2 million taxpayer cases, of which almost half were referrals from other IRS offices. TAS closed more cases than it received each year from 2012 to 2017, but its inventory has grown since fiscal year 2018, due in part to attrition in case advocacy staff and an increase in taxpayers seeking assistance (see figure below).

Number of Taxpayer Cases Received and Closed, Fiscal Years 2011 to 2020



Source: Taxpayer Advocate Service annual reports and Taxpayer Advocate Management Information System data. | GAO-21-217

Data table for Number of Taxpayer Cases Received and Closed, Fiscal Years 2011 to 2020

Year	Cases Received	Cases Closed
2011	295,904	295,410
2012	219,666	232,508
2013	244,956	249,372
2014	216,697	222,974
2015	227,189	227,512
2016	209,509	221,312
2017	167,336	167,687
2018	216,792	198,820
2019	240,777	234,613
2020	206,772	203,665

Source: Taxpayer Advocate Service annual reports and Taxpayer Advocate Management Information System data.
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TAS has recently modified its two mandated reports to Congress by reducing their length and separately compiling legislative recommendations. It shortened its annual reports in part because the Taxpayer First Act reduced the required number of most serious taxpayer problems from “at least 20” to “the 10” most serious problems. GAO identified the following additional actions that could further improve TAS reporting.

What GAO Recommends

GAO is making seven recommendations to help improve the usefulness of TAS's reports. GAO recommends, among other things, that the National Taxpayer Advocate take the following actions:

- Clearly identify TAS's objectives for the upcoming fiscal year and link them to TAS's planned activities.
- Define measurable outcomes for TAS's objectives.
- Expand TAS's reporting beyond planned activities to include the actual results it achieved through those activities.
- Consult with congressional stakeholders—at least once every 2 years—and other relevant stakeholders to obtain input on TAS's goals and measures and better understand stakeholders' information needs.
- Publish updates on the inventory of IRS's actions taken, partially taken, or not taken in response to recommendations made in the most serious problems section of TAS's annual report.

TAS agreed with all of GAO's recommendations.

Report outcome-oriented objectives and progress. The objectives for the upcoming fiscal year that TAS included in its most recent report are not always clearly identified and do not link to the various planned activities that are described. Further, the objectives TAS does identify do not include measurable outcomes. In addition, TAS's reports do not include the actual results achieved against objectives so it is not possible to assess related performance and progress. Improved performance reporting could help both TAS and Congress better understand which activities are contributing toward achieving TAS's objectives and where actions may be needed to address any unmet goals.

Consult with Congress and other stakeholders. TAS briefs congressional committees each year after publishing its annual report and solicits perspectives from stakeholders. TAS officials said they incorporate the perspectives into its objectives. However, TAS does not follow leading practices to consult congressional committees about its goals and objectives prior to publication at least once every 2 years. Thus, it misses opportunities to obtain congressional input on its objectives and performance reporting. Consultations would provide TAS opportunities to confirm if its goals incorporate congressional and other stakeholder perspectives and whether its reports meet their information needs.

Publish updates on recommendation implementation status. By law, TAS's annual report must include an inventory of actions IRS has fully, partially, and not yet taken on TAS's recommendations to address the most serious problems facing taxpayers. If those recommendations take multiple years to implement, which some have as shown in the table below, updating the inventory would be required. In its objectives reports, TAS provides only a one-time inventory of IRS responses to TAS's recommendations made during the preceding year, including plans and preliminary actions taken for those IRS accepts for implementation. TAS does not publicly update the inventory in subsequent annual reports to reflect actions IRS takes or does not take to address TAS's recommendations. This reporting approach does not provide complete information on the status of actions IRS has taken to address serious problems facing taxpayers and also does not provide the information in the annual report, as required. Publishing such updated status information would support congressional oversight.

Taxpayer Advocate Service's (TAS) Recommendation Reporting and Status as of the Fourth Quarter of Fiscal Year 2020

Annual Report Year	Number of TAS recommendations				
	In Annual Report	Publicly reported		Not publicly reported	
		Accepted as of the last public inventory in the following Objectives Report	Implemented as of 4th quarter fiscal year 2020	Open as of 4th quarter fiscal year 2020	
2017	100	35	32	2	
2018	105	48	28	16	
2019	78	50	23	26	

Source: GAO analysis of TAS data. | GAO-21-217

Data table for Taxpayer Advocate Service's (TAS) Recommendation Reporting and Status as of the Fourth Quarter of Fiscal Year 2020

Annual Report Year	Number of TAS Recommendations to IRS			
	Publicly Reported		Not Publicly Reported	
	In Annual Report	Accepted As of the last public inventory in the following Objectives Report	Implemented As of 4th quarter fiscal year 2020	Open As of 4th quarter fiscal year 2020
2017	100	35	32	2
2018	105	48	28	16
2019	78	50	23	26

GAO also identified options for TAS to consider to improve its reporting. These options include explaining changes to the list of the most serious taxpayer problems from year to year and streamlining report sections congressional staff use less frequently.

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Abbreviations

CCI	Centralized Case Intake
COVID-19	Coronavirus Disease 2019
EIP	Economic Impact Payment
FTE	full-time equivalent

GPRA	Government Performance and Results Act of 1993
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IT	Information Technology
LITC	Low Income Taxpayer Clinic
OAR	Operations Assistance Request
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
the Advocate	National Taxpayer Advocate

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June 16, 2021

The Honorable Mike Kelly
Republican Leader
Subcommittee on Oversight
Committee on Ways and Means
House of Representatives

Dear Mr. Kelly:

Congress created the Taxpayer Advocate Service (TAS), an independent office within the Internal Revenue Service (IRS), to assist taxpayers with problems not resolved through normal IRS channels.¹ TAS divides its work into two primary functions: (1) case advocacy, which involves helping taxpayers resolve individual problems with IRS, such as those causing financial difficulty or arising from a failure in IRS's processes; and (2) systemic advocacy, which involves proposing administrative and legislative changes to mitigate problems affecting groups of taxpayers. According to TAS, since commencing operations in March 2000, TAS has received more than 4 million taxpayer cases and has proposed more than 1,700 recommendations to IRS and nearly 300 legislative recommendations in its annual reports to Congress.

By statute, TAS is required to submit two reports to Congress each year.² The annual report, due by December 31 of each year, presents the most serious problems encountered by taxpayers, and administrative and legislative recommendations for resolving taxpayer problems.³ The annual report also is to identify TAS initiatives and IRS responsiveness

¹26 U.S.C. § 7803(c)(1)(A). The Office of the Taxpayer Advocate is now known as the Taxpayer Advocate Service.

²26 U.S.C. § 7803(c)(2)(B).

³In this report, we refer to TAS's report to Congress due at the end of each year as the annual report, as it is labeled by TAS. It is referred to as the activities report in 26 U.S.C. § 7803(c)(2)(B)(ii), but TAS does not use that label.

during the prior fiscal year.⁴ The objectives report, due by June 30 of each year, must identify TAS's objectives for the coming fiscal year.

The Taxpayer First Act modified TAS's annual reporting to reduce the required number of most serious taxpayer problems in the annual report from "at least 20" to "the 10" most serious problems.⁵

You asked us to review how TAS carries out its mission, with a focus on resources and reporting. This report (1) describes TAS's resources and workload to carry out its advocacy functions, and (2) assesses TAS's reporting to Congress and identifies opportunities for improvement.

To describe TAS's resources and workload to carry out its advocacy functions, we reviewed IRS and TAS documentation, such as IRS's Internal Revenue Manual and TAS's annual program letters, management reports, and guidance memorandums related to the Coronavirus Disease 2019 (COVID-19) pandemic. We analyzed budget and staffing data from fiscal years 2011 to 2020 and adjusted budget amounts for inflation using 2020 dollars.

TAS's management reports summarize workload and performance data from its Taxpayer Advocate Management Information System and Systemic Advocacy Management System, the information systems used to track individual cases and systemic advocacy activities, respectively. We assessed the reliability of TAS's resources and workload data, including data from IRS's systems, by reviewing relevant documentation and interviewing knowledgeable TAS officials. We also assessed the reliability of data from IRS's systems by reviewing relevant documentation from our audit on IRS's financial statement.⁶ We determined that the data used in our analysis were sufficiently reliable for our reporting purposes.

To assess TAS's reporting to Congress and identify opportunities for improvement, we reviewed relevant federal statutes and various TAS reporting activities. We reviewed the most recent objectives report and

⁴TAS labels its annual reports by calendar year, even though it is required to report on activities from the prior fiscal year. We did not assess this time frame difference in this review.

⁵Pub. L. No. 116-25, § 1301(b)(1), 133 Stat. 981, 992 (2019).

⁶GAO, *Financial Audit: IRS's FY 2020 and FY 2019 Financial Statements*, [GAO-21-162](#) (Washington, D.C.: Nov. 10, 2020).

assessed TAS's reporting of its objectives against key practices for performance management based on the Government Performance and Results Act of 1993, as amended, and *Standards for Internal Control in the Federal Government*.⁷ We determined that the information and communication component of internal control was significant to this assessment, along with the underlying principle that management should externally communicate quality information to achieve the agency's objectives. We assessed how TAS identified objectives in its objectives report to determine whether they were clearly communicated.

We assessed TAS's reporting of IRS's actions to address annual report recommendations against relevant statutory reporting requirements.⁸ We also determined that the internal control standard and underlying principle that management should externally communicate quality information was significant to this assessment.⁹ We assessed TAS's external communication to determine whether it provided the information Congress needs to help TAS carry out its work.

We compared how TAS reported its process for reviewing annual report statistical information (data) with IRS against the relevant statutory reporting requirement.¹⁰ We determined that the control activities component of internal control was significant to this assessment, along with the related principle that management should implement control activities through documented policies.¹¹ Therefore, we assessed the extent to which TAS documented its policies and procedures for reviewing annual report data with IRS to determine whether the documentation helps TAS report reliable and accurate information.

To identify additional options to improve TAS's reporting, we reviewed TAS's reports from 2011 through the most recent reports published at the time of our review: the 2020 annual report and fiscal year 2021 objectives

⁷GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

⁸26 U.S.C. § 7803(c)(2)(B)(ii)(IV)-(VI). TAS has traditionally made recommendations only in the most serious problems section. However, in its 2019 and 2020 annual reports, TAS made recommendations in other sections. We focused on the most serious problems section based on feedback from congressional committee staff that they used this section frequently.

⁹[GAO-14-704G](#).

¹⁰26 U.S.C. § 7803(c)(2)(B)(ii)(XII).

¹¹[GAO-14-704G](#).

report. We obtained perspective on how Congress perceives and uses TAS's reports through interviews with congressional staff from the House Committee on Ways and Means and Senate Committee on Finance, the statutory recipients of TAS's reports, as well as staff from the Joint Committee on Taxation. We also requested and received input from other congressional committees that potentially use TAS's reports.

We also interviewed the National Taxpayer Advocate and TAS staff responsible for planning, researching, and drafting TAS's congressional reports. We shared potential options for improvement with TAS officials for their comment. Appendix I provides additional details about this engagement's scope and methodology.

We conducted this performance audit from January 2020 to June 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

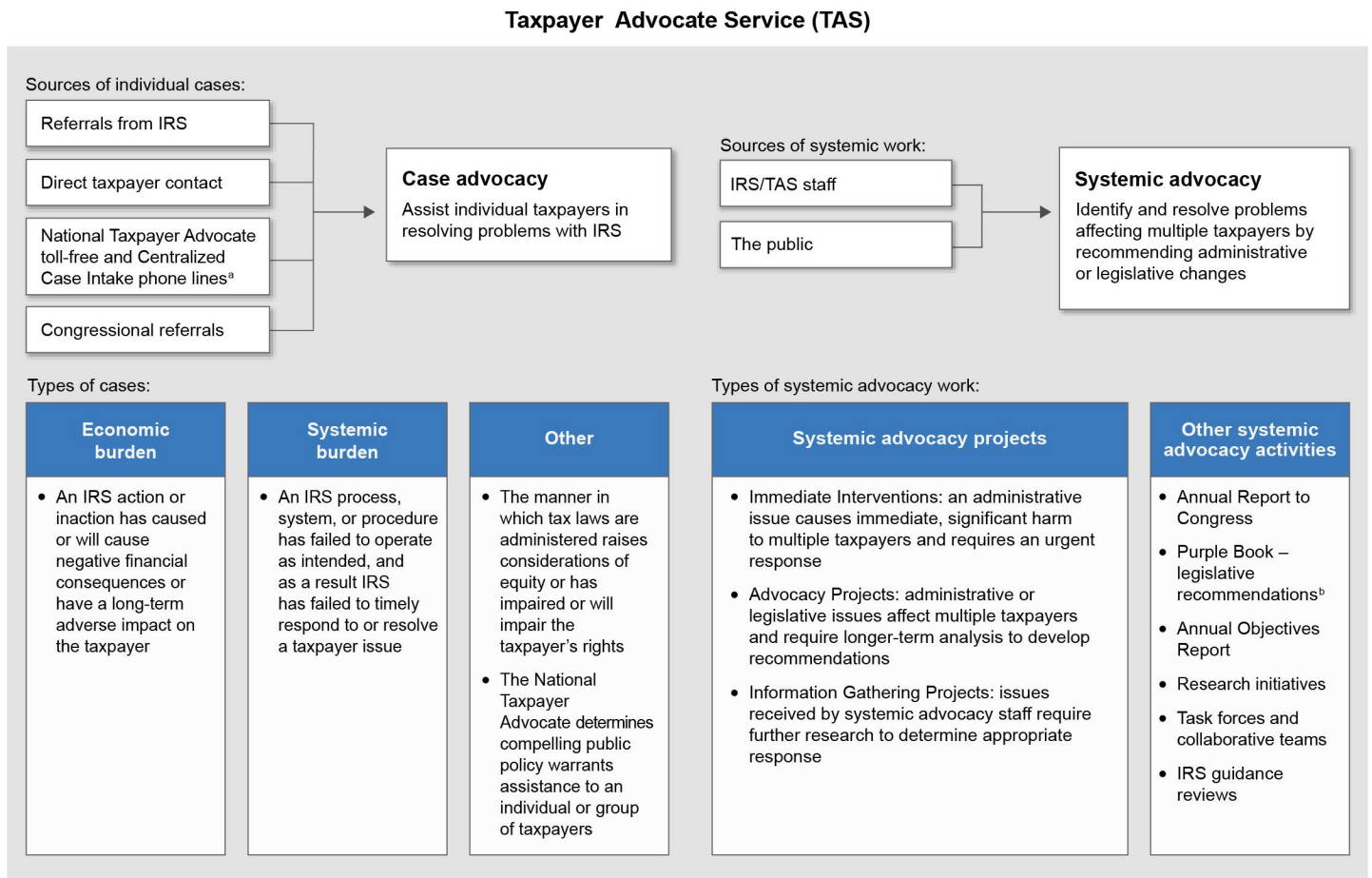
TAS is an independent office within IRS created to assist taxpayers in resolving problems with IRS, identify areas in which taxpayers have problems in dealing with IRS, and propose administrative and legislative changes to mitigate such problems. The National Taxpayer Advocate (Advocate) is appointed by the Secretary of the Treasury, after consultation with the Commissioner of Internal Revenue and the Internal Revenue Service Oversight Board, and reports directly to the Commissioner.¹² The current Advocate joined TAS in March 2020.

TAS has 80 local offices, with at least one in each state, the District of Columbia, and Puerto Rico. In fiscal year 2020, TAS employed almost 1,700 full-time equivalent positions, or about 2 percent of IRS's workforce.

¹²26 U.S.C. § 7803(c)(1)(B). The IRS Oversight Board oversees IRS administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes and tax conventions to which the United States is a party. 26 U.S.C. § 7802. The board suspended operations in 2015 because it does not have enough members confirmed by the U.S. Senate to make up a quorum.

TAS has two primary functions—case advocacy and systemic advocacy (see fig. 1). It also has a headquarters function that includes human resources and financial operations.

Figure 1: Sources and Types of Work for the Taxpayer Advocate Service’s Primary Functions



Source: GAO analysis of the IRS Internal Revenue Manual. | GAO-21-217

Text of Figure 1: Sources and Types of Work for the Taxpayer Advocate Service's Primary Functions

Case advocacy Assist individual taxpayers in resolving problems with IRS

- Sources of individual cases:
- Referrals from IRS
- Direct taxpayer contact
- National Taxpayer toll-free and Centralized Case Intake phone lines a
- Congressional referrals

Systemic advocacy

Identify and resolve problems affecting multiple taxpayers by recommending administrative or legislative changes

- Sources of systemic work:
- IRS/TAS staff
- The public

Types of cases:

Economic burden	Systemic burden	Other
<ul style="list-style-type: none"> • An IRS action or inaction has caused or will cause negative financial consequences or have a long-term adverse impact on the taxpayer 	<ul style="list-style-type: none"> • An IRS process, system, or procedure has failed to operate as intended, and as a result IRS has failed to timely respond to or resolve a taxpayer issue 	<ul style="list-style-type: none"> • The manner in which tax laws are administered raises considerations of equity or has impaired or will impair the taxpayer's rights. • The National Taxpayer Advocate determines compelling public policy warrants assistance to an individual or group of taxpayers

Types of systemic advocacy work

Systemic advocacy projects	Other systemic advocacy activities
<ul style="list-style-type: none"> • Immediate Interventions: an administrative issue causes immediate, significant harm to multiple taxpayers and requires an urgent response. • Advocacy Projects: administrative or legislative issues affect multiple taxpayers and require longer-term analysis to develop recommendations. • Information Gathering Projects: issues received by systemic advocacy staff require further research to determine appropriate response 	<ul style="list-style-type: none"> • Annual Report to Congress • Purple Book – legislative recommendation^b • Annual Objectives Report • Research initiatives • Task forces and collaborative teams • IRS guidance reviews

Source: GAO analysis of the IRS Internal Revenue Manual. | GAO-21-217

^aTaxpayers can call the National Taxpayer Advocate toll-free line, staffed by IRS employees, when they are seeking TAS assistance. If the toll-free phone assistor believes the inquiry meets TAS case acceptance criteria, the assistor will transfer the caller to TAS’s Centralized Case Intake phone line during normal business hours.

^bThe Purple Book is a compilation of TAS’s legislative recommendations to Congress and is a separate volume of TAS’s annual report.

Case Advocacy

Through case advocacy, TAS assists taxpayers whose tax problems are causing financial difficulty, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who find an IRS system or procedure is not working as it should. To assist TAS in carrying out its statutory responsibility to help taxpayers resolve problems, IRS has delegated authorities to TAS that allow it to resolve routine cases. For example, under certain circumstances, TAS can release levies and approve replacement checks for lost or stolen refunds.

When TAS does not have the delegated authority to take necessary steps to resolve a case, it issues an Operations Assistance Request to the IRS function that can take action. Appendix II provides an overview of the case advocacy process.

As part of the CARES Act, IRS was tasked with disbursing Economic Impact Payments (EIP) to provide emergency financial relief to

taxpayers.¹³ Because IRS did not have processes in place to correct most EIP issues, TAS's assistance for such cases was initially limited to correcting underlying issues with the taxpayer's return that prevented the taxpayer from receiving an EIP. Effective August 10, 2020, TAS expanded its acceptance of cases after new IRS programming allowing manual correction of certain EIP problems became available. TAS reported that it accepted 2,077 cases with EIP-related issues between April 1, 2020, and September 30, 2020.

Systemic Advocacy

Through systemic advocacy, TAS identifies broader problems that create unnecessary burden or expense for taxpayers. It also works with taxpayers, practitioners, and professional organizations to make recommendations to improve tax law and administration.

TAS's systemic advocacy consists of various efforts:

- **Immediate interventions.** Systemic advocacy officials evaluate suggestions from TAS, IRS, and the public to determine if the issue needs immediate intervention to mitigate significant harm to multiple taxpayers. After identifying potential solutions, TAS staff recommend and negotiate improvements with IRS.
- **Advocacy projects.** For issues that do not meet the criteria for immediate intervention, TAS may create systemic advocacy projects that are designed to analyze the underlying causes of problems and propose corrective action.
- **Information gathering projects.** TAS may conduct information gathering projects to track emerging issues from new legislation, policies and procedures, and related Systemic Advocacy Management System submissions and conduct further research to determine whether an issue is systemic.
- **Taxpayer Advocate Directives.** The Advocate may issue a Directive to IRS mandating administrative or procedural changes to improve a

¹³Pub. L. No. 116-136, div. A, tit. II, § 2201, 134 Stat. 281, 335–340 (Mar. 27, 2020), *codified at* 26 U.S.C. § 6428. This provision provided for the payment of advances of a refundable tax credit established against the income tax imposed for tax year 2020 for eligible individuals. The CARES Act refers to this credit and the advance refund as Recovery Rebates for individuals. IRS refers to the advance refunds as Economic Impact Payments.

process or grant relief to groups of taxpayers or all taxpayers. The Advocate normally issues a proposed Directive to communicate concerns to the responsible IRS office. If the issue remains unresolved, the Advocate may issue a final Directive.¹⁴

- **Research.** TAS's Office of Research and Analysis, which is funded through the case advocacy budget, provides data and research support to the annual reports to Congress, systemic advocacy projects, and task force efforts, among other things. TAS conducts its own research studies and sometimes collaborates with other IRS research groups or external researchers.
- **Reviews of IRS guidance.** Systemic advocacy staff review official IRS communications to identify and recommend changes to procedures that negatively affect taxpayers or their rights, among other types of reviews.
- **Reports to Congress.** Systemic advocacy staff, in coordination with attorney advisors, draft the annual and objectives reports to Congress. Appendix III contains the legal requirements for these reports. Staff from across TAS, including case advocacy, contribute data and research to the annual report.

IRS transferred responsibility for administering the Low Income Taxpayer Clinic (LITC) Grant Program to TAS. The program helps accredited academic institutions and nonprofit organizations represent low-income taxpayers in controversies with IRS. It also operates programs to inform individuals for whom English is a second language about their rights and responsibilities.¹⁵ TAS selects grant recipients and conducts site visits to ensure that LITCs are fulfilling their obligations.

Finally, TAS also administers the Taxpayer Advocacy Panel, which was established under the authority of the Department of the Treasury in October 2002 to improve IRS responsiveness to taxpayers' needs. The

¹⁴The Commissioner delegated to the Advocate the authority to issue Taxpayer Advocate Directives under Delegation Order 13.3. IRM § 1.2.2.12.3. By statute, the Commissioner or Deputy Commissioner is required to ensure compliance with—or modify or rescind—a Directive not later than 90 days after its issuance. Within specified time periods, the Advocate may appeal to the Commissioner any modification or rescission of a Directive by the Deputy Commissioner and the Commissioner must either ensure compliance with the issued Directive or provide the Advocate with reasons for any modification or rescission upheld. 26 U.S.C. § 7803(c)(5).

¹⁵26 U.S.C. § 7526.

nationwide, volunteer panel provides input on IRS's strategic initiatives and provides a venue for public feedback.

Reports to Congress

The annual report typically includes the following major sections:

- **Most serious problems encountered by taxpayers.** By statute, the Advocate is to describe the 10 most serious problems facing taxpayers.¹⁶ Each most serious problem normally has at least one recommendation for IRS action to resolve or mitigate the problem. Some annual reports have also included status updates on most serious problems from prior years.
- **Most litigated issues.** By statute, the Advocate is to describe the 10 most frequently litigated issues for each category of taxpayers, which may reveal areas of tax law that create or increase burden for taxpayers or should be simplified.¹⁷
- **Case advocacy.** This section describes TAS's case receipts and closures, case trends, and systemic problems taxpayers face and TAS's efforts to resolve them.¹⁸
- **Research studies.** This section includes articles by TAS or other contributors that may have been conducted as part of a most serious problem or ongoing TAS advocacy efforts.
- **Purple Book.** This separate volume of the annual report provides details of TAS's legislative proposals to address inequitable taxpayer treatment, ease taxpayer burden, or improve taxpayer service.

The objectives report typically highlights tax administration issues causing problems or burden for taxpayers and lists the advocacy actions TAS intends to take in the coming fiscal year. This report also includes (1) TAS's ongoing and planned research; (2) TAS's review of the most recent filing season; and (3) an inventory of TAS's most serious problems

¹⁶26 U.S.C. § 7803(c)(2)(B)(ii)(III).

¹⁷26 U.S.C. § 7803(c)(2)(B)(ii)(XI).

¹⁸TAS officials said the case advocacy section is intended to fulfill TAS's reporting requirements under 26 U.S.C. § 7803(c)(2)(B)(ii)(I)-(II) and the inventories required for those subclauses under 26 U.S.C. § 7803(c)(2)(B)(ii)(IV)-(VI). We did not include these subclauses in our review because congressional committee staff we interviewed did not identify them as significant to their work.

recommendations from the previous annual report with IRS's response and preliminary actions, and TAS's analysis and comments on IRS's response.¹⁹

The Taxpayer First Act required IRS to provide statistical support, to the extent practicable, for TAS's annual report. The act also requires TAS to report whether statistical information was reviewed or provided by IRS and determined to be valid.²⁰

The act streamlined and focused the annual report by reducing the reporting of the most serious problems facing taxpayers from at least 20 of the most serious problems to the 10 most serious problems.²¹ This section had traditionally been the longest in the annual reports. Since enactment of the act, the most serious problems section's length has decreased from 306 pages in TAS's 2018 annual report to 108 pages in the 2019 annual report and 161 pages in the 2020 annual report.

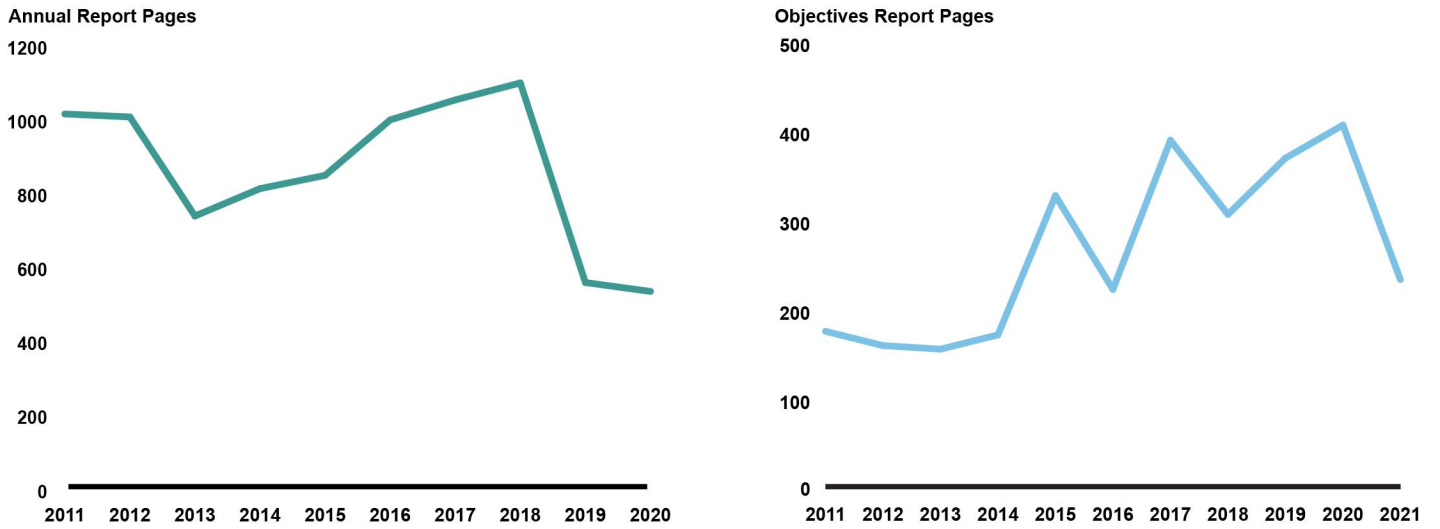
Figure 2 shows changes in total page length of TAS's annual and objectives reports. TAS's annual reports for 2011 through 2018 averaged about 940 pages. Although streamlining the most serious problems section contributed to an overall decrease in page length, the 2019 and 2020 annual reports each totaled more than 500 pages.

¹⁹In this report, we refer to TAS's summary of IRS's responses and preliminary actions as a recommendation inventory based on the statutory language contained in 26 U.S.C. §§ 7803(c)(2)(B)(ii)(IV-VI). TAS refers to this information as "IRS Responses to Administrative Recommendations Proposed in the National Taxpayer Advocate's Annual Report to Congress" in its objectives reports and "Report Cards" on its website.

²⁰Pub. L. No. 116-25, § 1301(b)(3), 133 Stat. 981, 992-993 (2019), *codified at* 26 U.S.C. § 6108(d) and § 7803(c)(2)(B)(ii)(XII). The Taxpayer First Act also requires TAS to coordinate with Treasury Inspector General for Tax Administration prior to beginning research and studies to avoid duplication. § 1301(b)(2), 133 Stat. 992, *codified at* 26 U.S.C. § 7803(c)(2)(E). The act also enhanced TAS's delegated authority to issue Taxpayer Advocate Directives, in part, by establishing deadlines for modifying, rescinding, and compliance with such Directives. § 1301(a)(1), 133 Stat. 991, *codified at* 26 U.S.C. § 7803(c)(5).

²¹26 U.S.C. § 7803(c)(2)(B)(ii)(III).

Figure 2: Trend in Total Page Length of Taxpayer Advocate Service (TAS) Annual Report and Objectives Report



Source: GAO analysis of TAS annual reports and objectives reports. | GAO-21-217

Data table for Figure 2: Trend in Total Page Length of Taxpayer Advocate Service (TAS) Annual Report and Objectives Report

Fiscal Year	Annual Report Pages
2011	1008
2012	1000
2013	732
2014	806
2015	842
2016	992
2017	1046
2018	1092
2019	552
2020	528

Fiscal Year	Objectives Report Pages
2011	174
2012	158
2013	154
2014	170
2015	326

Fiscal Year	Objectives Report Pages
2016	221
2017	388
2018	305
2019	368
2020	405
2021	232

Source: GAO analysis of TAS annual reports and objectives reports.. | GAO-21- 217

Budget

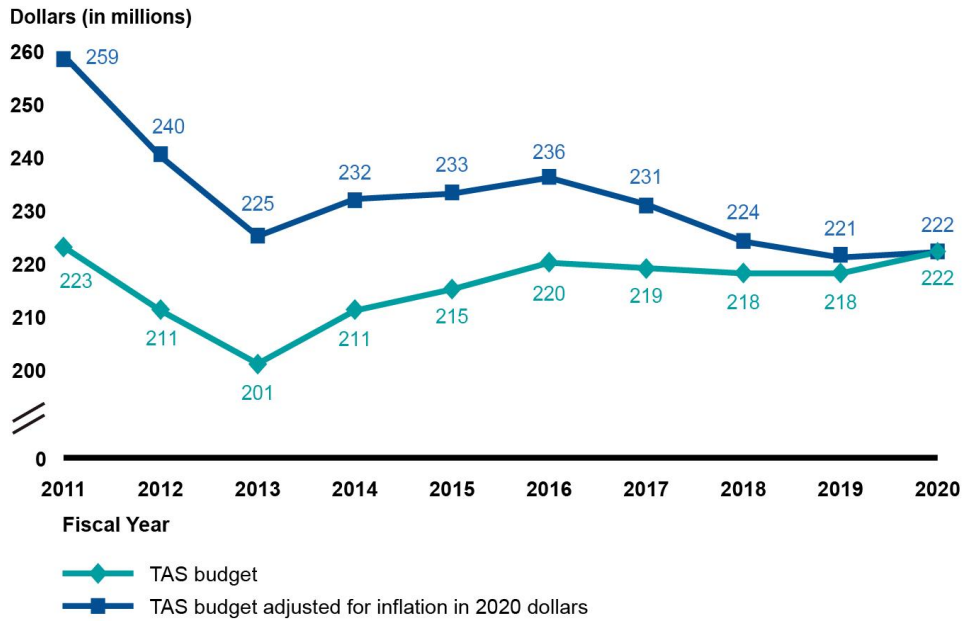
For fiscal year 2020, TAS's budget was about \$222 million, or about 2 percent of IRS's budget. This includes \$12 million that was appropriated for LITC grants.²² TAS's funding is part of the overall IRS appropriation.

From fiscal years 2011 to 2020, TAS's total budget decreased slightly by less than 1 percent (from \$223.4 million to \$222 million) (see fig. 3). Adjusting for inflation, TAS's budget decreased 14 percent. From 2011 to 2019, IRS's overall budget decreased by nearly 7 percent (from \$12.1 billion to \$11.3 billion), or nearly 19 percent when adjusting for inflation. IRS's fiscal year 2020 budget increased to nearly \$12.3 billion when the Families First Coronavirus Response Act and the CARES Act appropriated an additional \$765.7 million to its \$11.5 billion budget in March 2020 to respond to COVID-19.²³

²²As part of IRS's appropriation for fiscal year 2020, low-income taxpayer clinic grants were appropriated not less than \$12 million, and TAS was appropriated not less than \$209 million. See Consolidated Appropriations Act, 2020, Pub. L. No. 116-93, div. C, title I, 133 Stat. 2317, 2439-2440 (2019).

²³The additional funds from the Families First Coronavirus Response Act are available through the end of fiscal year 2022. Pub. L. No. 116-127, div. A, tit III, 134 Stat. 178, 181 (2020). The additional funds from the CARES Act are available through the end of fiscal year 2021. Pub. L. No. 116-136, § 2201(f), 134 Stat. 339 and § 15001, 134 Stat. 526 (2020). See GAO, *Tax Filing: Actions Needed to Address Processing Delays and Risks to the 2021 Filing Season*, [GAO-21-251](#) (Washington, D.C.: Mar. 1, 2021).

Figure 3: Taxpayer Advocate Service (TAS) Budget, Fiscal Years 2011 to 2020



Source: GAO analysis of IRS Integrated Financial System data. | GAO-21-217

Data table for Figure 3: Taxpayer Advocate Service (TAS) Budget, Fiscal Years 2011 to 2020

Dollars (in millions)		
Year	TAS budget	TAS budget adjusted for inflation in 2019 dollars
2011	\$223	\$259
2012	\$211	\$240
2013	\$201	\$225
2014	\$211	\$232
2015	\$215	\$233
2016	\$220	\$236
2017	\$219	\$231
2018	\$218	\$224
2019	\$218	\$221
2020	\$222	\$222

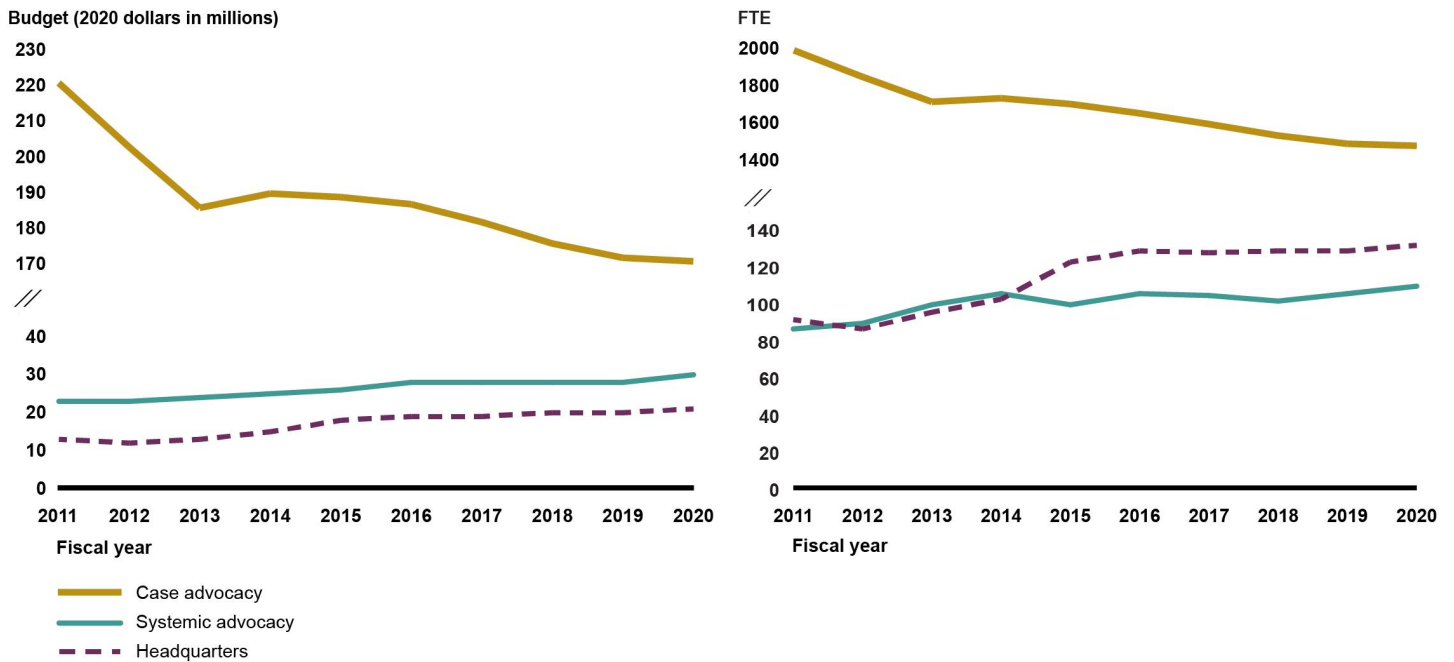
Source: GAO analysis of IRS Integrated Financial System data. | GAO-21-217

TAS Allocates the Majority of Its Resources to Help Individual Taxpayers, and Its Workload Has Increased in Recent Years

Faced with Declining Resources, TAS Has Had Challenges with Case Worker Attrition in Recent Years

The budget and full-time equivalents (FTE) for case advocacy, which comprises most of TAS's resources, have decreased since fiscal year 2011, while systemic advocacy and headquarters resources have increased (see fig. 4).

Figure 4: Taxpayer Advocate Service Budget and Full-Time Equivalents (FTE) by Functional Area, Fiscal Years 2011 to 2020



Source: GAO analysis of IRS Integrated Financial System data. | GAO-21-217

Data table for Figure 4: Taxpayer Advocate Service Budget and Full-Time Equivalents (FTE) by Functional Area, Fiscal Years 2011 to 2020

Budget (2020 dollars in millions)	Case advocacy	Systemic advocacy	Headquarters
2011	\$220,418,035	\$24,112,311	\$14,189,589
2012	\$202,340,743	\$24,458,866	\$13,027,935
2013	\$185,331,115	\$25,066,417	\$14,231,238
2014	\$189,433,099	\$26,324,770	\$15,753,492
2015	\$187,546,951	\$26,951,706	\$18,545,662
2016	\$186,245,394	\$29,412,087	\$20,228,435
2017	\$180,739,833	\$29,463,188	\$20,414,184
2018	\$174,643,386	\$28,899,056	\$20,826,668
2019	\$170,544,879	\$29,428,827	\$20,800,741
2020	\$169,729,220	\$30,536,844	\$21,698,954

Source: GAO analysis of IRS Integrated Financial System data. | GAO-21-217

FTE

Year	Case Advocacy	Systemic Advocacy	Headquarters
2011	1988	81	86
2012	1825	84	81
2013	1691	94	90
2014	1710	100	97
2015	1679	94	117
2016	1629	100	123
2017	1571	99	122
2018	1509	96	123
2019	1465	100	123
2020	1454	104	126

Source: GAO analysis of IRS Integrated Financial System data. | GAO-21-217

Since fiscal year 2011, TAS has allocated more than 75 percent of its budget and about 90 percent of its FTEs to assisting individual taxpayers through its case advocacy function. Over this time, case advocacy’s share of the total budget and FTEs has somewhat decreased (see fig. 5). Specifically, case advocacy comprised 85 percent of TAS’s budget in fiscal year 2011 and 76 percent in fiscal year 2020. It also comprised 92 percent of FTEs in fiscal year 2011 and 86 percent of FTEs in fiscal year 2020.

Figure 5: Taxpayer Advocate Service Budget and Full-Time Equivalents (FTE) by Functional Area, Fiscal Years 2011 and 2020

	Budget (2020 dollars in millions)			Full-time equivalents (FTE)		
	Fiscal year 2011	Fiscal year 2020	% Change	Fiscal year 2011	Fiscal year 2020	% Change
Case Advocacy	\$220.4	\$169.7	-23%	1,988	1,454	-27%
Systemic Advocacy	\$24.1	\$30.5	27%	81	104	28%
Headquarters	\$14.2	\$21.7	53%	86	126	47%
Total	\$258.7	\$222	-14%	2,154	1,683	-22%

Source: GAO analysis of IRS Integrated Financial System data. | GAO-21-217

Data table for Figure 5: Taxpayer Advocate Service Budget and Full-Time Equivalents (FTE) by Functional Area, Fiscal Years 2011 and 2020

	Budget (2020 dollars in millions)			Full-Time Equivalents (FTE)		
	Fiscal Year 2011	Fiscal Year 2020	% Change	Fiscal Year 2011	Fiscal Year 2020	% Change
<i>Case Advocacy</i>	\$220.4	\$169.7	-23%	1,988	1,454	-27%
<i>Systemic Advocacy</i>	\$24.1	\$30.5	27%	81	104	28%
<i>Headquarters</i>	\$14.2	\$21.7	53%	86	126	47%
TOTAL	\$258.7	\$222	-14%	2,154	1,683	-22%

Source: GAO analysis of IRS Integrated Financial System data. | GAO-21-217

Nearly all of the case advocacy budget has been for personnel and training costs. Most case advocacy FTEs are for case advocates who work individual cases and intake advocates who initially assist taxpayers seeking TAS services.²⁴ According to TAS, staff attrition was the main reason for the decrease in case advocacy FTEs and, in turn, budget. Attrition includes retirements and employees moving to other employment. From 2011 through 2019, TAS's overall attrition rate more than doubled from 7.8 to 15.9 percent, and rates were higher in the case advocacy function. TAS officials told us they have hired hundreds of case advocacy staff in recent years, and in fiscal year 2020 TAS filled more

²⁴Other case advocacy FTE positions include technical support staff who conduct case reviews and 78 local taxpayer advocates, among others.

positions than it lost to attrition. However, they have struggled to keep pace with attrition and expect the challenge to continue.

In addition, TAS officials said there are challenges to onboarding and training large numbers of newly hired case advocacy staff. Case advocates require at least 1 year of training before they can work cases. TAS does not hire temporary staff or transfer staff from other units to help with caseloads because they may be unable to stay for the duration of the case.

Resources for Some Functions Have Generally Increased

Systemic advocacy accounted for 14 percent (\$30.5 million) of TAS's budget in fiscal year 2020, up from about 9 percent (\$24.1 million) in fiscal year 2011.²⁵ It also comprised 6 percent (104) of FTEs in fiscal year 2020, up from about 4 percent (81) in fiscal year 2011. Of the function's three program areas, most of the increase occurred under the Executive Director for Systemic Advocacy where the budget more than doubled to more than \$12.2 million and FTEs increased from 35 to 69 between fiscal years 2011 and 2020 (see fig. 6).²⁶

TAS officials said this growth primarily occurred when they shifted some case advocacy field staff to systemic advocacy in 2012 to better integrate systemic advocacy work across the agency. For example, TAS realigned staff and resources to help identify and address systemic burden issues that result when an IRS process fails to operate as intended. It also created a group to improve the review of issues submitted to the Systemic Advocacy Management System database.

²⁵The 2011 budget is adjusted for inflation and presented in 2020 dollars.

²⁶The Executive Director for Systemic Advocacy is responsible for all programs and staff whose primary responsibility is to identify and address systemic tax problems by analyzing their root causes. The Executive Director is also responsible for other systemic advocacy activities, including leading the preparation for the annual and objectives reports to Congress.

Figure 6: Budget and Full-Time Equivalents (FTE) for Programs in the Systemic Advocacy Function, Fiscal Years 2011 and 2020

	Budget (2020 dollars in millions)			Full-time equivalents (FTE)		
	Fiscal year 2011	Fiscal year 2020	% Change	Fiscal year 2011	Fiscal year 2020	% Change
Executive Director for Systemic Advocacy	\$5.9	\$12.2	107%	35	69	97%
Low Income Taxpayer Clinic (LITC) Grant Program	\$14.4	\$16.1	12%	19	20	5%
Taxpayer Advocacy Panel	\$3.9	\$2.3	-41%	27	15	-44%
Total	\$24.1	\$30.6	27%	81	104	28%

Source: GAO analysis of IRS Integrated Financial System data. | GAO-21-217

Data table for Figure 6: Budget and Full-Time Equivalents (FTE) for Programs in the Systemic Advocacy Function, Fiscal Years 2011 and 2020

	Budget (2020 dollars in millions)			Full-Time Equivalents (FTE)		
	Fiscal Year 2011	Fiscal Year 2020	% Change	Fiscal Year 2011	Fiscal Year 2020	% Change
Executive Director for Systemic Advocacy	\$5.9	\$12.2	107%	35	69	97%
Low Income Taxpayer Clinic (LITC) Grant Program	\$14.4	\$16.1	12%	19	20	5%
Taxpayer Advocacy Panel	\$3.9	\$2.3	-41%	27	15	-44%
TOTAL	\$24.1	\$30.6	27%	81	104	28%

Source: GAO analysis of IRS Integrated Financial System data. | GAO-21-217

Note: Programs do not add to fiscal year 2011 total budget due to rounding.

The LITC Grant Program had an increase in resources. Most of this program’s budget is for grants to clinics. Congress appropriates funds for grants to the clinics each year, including \$10 million in fiscal year 2011

and \$12 million in fiscal year 2020.²⁷ Meanwhile, the Taxpayer Advocacy Panel had a reduction in resources. According to TAS, the panel needed fewer resources after a 2012 reorganization reduced the number of its committees and members.

TAS also increased the budget and staff for its headquarters function since 2011. Headquarters comprised about 5 percent of TAS's budget in fiscal year 2011 and about 10 percent in fiscal year 2020. It comprised 4 percent of FTEs in fiscal year 2011 and about 7 percent of FTEs in fiscal year 2020. TAS officials attributed the increase in part to (1) centralizing tasks, such as producing field office reports and monitoring office space, which shifted resources from case advocacy to headquarters; and (2) acquiring staff to hire internal TAS candidates, rather than relying on IRS's Human Capital Office.²⁸

In addition, TAS established a business modernization office in fiscal year 2013 that helps employees with their technology needs, among other responsibilities. According to TAS officials, this office assists IRS's efforts to modernize its information technology systems.²⁹

²⁷Congress provided "not less than" \$12 million for fiscal year 2020 and "not less than" \$10 million for fiscal year 2011. These amounts were part of the funds provided to IRS for taxpayer services. See, Consolidated Appropriations Act, 2020, Pub. L. No. 116-93, 133 Stat. 2317, 2439 (2019) and Department of Defense and Full-Year Continuing Appropriations Act, 2011, Pub. L. No. 112-10, div. B, tit. I, § 1101(a)(6), 125 Stat. 38, 102-3.

²⁸TAS reported in its fiscal year 2021 objectives report that a May 2018 agreement enabled TAS to detail five of its employees to IRS's Human Capital Office to work solely on TAS internal hiring announcements. TAS officials told us this agreement ended in October 2020 and that IRS now processes all of TAS's hiring announcements.

²⁹We previously reported on information technology (IT) challenges at IRS and opportunities for the agency to improve management of its IT investments. See for example, GAO, *Information Technology: IRS Needs to Address Operational Challenges and Opportunities to Improve Management*, [GAO-21-178T](#) (Washington, D.C.: Oct. 7, 2020); *Information Technology: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing*, [GAO-18-298](#) (Washington, D.C.: June 28, 2018); *Information Technology: Management Attention Is Needed to Successfully Modernize Tax Processing Systems*, [GAO-18-153T](#) (Washington, D.C.: Oct. 4, 2017); and *Information Technology: Federal Agencies Need to Address Aging Legacy Systems*, [GAO-16-468](#) (Washington, D.C.: May 25, 2016).

Effect of COVID-19

To maintain operations and protect the health and safety of its employees and taxpayers, TAS reported it has enabled staff to work remotely, canceled in-person meetings and training, and limited travel and outreach during the pandemic. As a result, TAS said it realized savings from travel and training budgets and used those savings to help fund overtime expenses.

In addition, IRS provided TAS \$3.2 million in supplemental 2-year funding, equivalent to 1.5 percent of its fiscal year 2020 budget, from its CARES Act appropriation. TAS also received \$1.7 million from IRS for overtime costs. TAS officials told us they authorized limited amounts of overtime for staff working COVID-19-related cases and used some of the funding to help cover the costs.³⁰ These officials also told us they anticipated a need for increased overtime to manage the filing season caseload, which TAS said usually increases around late January.

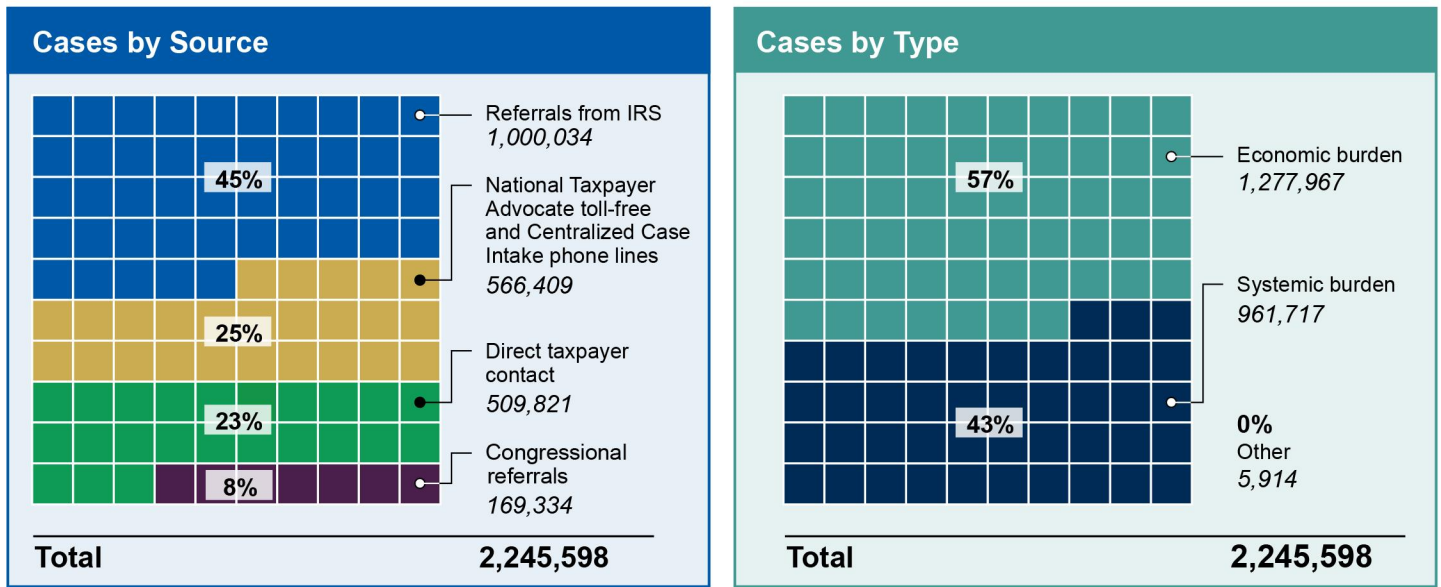
Case Advocacy Workload Has Fluctuated by Volume and Type

Over the past 10 years, TAS has received more than 2 million taxpayer cases from four sources. These cases have generally been categorized as economic or systemic burden (see fig. 7). TAS officials said that their office accepts every case received that meets TAS acceptance criteria.

Taxpayers often seek assistance from TAS when facing financial difficulty, including instances where they may endure long-term adverse effects. These economic burden cases comprised the majority of TAS's caseload every year since fiscal year 2012, including almost 64 percent of cases in fiscal year 2013. During the pandemic, TAS officials said that they observed increases in economic burden cases related to processing original returns, such as holds on refunds and undeliverable refunds.

³⁰TAS officials told us that they spent about \$90,000 of the \$3.2 million in fiscal year 2020.

Figure 7: Taxpayer Advocate Service (TAS) Received More than 2 Million Taxpayer Cases from Fiscal Years 2011 to 2020



Source: GAO analysis of TAS Business Performance Review reports data and TAS annual reports. | GAO-21-217

Data table for Figure 7: Taxpayer Advocate Service (TAS) Received More than 2 Million Taxpayer Cases from Fiscal Years 2011 to 2020

Cases by Source

Referrals from IRS	(45%) 1,000,034
National Taxpayer Advocate toll-free and Centralized Case Intake phone lines	(25%) 566,409
Direct taxpayer contact	(23%) 509,821
Congressional referrals	(8%) 169,334
TOTAL	2,245,598

Cases by Type

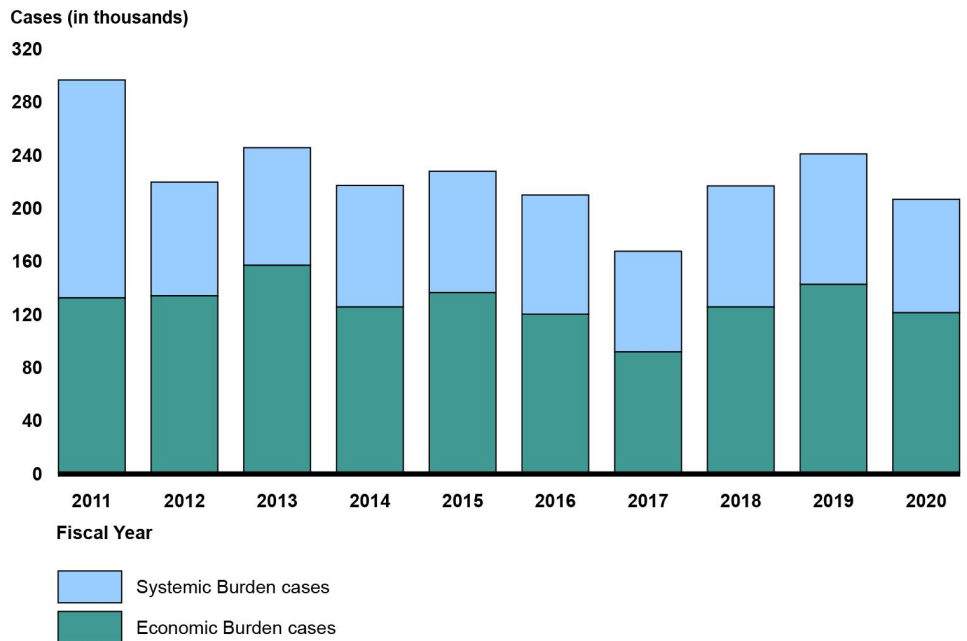
Economic burden	(57%) 1,277,967
Systemic burden	(43%) 961,717
Other	(0%) 5,914
TOTAL	2,245,598

Source: GAO analysis of TAS Business Performance Review reports data and TAS annual reports. | GAO-21-217

Note: 'Referrals from IRS' consists of cases referred to TAS by an IRS function after identifying the case as meeting TAS criteria or at the taxpayer or representative's request. 'National Taxpayer Advocate toll-free and Centralized Case Intake (CCI) phone lines' consists of cases received via calls to the National Taxpayer Advocate toll-free phone line and calls transferred to the CCI line. 'Congressional referrals' consists of cases where the congressional office contacts TAS directly or contacts an IRS function that then refers the case to TAS. 'Direct taxpayer contact' consists of cases received via the taxpayer or representative calling a local TAS office, visiting a TAS walk-in area, or filing Form 911 or other correspondence to TAS; fiscal years 2011 to 2017 also include calls received via the direct ASK-TAS1 line that was closed in 2016.

The number of taxpayer cases received has fluctuated over the past decade but is lower than it was in 2011, as shown in figure 8.

Figure 8: Number of Taxpayer Cases the Taxpayer Advocate Service (TAS) Received by Case Type from Fiscal Years 2011 to 2020



Source: TAS annual reports. | GAO-21-217

Data table for Figure 8: Number of Taxpayer Cases the Taxpayer Advocate Service (TAS) Received by Case Type from Fiscal Years 2011 to 2020

Year	Economic Burden cases	Systemic Burden cases
2011	131,482	164,173
2012	133,082	85,671
2013	156,130	88,598
2014	124,732	91,545
2015	135,469	91,425
2016	119,324	89,681

Year	Economic Burden cases	Systemic Burden cases
2017	90,868	75,795
2018	124,755	91,160
2019	141,768	98,207
2020	120,357	85,462

Source: TAS annual reports. | GAO-21- 217

Note: In addition to the cases shown in the figure, each year TAS also received a small number of other types of cases, ranging from 228 in fiscal year 2013 to 953 in fiscal year 2020.

TAS explained some of the reasons behind the larger changes seen in the figure.

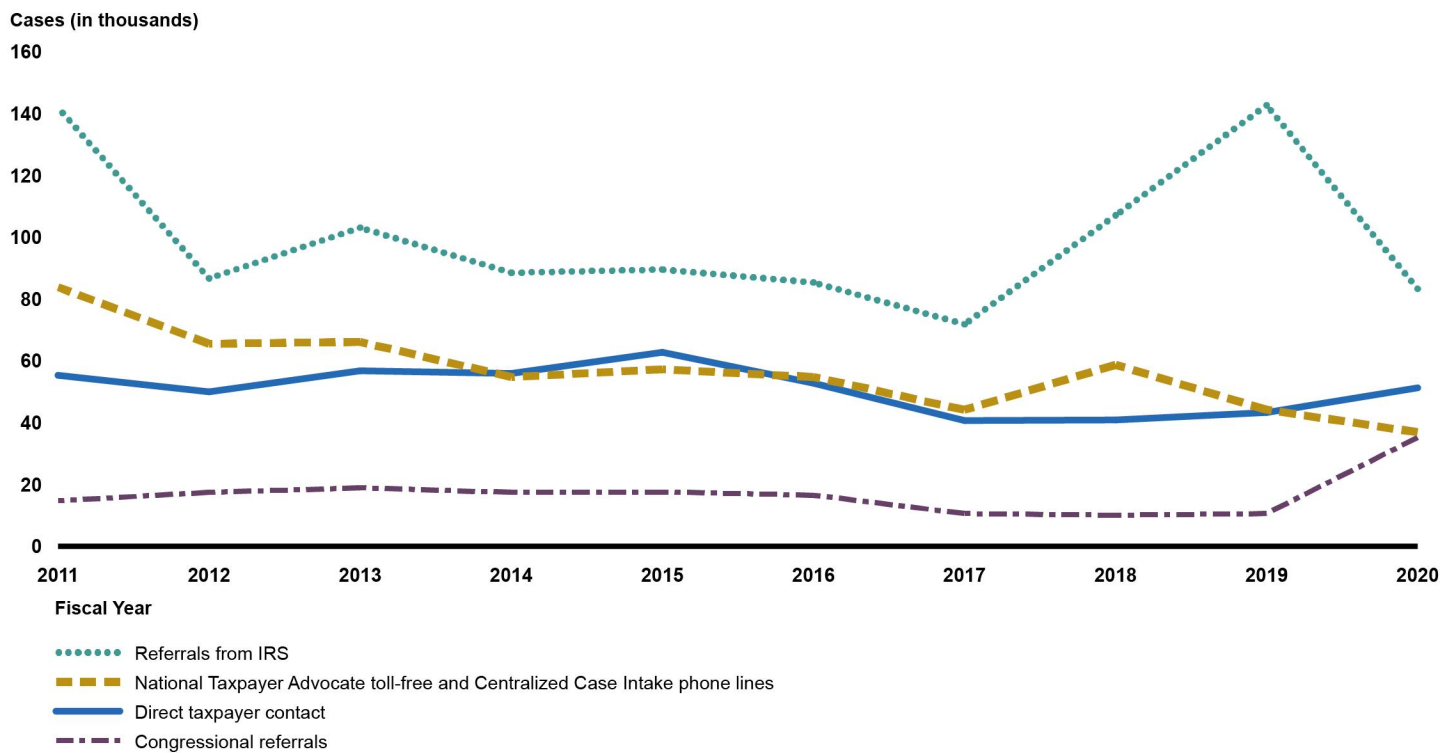
- In 2012, TAS received 25 percent fewer cases, dropping from 295,904 to 219,666, after TAS decided to stop accepting certain types of systemic burden cases that IRS can resolve without TAS engagement.³¹
- In 2017, TAS’s identity theft caseload substantially declined after IRS improved its processes to better detect fraudulent returns and reduce identity theft.
- In 2018 and 2019, more taxpayers sought TAS services because IRS fraud detection filters for prerefund wage verifications suspended larger numbers of returns.³² TAS officials also reported they saw an increase in earned income tax credit cases due to delays in IRS evaluating the taxpayers’ documentation submitted during the audit process.
- In 2020, case inventory declined because IRS and TAS closed offices, and IRS shut down phone lines in response to COVID-19. This closure limited taxpayers’ ability to obtain TAS services.

³¹TAS modified its case acceptance criteria to exclude systemic burden inquiries that only involved processing original returns, amended returns, injured spouse claims, and unpostable and rejected returns. TAS still accepts cases involving these issues when (1) the taxpayer is experiencing economic burden, or the issue involves equitable treatment or taxpayer rights; (2) referred by a congressional office; and (3) the inquiry also includes other related issues where TAS can advocate, such as an open audit or collection action.

³²We previously reported on IRS’s efforts to prevent fraud and improper payments through systemic verification. See GAO, *2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency*, [GAO-20-55](#) (Washington, D.C.: Jan. 15, 2020).

As shown in figure 9, IRS is the primary source of TAS cases and accounted for a high of 59 percent of cases in 2019. IRS divisions must refer taxpayer inquires to TAS if the taxpayer’s issue meets TAS criteria and the division cannot resolve, or take steps to resolve, the issue within 24 hours.³³ According to TAS officials, IRS employees submitted more referral forms in 2019 because TAS had fewer staff to receive referrals by phone.

Figure 9: Taxpayer Advocate Service (TAS) Cases Received by Source, Fiscal Years 2011 to 2020



Source: GAO analysis of TAS Business Performance Review reports data and TAS annual reports. | GAO-21-217

³³See *Internal Revenue Manual* 13.1.7.4, “Same Day Resolution by Operations,” and 13.1.16.8.4, “Referrals from Operating Divisions/Functions.”

Data table for Figure 9: Taxpayer Advocate Service (TAS) Cases Received by Source, Fiscal Years 2011 to 2020

Fiscal Year	Referrals from IRS	National Taxpayer Advocate toll-free and Centralized Case Intake phone lines	Direct taxpayer contact	Congressional referrals
2011	141927	83883	55333	14761
2012	86672	65526	49998	17460
2013	103082	66143	56799	18932
2014	88518	54791	55939	17449
2015	89541	57282	62776	17590
2016	85367	54796	52793	16553
2017	71848	44185	40698	10605
2018	107080	58724	40891	10097
2019	142673	44175	43309	10620
2020	83326	36904	51285	35257

Source: GAO analysis of TAS Business Performance Review reports data and TAS annual reports. | GAO-21-217

Note: The Centralized Case Intake phone line began as a pilot in December 2013.

For most years, the second largest source of TAS cases has been the National Taxpayer Advocate toll-free and Centralized Case Intake (CCI) phone lines. IRS employees operate the National Taxpayer Advocate toll-free line and transfer callers who meet TAS case acceptance criteria to TAS's CCI phone line during normal business hours. The percentage of calls transferred from the toll-free assistors to the CCI line steadily increased from 7 percent in fiscal year 2014 to 50 percent in fiscal year 2020, according to TAS data. TAS officials also told us that they have difficulty answering a higher percentage of transferred calls because of budget limitations for hiring more CCI intake advocates, ongoing attrition, and training needs of new staff, among other things.³⁴

Effect of COVID-19

TAS reported significant changes in its sources of cases received during the coronavirus pandemic. For example, for April 2020 when many IRS operations were closed, TAS reported cases received from IRS referrals and the National Taxpayer Advocate toll-free line decreased by 97

³⁴We did not assess TAS's level of telephone service in the scope of this audit.

percent and 77 percent respectively, compared to April 2019.³⁵ It also reported that cases received from congressional referrals and calls to local TAS offices increased by 433 percent and 286 percent respectively, compared to the same period last year.

TAS officials said that more taxpayers contacted their congressional representatives during this time because IRS offices and customer service phone lines were closed. They also said many taxpayers and congressional offices directed Economic Impact Payment (EIP) questions to local TAS offices as a result of IRS's closures, even before TAS started accepting cases solely related to EIP issues.³⁶

TAS officials told us callers to the National Taxpayer Advocate toll-free line were greeted by an automated message that directed them to call local taxpayer advocate lines that are staffed by TAS employees. These local office phone lines remained open because TAS staff managed the lines while teleworking.

Inventory Has Grown Since 2018

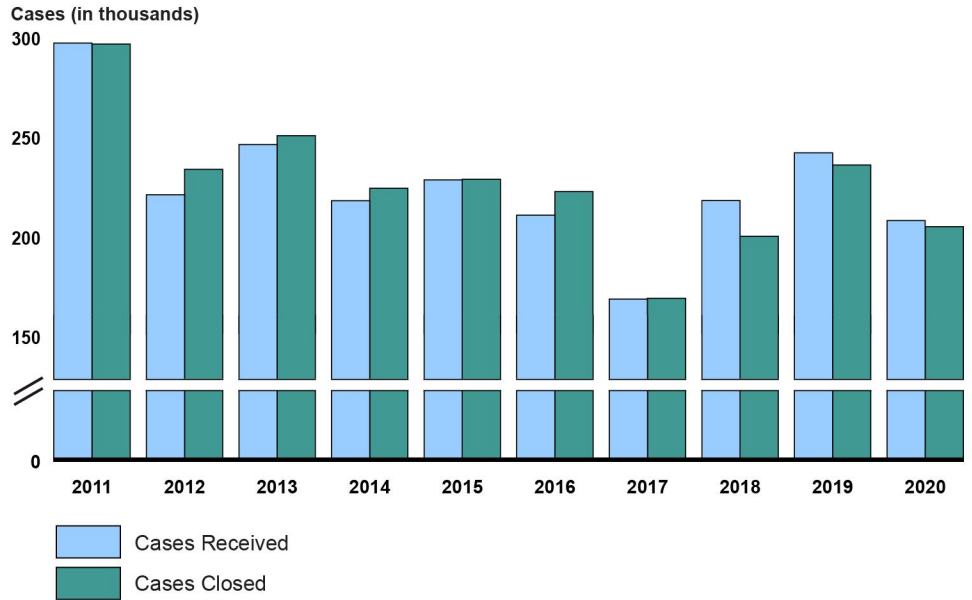
TAS closed more than 2 million cases from fiscal year 2011 to fiscal year 2020. Case inventory steadily decreased from fiscal years 2012 to 2017 when TAS closed more cases than it received (see fig. 10).³⁷ From fiscal years 2018 to 2020, however, its inventory grew as TAS received more cases than it closed. TAS attributes this growth in part to the increase in case receipts, decline in case advocacy FTEs, and training new case advocates.

³⁵TAS officials told us that staff categorized cases as National Taxpayer Advocate toll-free line referrals when taxpayers called local TAS office lines and said they tried to call the toll-free line.

³⁶TAS stopped accepting new stand-alone EIP cases in late November 2020.

³⁷A case may be closed in a different year from when it was received.

Figure 10: Number of Taxpayer Cases Received and Closed, Fiscal Years 2011 to 2020



Source: Taxpayer Advocate Service annual reports and Taxpayer Advocate Management Information System data. | GAO-21-217

Data table for Figure 10: Number of Taxpayer Cases Received and Closed, Fiscal Years 2011 to 2020

Year	Cases Received	Cases Closed
2011	295,904	295,410
2012	219,666	232,508
2013	244,956	249,372
2014	216,697	222,974
2015	227,189	227,512
2016	209,509	221,312
2017	167,336	167,687
2018	216,792	198,820
2019	240,777	234,613
2020	206,772	203,665

Source: Taxpayer Advocate Service annual reports and Taxpayer Advocate Management Information System data. | GAO-21-217

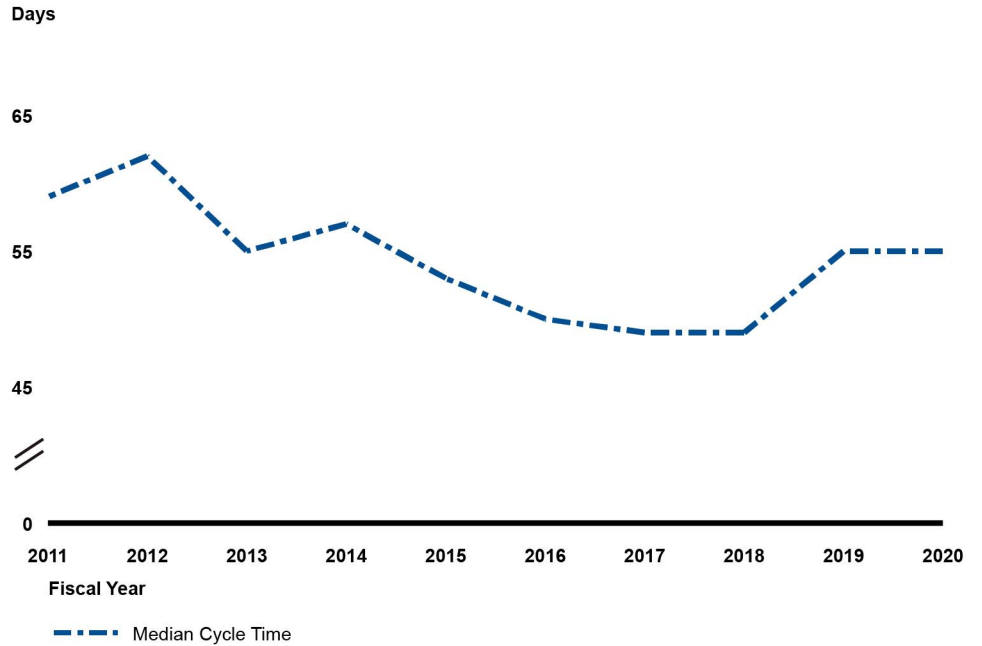
TAS reported in its 2019 annual report that individual caseloads steadily increased as attrition increased, going from 41.5 open cases per case advocate on September 30 in fiscal year 2016 to 84.9 open cases per

case advocate on September 30 in fiscal year 2019. TAS officials told us caseloads increased slightly to 85 open cases per case advocate on September 30 in fiscal year 2020.

Despite the decrease in FTEs and recent growth in individual caseloads, TAS's annual program letters show its median case closure cycle time was generally lower in recent years but increased to 55 days in fiscal year 2019 (see fig. 11). Median cycle time stayed the same in fiscal year 2020 because TAS was unable to close many cases, other than routine issues, due to operational challenges resulting from the coronavirus pandemic. In addition, as TAS's annual program letters show, TAS's customer satisfaction rate was between 82 and 90 percent from fiscal years 2011 to 2019. According to TAS, this consistency primarily results from case advocates' ability to resolve taxpayer issues and provide taxpayers status updates on their cases. However, TAS expects the fiscal year 2020 customer satisfaction rate to be lower because the pandemic disrupted TAS's operations, timeliness, and advocacy efforts.³⁸

³⁸August and September customer satisfaction data for 2020 were unavailable at the time of this audit. TAS told us its customer satisfaction rate for October 2019 to July 2020 was 83 percent.

Figure 11: Median Number of Days for the Taxpayer Advocate Service (TAS) to Close Taxpayer Cases, Fiscal Years 2011 to 2020



Source: TAS annual performance indicator summaries and Taxpayer Advocate Management Information System data. | GAO-21-217

Data table for Figure 11: Median Number of Days for the Taxpayer Advocate Service (TAS) to Close Taxpayer Cases, Fiscal Years 2011 to 2020

Fiscal Year	Median Cycle Time
2011	59
2012	62
2013	55
2014	57
2015	53
2016	50
2017	49
2018	49
2019	55
2020	55

Source: TAS annual performance indicator summaries and Taxpayer Advocate Management Information System data. | GAO-21- 217

One of the key ways that TAS resolves cases is by eliciting action from IRS through Operations Assistance Requests (OAR). Cases with one or

more OARs have accounted for about 67 percent of individual taxpayer cases closed since fiscal year 2012. Because TAS must send the case back to IRS to resolve an issue, cases with OARs tend to take longer to close. For example, in fiscal year 2019, cases with one or more OARs took a median of 76 days to close compared to a median of 55 days for all cases closed.

Effect of COVID-19

In fiscal year 2020, cases with one or more OARs took a median of 85 days to close, compared to 39 days for cases without an OAR, according to TAS officials. They also said all IRS divisions took longer to respond to OARs in the second half of fiscal year 2020. While IRS offices were closed during the pandemic, TAS was often unable to formally request IRS's assistance through OARs but continued to work with IRS to resolve individual cases where possible.

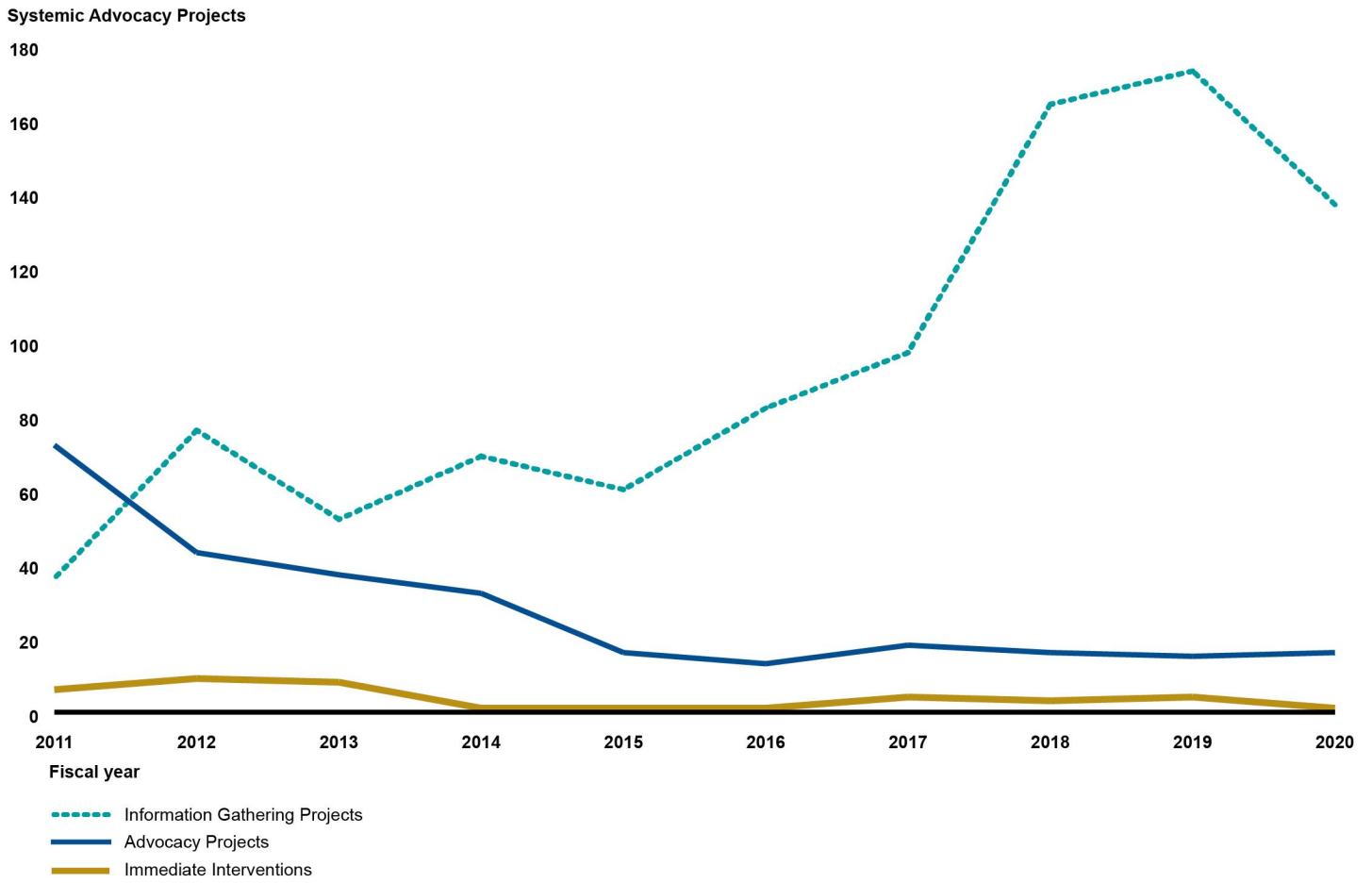
TAS guidance instructed staff to allow for longer completion dates during the closures because the typical OAR process was affected for many IRS operating divisions. TAS monitored the availability of IRS divisions and functions working OARs. When a function was unable to operate because of the closure, TAS waited to send an OAR until the office resumed operations.

TAS Increased Information Gathering Projects to Address Issues Affecting Multiple Taxpayers

TAS's summary data show that TAS created 1,262 systemic advocacy projects between fiscal years 2011 and 2020. Figure 12 shows trends in the types of projects created during that period. TAS officials said many submissions to the Systemic Advocacy Management System are variations of the same issue. As a result, the number of information gathering projects increased because TAS focused on gathering additional information to determine if issues could be combined with existing advocacy projects or if a new project was needed.³⁹

³⁹TAS's summary data show that TAS received 12,692 submissions for systemic issues through its Systemic Advocacy Management System between fiscal years 2011 and 2020. During this period, systemic advocacy referred 994 issues it determined were not systemic in nature to other offices and programs, including case advocacy, the Low Income Taxpayer Clinic program, and the Taxpayer Advocacy Panel.

Figure 12: Number of Systemic Advocacy Projects Created by Project Type, Fiscal Years 2011 to 2020



Source: Systemic Advocacy Management System data. | GAO-21-217

Data table for Figure 12: Number of Systemic Advocacy Projects Created by Project Type, Fiscal Years 2011 to 2020

Fiscal Year	Information Gathering Projects	Advocacy Projects	Immediate Interventions
2011	36	72	6
2012	76	43	9
2013	52	37	8
2014	69	32	1
2015	60	16	1
2016	82	13	1
2017	97	18	4
2018	164	16	3
2019	172	16	3
2020	138	18	1

Fiscal Year	Information Gathering Projects	Advocacy Projects	Immediate Interventions
2019	173	15	4
2020	137	16	1

Source: Systemic Advocacy Management System data. | GAO-21-217

Systemic advocacy staff also recommend changes to IRS when reviewing IRS’s guidance, including forms, publications, and the internal revenue manual, for systemic issues affecting taxpayer rights or taxpayer burdens. According to TAS, IRS generally gets 15 to 30 days to respond to these recommendations.⁴⁰ TAS reported that IRS has accepted 65 percent of the recommendations since 2011. A senior TAS official told us that IRS sometimes does not accept recommendations because of limited resources or because a recommendation was out of scope of the actual IRS update.

Effect of COVID-19

Like case advocacy, systemic advocacy’s priorities shifted to address issues that resulted from the coronavirus pandemic. In March 2020, TAS created a COVID-19 Rapid Response Team to identify emerging tax problems caused by the pandemic, raise issues to IRS, and monitor progress toward resolution. Members from different TAS offices answered questions from a dedicated email address and reviewed submissions in the Systemic Advocacy Management System to identify systemic issues related to the pandemic.

TAS officials said the Rapid Response Team helped IRS identify and address programming errors that led to incorrect dependent EIP amounts for approximately 200 accounts. In June 2020, the National Taxpayer Advocate issued a proposed Taxpayer Advocate Directive, one of three in fiscal year 2020, for IRS to develop a process to correct EIP errors. After IRS developed a process to correct missing EIPs, TAS was able to accept certain EIP cases within its case advocacy function.

⁴⁰Recommendations made to IRS in TAS’s annual reports are discussed below.

TAS Has Multiple Opportunities to Improve the Usefulness of Its Reporting to Congress

Improving the Reporting of TAS's Objectives and Performance Would Enhance Its Ability to Assess and Report Progress

TAS is statutorily required to report objectives for the next fiscal year in its objectives report by June 30 every year, but the reporting requirement is not prescriptive for how TAS must do so.⁴¹ Under the performance planning and reporting framework put into place by the Government Performance and Results Act of 1993 (GPRA), as amended by the GPRA Modernization Act of 2010, agencies are to identify objectives for their major functions and operations, identify performance goals contributing to these objectives, and report on actual results in achieving their performance goals.⁴² Although GPRA requirements apply at the department level (i.e., the Department of the Treasury), we have previously reported that they can serve as leading practices at lower levels within agencies, such as TAS.⁴³

Enhanced reporting on planned and actual performance could help congressional committees and other stakeholders better understand TAS's objectives and help TAS communicate the resources it needs to achieve those objectives. It could also provide meaningful information to Congress and other stakeholders about what TAS accomplished with its resources and the activities it undertook.

Clearly Identify Objectives

We could not determine the number of objectives in TAS's fiscal year 2021 objectives report because TAS did not clearly and consistently

⁴¹26 U.S.C. §7803(c)(2)(B)(i).

⁴²Pub. L. No. 103-62, 107 Stat. 285 (1993) and Pub. L. No. 111-352, 124 Stat. 3866 (2011).

⁴³Examples include the Coast Guard within the Department of Homeland Security and the Office of the U.S. Global AIDS Coordinator within the Department of State. See GAO, *Coast Guard: Actions Needed to Enhance Performance Information Transparency and Monitoring*, [GAO-18-13](#) (Washington, D.C.: Oct. 27, 2017), and *Managing for Results: A Guide for Using the GPRA Modernization Act to Help Inform Congressional Decision Making*, [GAO-12-621SP](#) (Washington, D.C.: June 15, 2012).

identify objectives. In the two report sections labelled as objectives—(1) Systemic Advocacy Objectives, and (2) Case Advocacy and TAS Business Objectives—TAS used the statements “TAS will” or “we will” and the header “Objectives for Fiscal Year 2021” to identify objectives. However, in other report sections, TAS used “TAS will” statements but did not identify them as objectives, making it unclear whether TAS intended them to be objectives. For example, TAS used “TAS will” statements across the report to describe its plans, including monitoring IRS performance metrics in the Review of the 2020 Filing Season section and outreach efforts in the TAS Research section, but did not identify them as objectives.

TAS officials told us the “TAS will” and “we will” statements serve different purposes depending on their location in the report. For example, they identify objectives and planned activities in the Systemic Advocacy Objectives and Case Advocacy and TAS Business Objectives sections, possible outreach activities and opportunities in the TAS Research section, and a combination of comments and possible action items in the TAS Comments on IRS Response section. They also said some statements in all those sections could be considered objectives. The officials did not explain why TAS used the same language for different purposes.

Federal internal control standards state that agencies should externally communicate quality information to help achieve their objectives.⁴⁴ Notably, some congressional committee staff we interviewed said they did not understand the purpose of TAS’s objectives report and were unfamiliar with TAS’s objectives, thus undermining the primary purpose of the objectives report. Clearly identifying objectives would not only provide quality information to stakeholders by better communicating what TAS intends to achieve and how but also meaningfully meet TAS’s statutory reporting requirement.

Define Measurable Outcomes

The objectives TAS identified described the various activities it plans to undertake in the coming fiscal year, but they did not identify what TAS intends to achieve in measurable terms. Specifically, TAS has not

⁴⁴[GAO-14-704G](#), 15.03.

identified performance goals, including measures and targets, for assessing progress made on its fiscal year 2021 objectives.

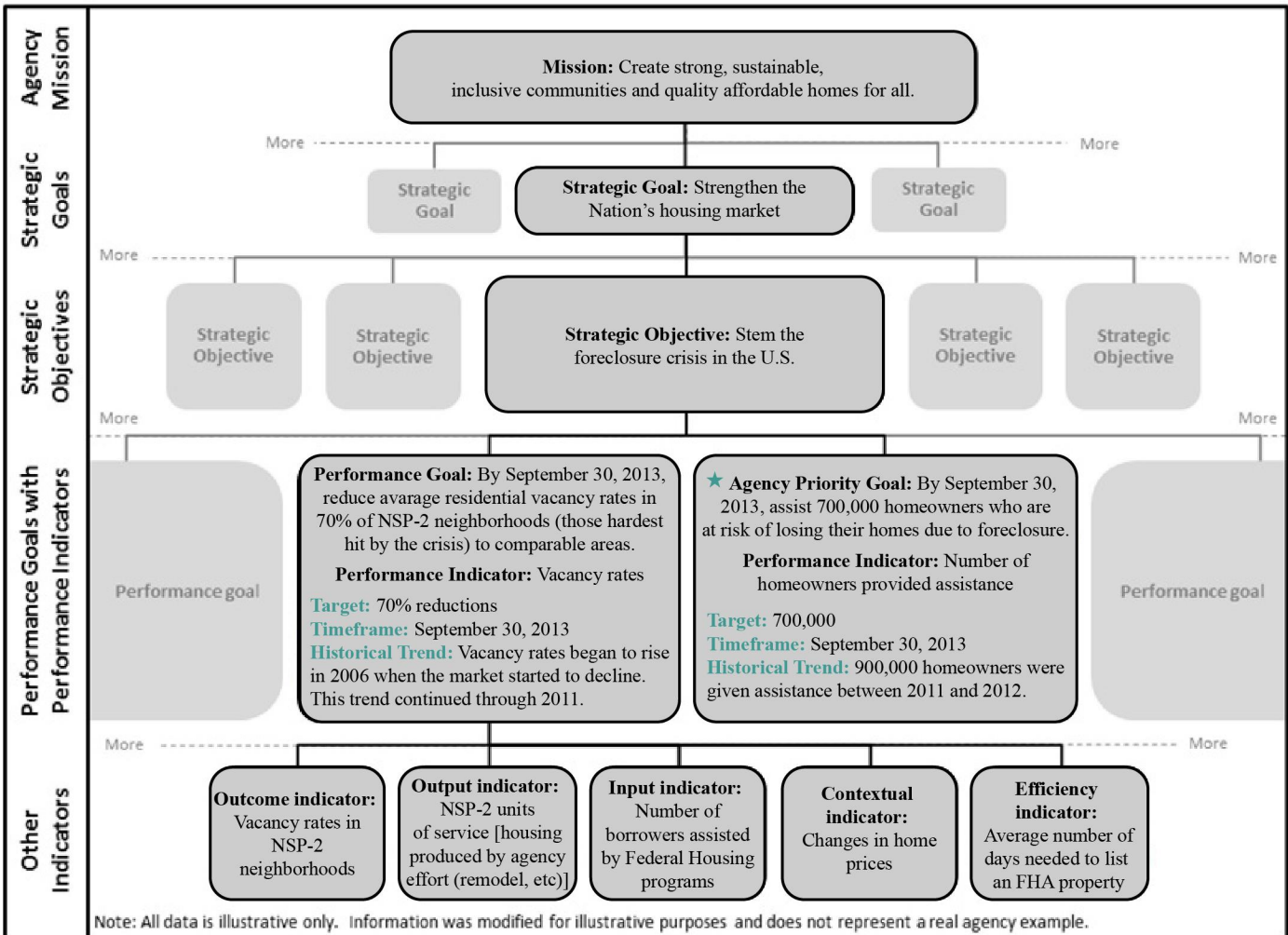
We have previously identified seven practices agencies can use to effectively assess their progress in achieving their objectives.⁴⁵ One practice is to clarify and clearly define measurable outcomes, through performance goals, for the objectives the agency is trying to achieve. A performance goal should be objective, quantifiable, and measurable.⁴⁶ As shown in figure 13, the Office of Management and Budget illustrated how objectives relate to other goals and indicators within an agency's performance management structure.⁴⁷

⁴⁵GAO, *Managing for Results: Practices for Effective Agency Strategic Reviews*, [GAO-15-602](#) (Washington, D.C.: July 29, 2015).

⁴⁶31 U.S.C. § 1115(b)(2).

⁴⁷Office of Management and Budget, Circular No. A-11, *Preparation, Submission, and Execution of the Budget*, § 200.23 (March 2021).

Figure 13: Illustrative Example of Agency Goal Framework



Source: Office of Management and Budget. | GAO-21-217

TAS has opportunities to define measurable outcomes for its objectives. For example, one of TAS's fiscal year 2021 objectives is to "continue delivering training to case advocates and intake advocates hired in fiscal years 2019 and 2020." This statement identifies a planned activity but does not define measurable outcomes for the activity, such as a specific number of training hours delivered in a fiscal year or a percentage of staff who will acquire specific skills or expertise.

TAS officials said outcomes for its objectives may not be directly measurable or may depend primarily on IRS actions. For these

objectives, TAS could (1) identify the outcomes it is trying to achieve and related activities that can be quantitatively measured, (2) determine where a logical link exists between them, (3) create performance goals by assigning a performance target and time frame for each measured activity, and (4) align performance goals with broader organizational goals and objectives.

TAS officials explained that TAS's objectives do not define measurable results because (1) outcomes are implicitly discussed as part of the objective, and (2) TAS leadership defines TAS's performance measures and targets based on IRS's balanced measures framework at the national level, and TAS is unable to directly align these measures to all of its objectives.⁴⁸ For example, they said customer satisfaction measures are not applicable when taxpayers may benefit from systemic advocacy efforts but not seek TAS's services. TAS officials did not further explain why outcomes are stated implicitly rather than explicitly as the objective.

Establishing a clear line of sight between TAS's activities and objectives and IRS's performance framework would enhance TAS's ability to identify how it fulfills its role to continue working toward IRS's mission to provide quality service and enforce the law with integrity and fairness to all taxpayers. Also, comparing performance goals to actual performance would help TAS better manage its activities by understanding which activities are achieving intended results and where it may need to take actions to address any unmet goals.

Report Performance Results

We also found that TAS does not report its progress on every objective from the prior year. Based on leading practices for performance reporting, agencies should report performance trend information from past years to help show if the agency is making progress, or facing challenges, over time. Trend information provides the agency and stakeholders context to better understand a given year's performance.⁴⁹

⁴⁸IRS's balanced measures are customer satisfaction, employee satisfaction, and business results.

⁴⁹GAO, *GPRA Performance Results*, [GGD-96-66R](#) (Washington, D.C.: Feb. 14, 1996).

TAS officials said TAS does not report its actual performance in achieving its objectives because it is not statutorily required to do so.⁵⁰ They said that TAS publicly reports performance in the following ways:

- Certain sections of the objectives report, such as Efforts to Improve Advocacy, discuss TAS's accomplishments related to prior years' objectives before discussing objectives for the upcoming fiscal year.
- TAS's 2020 annual report includes an executive summary and new section highlighting TAS's advocacy accomplishments from the past year.
- TAS reports a standard set of performance measures, including targets and results, for its case advocacy and systemic advocacy functions in its objectives report. These measures, which include customer satisfaction and timeliness of TAS's actions on advocacy projects, are consistent from year to year and, according to TAS officials, not necessarily connected to TAS's objectives.

These efforts offer some insight, but TAS's public reporting does not provide adequate context to understand its performance. For example, TAS's standard set of performance measure results only cover a partial fiscal year, generally October through March. TAS does, however, include multiyear performance data in internal documents, such as its program letter and business performance review, which officials said are shared with IRS but not Congress. According to TAS officials, TAS does not report a full year of performance results or historical performance data to Congress because the objectives report is intended to be forward looking.

TAS is not statutorily required to report performance results in its objectives report, but it has opportunities to publicly report on its performance outside of the objectives report. For example, TAS could post performance results for a full fiscal year and past years on its website with references to the information in TAS's objectives or annual reports, as appropriate. It could also include these data as an appendix in the annual report or build upon that report's new section highlighting TAS's accomplishments by clearly linking results to prior years' objectives.

⁵⁰26 U.S.C. §7803(c)(2)(B)(i) requires TAS to report its objectives for the fiscal year, but the statute does not specifically require TAS to report the progress in achieving them.

Additional Consultation with Stakeholders Would Help Inform Reporting Efforts

According to TAS officials, TAS conducts various outreach efforts with congressional committees and other stakeholders.⁵¹ These efforts include (1) meeting with congressional committees after it publishes its objectives and annual reports, (2) periodically responding to congressional requests for information or testimony, (3) local taxpayer advocates meeting with members of Congress, and (4) engaging with other stakeholders, such as IRS and tax practitioners, throughout the year to solicit their perspectives on taxpayer issues.

TAS officials said these outreach efforts inform TAS's objectives and performance goals. However, TAS does not directly consult with stakeholders to seek their input on those objectives and performance goals or to determine whether TAS's performance reporting meets their information needs prior to publication.

We have previously reported that consultations can ensure that each Congress has input on agency goals, objectives, strategies, and performance measures.⁵² Consultations also provide opportunities for Congress to share its information needs for oversight and for agencies to confirm that Congress is getting the types of performance information it needs in reports.⁵³ GPRA requires agencies to consult with relevant congressional committees at least once every 2 years.⁵⁴ Although TAS is not statutorily required to adhere to GPRA, its principles can serve as leading practices.

⁵¹TAS's stakeholders include Congress, taxpayers, IRS, tax professional associations, the Taxpayer Advocacy Panel, Low Income Taxpayer Clinics, and other tax practitioners.

⁵²To the extent feasible, consultations should be held jointly with relevant authorizing, appropriations, budget, and oversight committees. See [GAO-12-621SP](#).

⁵³Our past work has shown that performance information does not always reach the interested parties in Congress, and when it does, the information may not be timely or presented in a manner that is useful for congressional decision making. See GAO, *Congressional Oversight: FAA Case Study Shows How Agency Performance, Budgeting, and Financial Information Could Enhance Oversight*, [GAO-06-378](#) (Washington, D.C.: Mar. 8, 2006).

⁵⁴U.S.C. § 306(d). Consultation is required when agencies are developing or adjusting their strategic plans.

TAS officials said they have not directly consulted with stakeholders to obtain input on objectives and performance reporting because they believe Congress wants TAS to conduct its work independently. By law, TAS has an independent role of assisting taxpayers and identifying problems they encounter with IRS. However, maintaining independence does not preclude TAS from better understanding stakeholders' views on its objectives and performance reporting. For example, some congressional staff we interviewed said they would like TAS to report more information about its activities and performance or welcomed more frequent, informal meetings with TAS to receive more timely information. TAS officials said they have considered establishing a regular check-in process with the tax committees, and the current National Taxpayer Advocate expressed interest in increasing congressional interaction.

As Congress creates, modifies, and funds programs and activities, it needs pertinent and reliable information to adequately assess agencies' progress in meeting established performance goals and ensure accountability for results. Enhancing stakeholder consultations helps TAS provide such information to Congress and better understand stakeholders' perspectives and performance information needs.

Periodic Updates on Recommendation Status Would Support Congressional Oversight

By law, in its annual report, TAS is required to make administrative recommendations to IRS as may be appropriate to resolve taxpayer problems.⁵⁵ IRS is required by law to have a process to respond to TAS's recommendations within 3 months.⁵⁶ In its annual report, TAS is required to include an inventory of the most serious taxpayer problems it has identified, indicating those for which action has been taken (and the result) and those for which no action has been taken or action remains to be completed (and for how long it has been on the inventory). Where no action has been taken, TAS is also to identify any responsible IRS official.⁵⁷

⁵⁵TAS must also include recommendations for any legislative action appropriate to resolve taxpayer problems. 26 U.S.C. § 7803(c)(2)(B)(ii)(IX).

⁵⁶26 U.S.C. § 7803(c)(3).

⁵⁷26 U.S.C. § 7803(c)(2)(B)(ii)(III)-(VI).

If TAS recommends actions for IRS to take to address identified most serious taxpayer problems, TAS must include the status information in its inventory for those recommended actions.⁵⁸ Because recommendations can take multiple years to implement, ongoing reporting of the status of recommendations may be necessary. Additionally, *Standards for Internal Control in the Federal Government* calls for federal agencies to communicate quality information externally so external parties can help agencies carry out their work.⁵⁹

To address its reporting requirements, TAS provides congressional committees a recommendation inventory of preliminary actions IRS has taken to implement the most serious problem recommendations from TAS's most recent annual report.⁶⁰ Similar to prior years, TAS plans to publish its 2020 recommendation inventory, including IRS's formal response and preliminary actions to address these recommendations, in its fiscal year 2022 objectives report, which is due to Congress no later than June 30, 2021.⁶¹

TAS's one-time reporting would provide sufficient information for those most serious taxpayer problems for which it is able to report that IRS has taken all recommended actions and the result of such actions. However, for those problems where IRS has not taken action or has taken partial action, TAS's one-time reporting fails to: (1) provide the status of those actions TAS recommended IRS take, and (2) ensure such information

⁵⁸For each recommended action, TAS must include in its inventory actions IRS has taken (and the result), actions that remain to be completed, and actions not yet taken. For recommendations with partial or no actions taken, TAS is also required to report how long those recommendations have remained on the inventory. For recommendations with no action taken, TAS must further identify the responsible IRS official.

⁵⁹[GAO-14-704G](#), 15.03.

⁶⁰According to TAS and IRS officials, TAS has historically made all administrative recommendations in its most serious problems section. However, in its 2019 and 2020 annual reports, TAS made recommendations in additional sections. TAS and IRS officials disagree about whether IRS is required to respond specifically to each recommendation in additional sections, but they said they planned to discuss the issue.

⁶¹For example, the 2019 recommendation inventory can be found in TAS's fiscal year 2021 objectives report (appendix 1, starting on p. 118), and listed under the title "report card" at TAS's website (<https://www.taxpayeradvocate.irs.gov/annual-report-to-congress-report-cards/>) and at IRS's TAS website (<https://www.irs.gov/advocate/reports-to-congress>).

was identified in the subsequent annual report, where it is required to be provided.

First, TAS generally does not publish updates on actions IRS took or failed to take after the snapshot included in the objectives report relaying IRS’s initial implementation efforts during the period in between the annual and objectives reports’ publication. Figure 14 shows that TAS publicly reports the number of annual report recommendations accepted by IRS but does not make IRS’s most recent implementation efforts publicly available. TAS currently follows up with IRS quarterly for implementation updates for the recommendations accepted by IRS and shares these updates with the IRS Commissioner. However, congressional committees and others outside of IRS do not receive this information.⁶²

Figure 14: Taxpayer Advocate Service’s (TAS) Recommendation Reporting and Status as of the Fourth Quarter of Fiscal Year 2020

Annual Report Year	Number of TAS recommendations			
	In Annual Report	Publicly reported	Not publicly reported	
		Accepted as of the last public inventory in the following objectives report	Implemented as of 4th quarter fiscal year 2020	Open as of 4th quarter fiscal year 2020
2017	100	35	32	2
2018	105	48	28	16
2019 ^a	78	50	23	26

Source: GAO analysis of TAS data. | GAO-21-217

⁶²In its annual reports from 2015 through 2020, TAS officials said they reported status updates for three prior most serious taxpayer problems out of 105 most serious taxpayer problems presented to IRS during those years. While these status updates can be useful, additional reporting is still necessary to provide a complete picture of recommendation implementation status and meet reporting requirements.

Data table for Figure 14: Taxpayer Advocate Service’s (TAS) Recommendation Reporting and Status as of the Fourth Quarter of Fiscal Year 2020

Annual Report Year	Number of TAS Recommendations to IRS			
	Publicly Reported		Not Publicly Reported	
	In Annual Report	Accepted As of the last public inventory in the following Objectives Report	Implemented As of 4th quarter fiscal year 2020	Open As of 4th quarter fiscal year 2020
2017	100	35	32	2
2018	105	48	28	16
2019 ^a	78	50	23	26

Source: GAO analysis of TAS data. | GAO-21-217

Note: According to TAS officials, the recommendations implemented and recommendations open may not equal recommendations accepted by IRS because IRS may decide not to implement a recommendation initially accepted.

^aNineteen 2019 recommendations were made in sections outside of the most serious problems section. TAS is not required to include updates on recommendations in all sections of its report—only select sections. 26 U.S.C. § 7803(c)(2)(B)(ii)(IV)-(VI).

TAS officials said TAS does not publicly update its recommendation inventory because they believe the one-time reporting satisfies TAS’s legal requirements.⁶³ However, the statute requires TAS to report on actions taken and the results of such actions. One-time reporting does not accomplish this for all recommendations, resulting in congressional committees getting an incomplete picture of IRS’s progress toward taking recommended actions. For example, we found that TAS’s recommendations can sometimes take years to implement, as shown in figure 14. For these recommendations, the information provided in TAS’s one-time recommendation inventory fails to capture the status and time frame of remaining actions, as required by statute.⁶⁴

Providing required information, such as updated time frames for how long IRS’s actions have remained on the inventory, as well as higher quality information, such as planned completion dates, could help congressional committees elicit action on stalled recommendations, particularly when actual implementation differed from IRS’s initial responses.⁶⁵ Since TAS

⁶³TAS’s interpretation of 26 U.S.C. § 7803(c)(2)(B)(ii)(IV)-(VI).

⁶⁴26 U.S.C. § 7803(c)(2)(B)(ii)(V)-(VI).

⁶⁵If IRS fully or partially agrees to implement TAS’s recommendation, IRS provides a planned completion date. According to TAS officials, TAS closes the recommendation if IRS completes the recommended action or informs TAS it does not intend to implement the action.

already collects quarterly implementation updates from IRS, publishing updated implementation status in the annual report, as required, should not be overly burdensome. TAS officials acknowledged that updating the recommendation inventory and making that information available to the congressional committees could be beneficial and that they are considering different approaches to presenting the recommendation inventory in the future.

Second, TAS publishes the recommendation inventory as part of its objectives report, rather than its annual report. From 2013 to 2019, TAS reported IRS's actions to address TAS's recommendations from that year solely in the subsequent objectives report, instead of including this information in the annual report, as required. TAS explained this approach in its 2015 objectives report as bringing its reports into statutory compliance with the requirement to deliver the annual report directly to congressional committees without review by IRS and others.⁶⁶ TAS officials also said this approach provides the information to congressional committees sooner, rather than waiting until the next annual report, which would be 12 months after the recommendations were made. In the 2020 annual report, TAS included IRS's initial perspective on the 2020 most serious problems recommendations, which supplements, but does not fulfill, TAS's recommendation inventory reporting requirement.

TAS has discretion to include the recommendation inventory earlier in the objectives report, but that choice does not release TAS from its obligation to provide updates to the inventory in its annual report, as required by statute. Since TAS includes some of the required inventory information in its objectives report, TAS could refer to the objectives report, as appropriate, to minimize annual report length and update that information to ensure all inventory updates for the year are contained in the annual report.⁶⁷

Updating the recommendation inventory in TAS's annual report could also make recommendation implementation status more visible and useful. Congressional committee staff we interviewed reported they use TAS's annual report more frequently than its objectives report. Therefore,

⁶⁶TAS's interpretation of 26 U.S.C. § 7803(c)(2)(B)(iii).

⁶⁷TAS could also present its most serious problems recommendation inventory as a reference to a web page with the relevant information. We present that as an option discussed in greater detail in appendix IV.

locating the inventory information solely in the objectives report may obscure the information.

TAS Could More Clearly Identify What Report Data Have Been Reviewed by IRS

The Taxpayer First Act requires—for any statistical information included in the annual report—TAS to state whether IRS provided or reviewed such information, and if IRS found the information to be valid and based on sound methodology.⁶⁸ It is important for TAS to be clear about which data IRS reviewed because it provides assurance of the quality and credibility of TAS's work.

In our review of the 2020 annual report, we found that TAS did not always clearly identify what data IRS reviewed or the results of IRS's review in accordance with statutory requirements. First, TAS overstated the amount and type of data IRS reviewed in the report's most serious problems section. The 2020 annual report states that TAS sent IRS "all data" in this section to review. However, TAS officials told us they did not send, and IRS did not review, public IRS data or non-IRS data in the most serious problems section because TAS does not consider these data to be part of the statutory reporting requirements.

Second, TAS did not clearly report the results and extent of IRS's data review for other 2020 annual report sections. TAS officials told us that TAS also sent IRS data to review from the taxpayer rights assessment, filing season review, and research studies sections because they contained a significant amount of IRS data.⁶⁹ However, the taxpayer rights assessment and filing season review sections included footnotes indicating specific information TAS sent to IRS for review but did not

⁶⁸Pub. L. No. 116-25, § 1301(b)(3), 133 Stat. 981, 992 (2019), *codified at* 26 USC § 7803(c)(2)(B)(ii)(XII). The statute refers to the Secretary of the Treasury; however, the responsibility for the Secretary to provide statistical support to TAS was delegated to IRS. The statute also refers to statistical information. TAS officials said they consider statistical information to be synonymous with quantitative data in its annual reports. Therefore, in this report, we generally refer to statistical information as data.

⁶⁹In past years, TAS published the filing season review in the June objectives report. However, due to the impact of the COVID-19 pandemic on IRS operations and the postponed filing deadline in 2020, TAS included a supplemental review of the filing season with updated data in its annual report published in January 2021. TAS officials also said that TAS did not ask IRS to review data in the research studies section prior to the 2020 annual report.

state, as required by statute, whether IRS found the data to be valid and methodologically sound. The officials also told us that TAS does not send IRS data from three report sections—most litigated issues, case advocacy, and the Purple Book—because they contain a limited amount of IRS data but would still require significant TAS and IRS resources for IRS to review them.⁷⁰ However, the 2020 annual report does not state that IRS did not review the data in these sections.

The 2020 annual report's lack of clarity regarding IRS's review of data can lead to uncertainty or different assumptions about the extent of review that actually occurred. It may also raise questions about the quality and credibility of TAS's reporting and hamper the ability of Congress and other stakeholders to understand TAS's data review process.⁷¹

Federal internal control standards identify documentation as a necessary part of an effective internal control system and as a means to help detect and prevent errors.⁷² However, we found that TAS's internal guidance is unclear about which report sections and data types are to be included in the IRS data review process, thus potentially contributing to TAS's unclear reporting of this process and its results. The guidance states that IRS is given an opportunity to "review and comment on all IRS-sourced data" in the most serious problems section but does not address this review process for other report sections. TAS officials explained that the guidance does not mention the IRS data review process for other sections because the procedures for conducting the process are the same for all report sections.

Documenting IRS data review procedures for each section of its annual report would provide TAS greater assurance that staff follow necessary steps to help ensure the reliability and accuracy of reported information. It would also better position TAS to help ensure consistency and continuity of operations in its public reporting.

⁷⁰TAS officials stated that IRS lawyers verified the legal accuracy of nonstatistical information contained in the most litigated issues section and the Purple Book.

⁷¹According to TAS guidance, in addition to the IRS data review process, TAS's research analysts verify all data, from IRS as well as TAS systems and non-IRS sources, before report publication.

⁷²[GAO-14-704G](#).

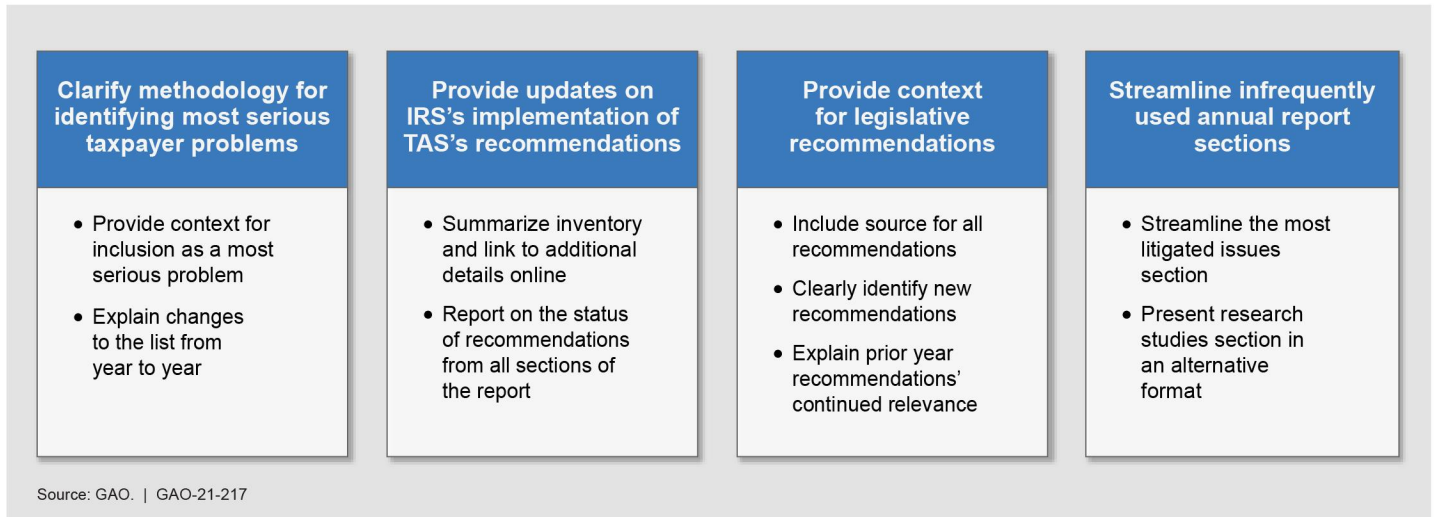
Other Options Exist for Improving TAS Reporting to Congress

TAS has modified its reporting to better meet congressional needs, such as shortening its most recent reports and consolidating legislative recommendations into a separate volume. However, some congressional staff we interviewed said that TAS's reports still contain too much content to effectively focus their attention on top issues. Additionally, several sections in TAS's 2020 annual report, including the most serious problems, increased in length.⁷³ Therefore, continued streamlining efforts throughout the report may be beneficial.

We identified some specific options to streamline and improve TAS's reports based on our review of TAS reports and discussions with TAS officials and congressional users. The options we identified are not exhaustive and are intended to illustrate potential approaches that could enhance TAS's congressional reporting. These options are shown in figure 15 and discussed in appendix IV. We present the options in no particular order.

⁷³The executive summary and accompanying 2021 Purple Book also increased in length. TAS officials explained that the executive summary increased in length to provide a better overview of the entire report, and the Purple Book increased in length because TAS added new legislative recommendations and a section highlighting priority recommendations.

Figure 15: Options GAO Identified to Improve Taxpayer Advocate Service’s (TAS) Reporting to Congress



Text of Figure 15: Options GAO Identified to Improve Taxpayer Advocate Service’s (TAS) Reporting to Congress

Clarify methodology for identifying most serious taxpayer problems	Provide updates on IRS's implementation of TAS's recommendations	Provide context for legislative recommendations	Streamline infrequently used annual report sections
<ul style="list-style-type: none"> • Provide context for inclusion as a most serious problem • Explain changes to the list from year to year 	<ul style="list-style-type: none"> • Summarize inventory and link to additional details online • Report on the status of recommendations from all sections of the report 	<ul style="list-style-type: none"> • Include source for all recommendations • Clearly identify new recommendations • Explain prior year recommendations' continued relevance 	<ul style="list-style-type: none"> • Streamline the most litigated issues section • Present research studies section in an alternative format

Source: GAO. | GAO-21-217

Note: There may be instances in which reporting some of the information included under these options may be required under 26 U.S.C. § 7803(c)(2)(B)(ii).

Congressional consultations could serve as valuable opportunities for TAS to obtain input, prior to implementation, on which reporting changes would be most valuable to congressional committees.⁷⁴ These consultations could help TAS prioritize which options to pursue. To save

⁷⁴We have previously reported that seeking external stakeholder comment before making policy changes offers agencies a valuable opportunity to ensure those changes improve client satisfaction. See GAO, *Tax Administration: Opportunities Exist to Improve Monitoring and Transparency of Appeal Resolution Timeliness*, [GAO-18-659](#) (Washington, D.C.: Sept. 21, 2018).

printing costs, TAS could also discuss the option of providing its reports to Congress electronically or only printing certain portions.⁷⁵

In addition to these nonstatutory changes, TAS could explore with congressional committees options to modify its statutory reporting requirements that have proven to be less useful or informative, overly burdensome, or untimely. Examples include omitting certain required report sections, such as the most litigated issues, and changing the timing of report issuance.⁷⁶

Conclusions

TAS's reports play an important role in informing Congress about the most serious problems faced by taxpayers and making recommendations to address those problems. TAS has made changes to make its reports more useful, such as compiling legislative recommendations into a separate volume. However, TAS could still do more to improve the usefulness of its reports.

TAS's reporting does not always clearly identify objectives, define measurable outcomes, or assess progress made toward achieving the objectives. Also, TAS does not directly consult with congressional stakeholders for their input on its performance planning or reporting. Enhanced performance reporting and consultations with key congressional committees can help TAS better manage its activities and ensure that Congress has the type of performance information it needs. TAS provides limited updates on the progress IRS has made in addressing TAS's recommendations on the most serious problems encountered by taxpayers, and it does not clearly report what data have been reviewed in its reports. Updated and clear information can help Congress provide oversight for ensuring that recommendations are addressed and better understand the data supporting TAS's recommendations.

⁷⁵Some congressional committee staff we interviewed said they used the paper reports or sections of them, but most congressional committee staff we interviewed were open to electronic copies. Some said they often used the electronic versions of TAS's reports for functions like text searchability.

⁷⁶None of the congressional committee staff we interviewed reported using the most litigated issues section frequently and some reported never using it. Some congressional committee staff said TAS's reports were not submitted at optimal times.

Beyond these actions, TAS has additional opportunities to streamline its reports or otherwise make them more useful, such as by shifting more detailed report information online and clarifying which legislative recommendations are new. Such changes can improve report usability, as well as potentially save TAS resources.

Recommendations for Executive Action

We are making the following seven recommendations to TAS:

The National Taxpayer Advocate should clearly identify TAS's objectives for the upcoming fiscal year in its objectives report. This should include clearly linking objectives to TAS's planned activities. (Recommendation 1)

The National Taxpayer Advocate should define measurable outcomes for TAS's objectives. This may involve aligning TAS's existing performance goals with its objectives, and where gaps may exist, developing new performance goals. (Recommendation 2)

The National Taxpayer Advocate should expand TAS's reporting beyond planned activities to include the actual results it achieved through those activities. This performance reporting should include information to help assess progress toward objectives, including full-year performance data and trend information from past years. (Recommendation 3)

The National Taxpayer Advocate should consult with congressional stakeholders—at least once every 2 years—and other relevant stakeholders to obtain input on TAS's goals and measures and better understand stakeholders' information needs. (Recommendation 4)

The National Taxpayer Advocate should publish updates on the inventory of IRS's actions taken, partially taken, or not taken in response to recommendations made in the most serious problems section of TAS's annual report. Updates should include how long those actions have remained on the inventory as partially taken and not yet taken, as well as planned completion dates. Updates should also be discussed as part of TAS's annual report. (Recommendation 5)

The National Taxpayer Advocate should better identify in TAS's annual report what statistical data and sections of the report were or were not included in IRS's review. This should include a discussion of whether IRS

found the information it reviewed to be valid or methodologically sound. (Recommendation 6)

The National Taxpayer Advocate should update TAS guidance to reflect TAS's current procedures for reviewing annual report sections' statistical data with IRS. (Recommendation 7)

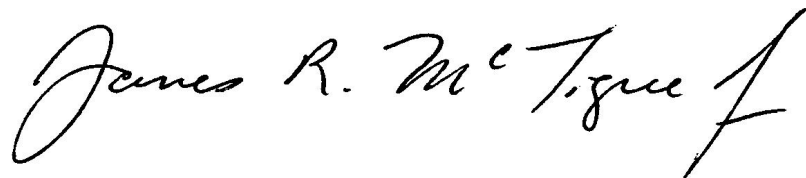
Agency Comments and Our Evaluation

We provided a draft of this report to TAS for review and comment. In its written comments, reproduced in appendix V, TAS agreed with our seven recommendations and outlined actions to incorporate them starting with its 2021 annual report. TAS noted in its detailed comments that it may face difficulties defining systemic advocacy outcomes that can be directly measured. As we state in our report, clearly aligning activities and related measures to objectives will enable TAS to better understand how its activities contribute to the outcomes it seeks to achieve. Although TAS may not have direct control over those outcomes, such information could help TAS leadership make more informed decisions about actions that could lead to further progress toward those outcomes. TAS also provided technical comments, which we incorporated where appropriate.

We are sending copies of this report to the Secretary of the Treasury, the Commissioner of Internal Revenue, the appropriate congressional committees, and other interested parties. In addition, this report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff members have any questions about this report, please contact me at (202) 512-6806 or mctiguej@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Major contributors to this report are listed in appendix VI.

Sincerely yours,



Letter

James R. McTigue, Jr.
Director, Tax Issues
Strategic Issues

Appendix I: Scope and Methodology

To describe the Taxpayer Advocate Service's (TAS) resources and workload to carry out its advocacy functions, we reviewed relevant federal statutes and Internal Revenue Service (IRS) and TAS documentation, such as IRS's Internal Revenue Manual and TAS's annual program letters and guidance memorandums. We also reviewed documents related to the effect of the Coronavirus Disease 2019 (COVID-19) pandemic on TAS's workload and performance. To describe TAS's resources, we analyzed budget and staffing data from fiscal years 2011 to 2020. TAS obtains these data through IRS's Integrated Financial System. We adjusted budget amounts for inflation using 2020 dollars.

To identify workload and performance measures, we reviewed TAS's annual program letters, management reports, and annual and objectives reports to Congress from 2011 to 2020. TAS compiles its management reports through IRS's Balanced Performance Management System. These reports summarize workload and performance data from TAS's Taxpayer Advocate Management Information System and Systemic Advocacy Management System, the information systems TAS uses to track individual cases and systemic advocacy activities, respectively.

We assessed the reliability of TAS's resources and workload data, including data from IRS's systems, by reviewing relevant documentation and interviewing knowledgeable TAS officials. We also assessed the reliability of data from IRS's systems by reviewing relevant documentation from our audit on IRS's financial statement.¹ We determined that the data used in our analysis were sufficiently reliable for our reporting purposes.

To review TAS's reporting of its objectives and performance, we examined TAS's procedures for performance reporting and congressional outreach from the Internal Revenue Manual and TAS's June Report to Congress (objectives report) Process Guide. We also reviewed TAS's most recent objectives report, program letter, and operational plan (fiscal year 2021). We assessed TAS's reporting of its objectives and

¹GAO, *Financial Audit: IRS's FY 2020 and FY 2019 Financial Statements*, [GAO-21-162](#) (Washington, D.C.: Nov. 10, 2020).

performance against key practices for performance management and reporting based on the Government Performance and Results Act of 1993 (GPRA) as amended by the GPRA Modernization Act of 2010.² Although the statutory requirements apply at the agency or department level, we have previously reported that they can serve as leading practices at other organizational levels for performance management.³ We also assessed TAS's reporting of its objectives against the *Standards for Internal Control in the Federal Government*. We determined that the information and communication component of internal control was significant to this assessment, along with the underlying principle that management should externally communicate quality information to achieve the agency's objectives.⁴ We assessed how TAS identified objectives in its objectives report to determine whether they were clearly communicated.

To assess the extent to which TAS reported on IRS's actions to address TAS's recommendations concerning the most serious taxpayer problems, we reviewed TAS's recommendation inventory to IRS and IRS's actions in response to the recommendations.⁵ We also reviewed fiscal year 2020 quarterly reports TAS uses to track IRS's actions to implement its recommendations. We interviewed knowledgeable IRS officials about IRS's procedures for responding to TAS's recommendations.

We assessed TAS's reporting of IRS's actions to address TAS's recommendations against relevant statutory reporting requirements.⁶ We also determined that the internal control standard and underlying principle that management should externally communicate quality information was

²Pub. L. No. 103-62, 107 Stat. 285 (1993) and Pub. L. No. 111-352, 124 Stat. 3866 (2011).

³Examples include the Coast Guard within the Department of Homeland Security and the Office of the U.S. Global AIDS Coordinator within the Department of State. See GAO, *Coast Guard: Actions Needed to Enhance Performance Information Transparency and Monitoring*, [GAO-18-13](#) (Washington, D.C.: Oct. 27, 2017), and *Managing for Results: A Guide for Using the GPRA Modernization Act to Help Inform Congressional Decision Making*, [GAO-12-621SP](#) (Washington, D.C.: June 15, 2012).

⁴GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

⁵TAS has traditionally made recommendations only in the most serious problems section. However, in its 2019 and 2020 annual reports, TAS made recommendations in other sections. We focused on the most serious problems section based on feedback from congressional committee staff that they used this section frequently.

⁶26 U.S.C. § 7803(c)(2)(B)(ii)(IV)-(VI).

significant to this assessment.⁷ We assessed TAS's external communication to determine whether it provided the information Congress needs to help TAS carry out its work.

To assess the extent to which TAS reported on its statistical data review process with IRS, we identified statements in the 2020 annual report related to the report's data review process and results, and we compared those statements against the relevant statutory requirement.⁸ We also determined that the control activities component of internal control was significant to this assessment, along with the related principle that management should implement control activities through documented policies. We assessed the extent to which TAS documented its policies and procedures for reviewing annual report data with IRS to determine whether the documentation helps TAS report reliable and accurate information.⁹

For both assessments (updating recommendation implementation status and reviewing report data with IRS), we reviewed the relevant procedures from TAS's Annual Report to Congress Process Guide and the Internal Revenue Manual.

To identify additional options to improve TAS's reporting, we reviewed TAS's annual and objectives reports and congressional reports web page. We reviewed TAS's reports from 2011 through the most recent reports published at the time of our review: the 2020 annual report and fiscal year 2021 objectives report. We analyzed the reports' length and composition, both in total pages and by section. We also compared report sections over multiple years and evaluated source documentation, context, and organization, as well as TAS's most serious problems selection methodology.

To obtain perspective on how Congress perceives and uses TAS's reports, we interviewed congressional staff from the House Committee on Ways and Means and Senate Committee on Finance, the statutory recipients of TAS's reports. We also interviewed staff from the Joint

⁷[GAO-14-704G](#).

⁸26 USC 7803(c)(2)(B)(ii)(XII). The statute refers to statistical information. TAS officials said they consider statistical information to be synonymous with quantitative data in its annual reports. Therefore, in this report, we generally refer to statistical information as data.

⁹[GAO-14-704G](#).

Committee on Taxation because of their close working relationship with these committees. We also requested input from other congressional committees that potentially use TAS's reports—House and Senate Appropriations, House and Senate Budget, House Oversight and Reform, and Senate Homeland Security and Governmental Affairs—and received input from most of them. We solicited congressional committee staffs' views on TAS's reports using open-ended questions about the usefulness of TAS's reports and opportunities for improvement.

To obtain information on all parts of this objective, we interviewed the National Taxpayer Advocate and TAS staff responsible for planning, researching, and drafting TAS's congressional reports.

Based on our report analysis and the congressional and TAS discussions, we identified potential options to improve the reports' usefulness for congressional committees. We shared potential options for improvement with TAS officials for their comment.

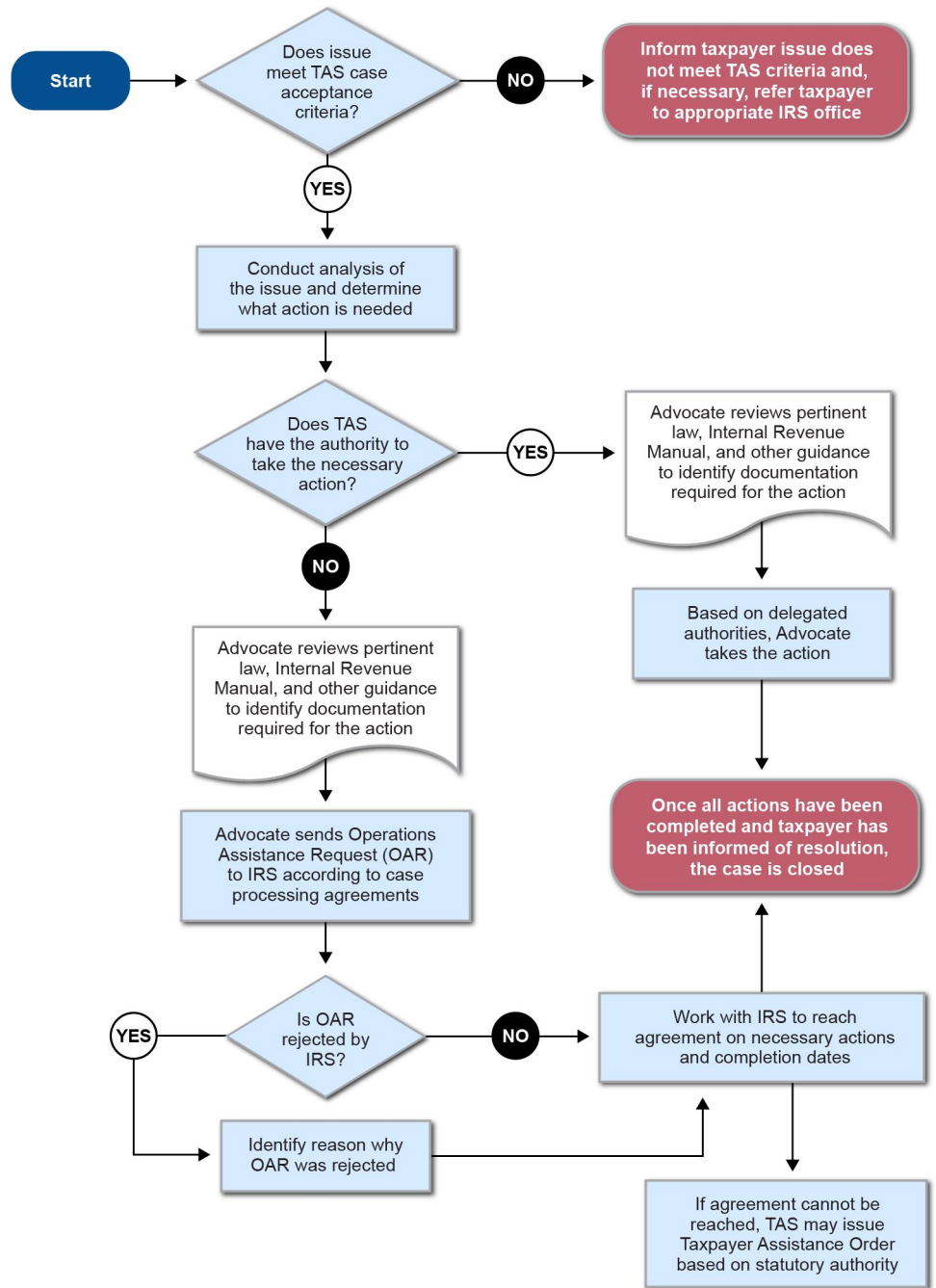
We conducted this performance audit from January 2020 to June 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Overview of the Case Advocacy Process

Through case advocacy, the Taxpayer Advocate Service (TAS) assists taxpayers whose tax problems are causing financial difficulty, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who find an Internal Revenue Service (IRS) system or procedure is not working as it should. Figure 16 illustrates TAS's process for addressing taxpayer issues, from intake to resolution, in its case advocacy function.

Appendix II: Overview of the Case Advocacy Process

Figure 16: Overview of the Taxpayer Advocate Service's (TAS) Case Advocacy Process



Source: GAO analysis of the IRS Internal Revenue Manual. | GAO-21-217

During intake, TAS employees assist taxpayers with self-help options (e.g., directing the taxpayer to IRS and TAS online resources), take actions within their delegated authority to resolve issues up front, and create cases after validating the issue meets TAS criteria, among other activities. When an issue meets TAS's case acceptance criteria, an intake advocate creates a case in the Taxpayer Advocate Management Information System.

Case advocates work taxpayer cases until resolution and take actions within their delegated authority. When TAS does not have the delegated authority to take actions necessary to resolve an issue, case advocates submit an Operations Assistance Request to IRS. TAS has agreements with each IRS Operating Division that outline the procedures and responsibilities for processing cases in these situations.

Case advocates work with IRS staff to reach agreement on action plans, case issues, and follow-up and completion dates. If actions are not completed by the agreed upon date or if agreement cannot be reached, TAS has statutory authority to issue a Taxpayer Assistance Order (TAO) when the taxpayer has a significant hardship.¹ A TAO may be issued to direct IRS to, within a specified period of time, take a specific action, cease a specific action, or refrain from taking a specific action; or to direct IRS to review at a higher level, expedite consideration of, or reconsider a taxpayer's case.²

¹Before issuing a TAO, the National Taxpayer Advocate (or designee) must determine that the taxpayer is suffering (or about to suffer) a significant hardship as a result of the manner in which the internal revenue laws are being administered. 26 U.S.C. § 7811(a)(1)(A).

²26 U.S.C. § 7811 and *Internal Revenue Manual*, 13.1.20.3 and 13.1.20.3.1.

Appendix III: Reporting Requirements

Each year, the Taxpayer Advocate Service (TAS) is required under 26 U.S.C. § 7803(c)(2)(B) to submit two reports to the House Ways and Means Committee and Senate Finance Committee: the objectives report and annual report. The statute requires TAS to meet requirements in those reports. The numbering for the requirements listed below is based on the statute.

i. Objectives Reports

The report shall contain TAS's objectives for the next fiscal year and full and substantive analysis, in addition to statistical information.

ii. Annual Reports¹

The report shall contain TAS's activities 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;
- III. Contain a summary of the 10 most serious problems encountered by taxpayers, including a description of the nature of such problems;

¹This report is referred to as the activities report in 26 U.S.C. § 7803(c)(2)(B)(ii), but TAS refers to it as the annual report.

- 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;
- VIII. Identify any Taxpayer Advocate Directive which was not honored by the Internal Revenue Service in a timely manner;
- IX. Contain recommendations for such administrative and legislative action as may be appropriate to resolve problems encountered by taxpayers;
- X. 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;
- XI. Identify the 10 most litigated issues for each category of taxpayers, including recommendations for mitigating such disputes;
- XII. With respect to any statistical information included in such report, include a statement of whether such statistical information was reviewed or provided by the Secretary under section 6108(d) and, if so, whether the Secretary

determined such information to be statistically valid and based on sound statistical methodology;² and

- XIII. Include such other information as the National Taxpayer Advocate may deem advisable.

²The statute refers to the Secretary of the Treasury, however, the responsibility for the Secretary to provide statistical support to TAS was delegated to IRS.

Appendix IV: Discussion of Additional Options to Improve Taxpayer Advocate Service Reporting

We identified additional options to streamline and improve Taxpayer Advocate Service (TAS) reporting to Congress based on our review of its reports, as well as discussions with congressional users and TAS officials. The options are intended to illustrate potential approaches for improvement and are not exhaustive. Some information included under these options may be required by law.¹

Clarify methodology for identifying most serious taxpayer problems

Congressional committee staff we interviewed identified the most serious problems section as one they use most frequently for potential legislation or oversight. Some also said additional context to establish TAS's prioritization would be valuable to them. Clarifying TAS's methodology for selecting its most serious problems offers an opportunity to provide such context.

- **Provide context for inclusion as a most serious problem.** TAS considers multiple factors, both quantitative and qualitative, to evaluate the most serious problems. TAS listed the following factors in its methodology for determining the 2020 most serious problems:
 - Impact on taxpayer rights;
 - Number of taxpayers impacted;
 - Financial impact on taxpayers;
 - Visibility, sensitivity, and interest to stakeholders, Congress, and external indicators (e.g., media, etc.);
 - Barriers to tax law compliance, including cost, time, and burden;

¹26 U.S.C. § 7803(c)(2)(B)(ii). See appendix III for TAS congressional reporting requirements.

- Taxpayer Advocate Management Information System inventory data; and
- Emerging issues.

We recognize that TAS's selection of its most serious problems involves TAS's discretion and professional judgment. However, congressional committees may find additional context about the factors that led TAS to include the issues as part of its list or how those issues compared to issues not selected to be useful. For example, a most serious problem might not affect as many taxpayers compared to other taxpayer problems. Additional context could help explain it as an emerging issue or one that has a disproportionate impact on certain populations.

- **Explain changes to the list from year to year.** TAS's top 10 problems may change from year to year, but TAS has not previously provided an explanation for problems being added or removed from the list. Congressional committees may find additional context helpful to explain why issues persisted or changed from the previous year. Also, context may be useful to explain why new issues were elevated and whether removed issues remain significant and unresolved. A reader would otherwise have to compare multiple reports to assess changes in the lists and problems' focus.

Provide updates on Internal Revenue Service implementation of TAS's recommendations

The statute governing TAS's reporting neither prescribes a format for how TAS should report on the Internal Revenue Service's (IRS) implementation of TAS's recommendations nor requires implementation reporting for all TAS recommendations. However, changes to TAS's recommendation inventory could enhance its usability.

- **Summarize inventory and link to additional details online.** TAS is statutorily required to include an inventory of actions in response to TAS's most serious problems section as part of its reporting. Meanwhile, congressional committees have expressed a desire for TAS to streamline its reports. Therefore, it may be helpful for TAS to focus its reported inventory on high-level discussion, such as issues of concern or areas where IRS has made significant progress, and publish more comprehensive and updated information, when available, on its website.

- **Report on the status of all recommendations.** TAS is not statutorily required to report an inventory for all recommendations or to publish this information online.² However, TAS already tracks the implementation status of all of its recommendations. Providing this information, perhaps online, for all recommendations would increase Congress' understanding of IRS's current and outstanding actions for addressing TAS's recommendations.

Provide context for legislative recommendations

TAS's Purple Book is a cumulative compilation of TAS's legislative recommendations to Congress, including recommendations from both the current annual report and prior years' reports. TAS first published the Purple Book with its 2017 annual report. Congressional tax committee staff we interviewed stated that they use the Purple Book frequently. TAS introduced a new feature in its 2021 Purple Book that highlighted 10 recommendations for "particular attention." This feature could help congressional committee staff better understand which of the 66 recommendations TAS believes are higher priority.

- **Include source for all recommendations.** TAS's 2021 Purple Book, appendix one, lists the source for additional information about the recommendations, such as related TAS reports and congressional reports or legislation. However, the sources for 16 out of 66 recommendation topic areas are listed as N/A, making it unclear where the recommendations originated. The Purple Book contains short topic summaries, rather than complete analysis, making it difficult to serve as stand-alone support for recommendations. Where TAS does not identify a source, a reader seeking additional supporting information may not know where to find it.
- **Clearly identify new recommendations.** The Purple Book contains both past and new recommendations, but TAS does not include obvious markers to allow users to easily identify new recommendations. One congressional committee staff member we

²In addition to requiring an inventory for recommendations in the most serious problems section, TAS is required to provide status updates on "initiatives the Office of the Taxpayer Advocate has taken on improving taxpayer services and Internal Revenue Service's responsiveness" and "recommendations received from individuals with the authority to issue Taxpayer Assistance Orders under section 7811." We did not assess the reporting for these statutory requirements. Instead, we focused on the reporting requirements for the most serious problems recommendations because congressional committees we interviewed said they frequently used the most serious problems section.

interviewed cited the number of Purple Book recommendations as a challenge to identifying the most compelling ones. For example, congressional committees may find it useful for TAS to mark new recommendations in the table of contents, thus eliminating the need to cross-reference other parts of the report to determine whether the recommendation was previously included.³

- **Explain prior year recommendations' continued relevance.** TAS officials stated that they review prior year recommendations for continued relevance before including them in the Purple Book. However, TAS does not provide context to explain that relevance to readers.⁴ For example, congressional committees may not realize that long-standing recommendations have been updated to respond to changing circumstances since their original proposal. Explicitly highlighting such updates could help these recommendations to be more useful to congressional committees.

Streamline infrequently used report sections

We found that four sections in TAS's annual reports from 2011 to 2020 accounted for the highest percentage of pages: most serious problems, legislative recommendations, most litigated issues, and research studies (see fig. 17).⁵ Most congressional committee staff we interviewed stated that TAS reports were too lengthy, and some said that they infrequently used the most litigated issues and research studies sections. As such,

³Some congressional committee staff said they use the table of contents to identify issues for consideration. The Purple Book's appendix one could also be used to identify new recommendations by looking in the "National Taxpayer Advocate (NTA) Annual Report References" column for recommendations that reference that year's annual report. However, the index does not include a page number reference for where to find that recommendation in the Purple Book. Therefore, a user would still need to check the table of contents to find the recommendation.

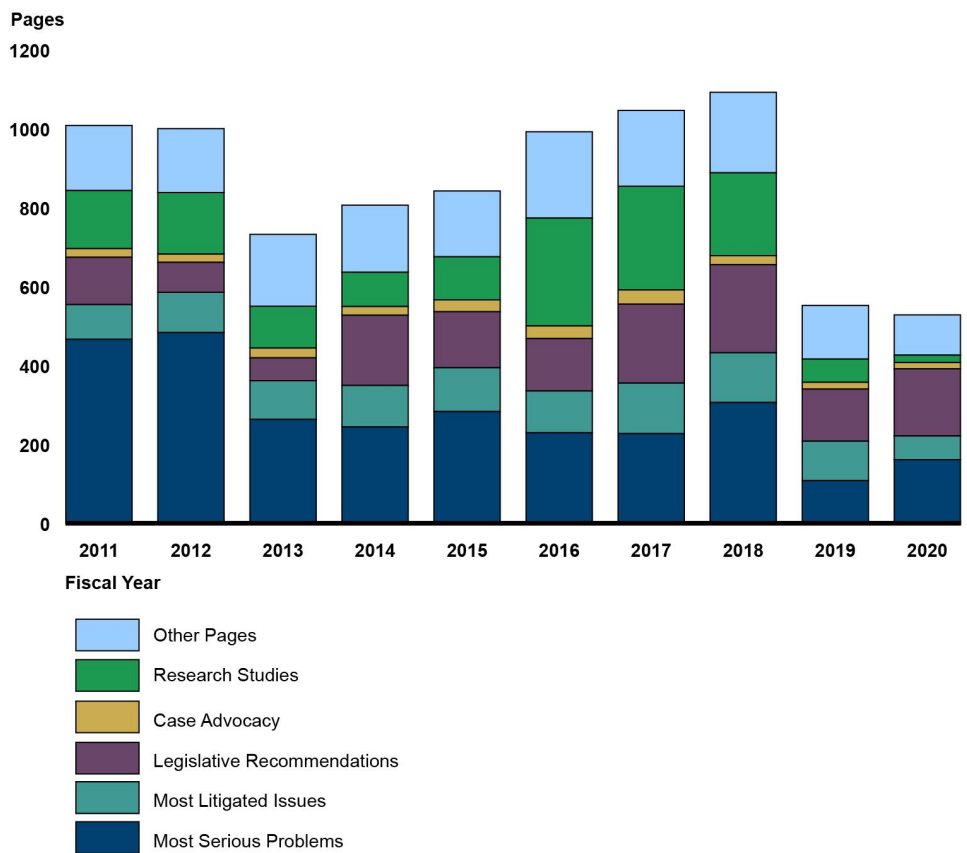
⁴For example, in TAS's 2021 Purple Book, legislative recommendation number 30 "Reduce the Federal Tax Deposit Penalty Imposed on Taxpayers Who Make Timely Tax Deposits" includes a reference to TAS's 2001 report as the most recent TAS source.

⁵We performed a page-length analysis of TAS's annual reports from years 2011 to 2020 and compared the percentage of the whole for each section, excluding parts of the report not part of the major sections (executive summary, introduction, other issues (sections that did not appear consistently in the annual reports, like TAS's supplemental filing season review in the 2020 report), appendices, and other pages (which included blank pages, the table of contents, and cover graphics without substantive content)). These four sections constituted the four highest percentage sections in each year.

Appendix IV: Discussion of Additional Options to Improve Taxpayer Advocate Service Reporting

streamlining these sections, which we discuss below, could save TAS resources.

Figure 17: Taxpayer Advocate Service’s (TAS) Annual Report Page Length by Section



Source: GAO analysis of TAS annual reports. | GAO-21-217

Data table for Figure 17: Taxpayer Advocate Service’s (TAS) Annual Report Page Length by Section

	Other Pages	Research Studies	Case Advocacy	Legislative Recommendations	Most Litigated Issues	Most Serious Problems
2011	165	147	22	120	88	466
2012	162	156	21	76	102	483
2013	182	106	25	58	98	263
2014	170	87	22	178	105	244
2015	167	109	30	142	111	283
2016	219	273	32	133	106	229

**Appendix IV: Discussion of Additional Options
to Improve Taxpayer Advocate Service
Reporting**

	Other Pages	Research Studies	Case Advocacy	Legislative Recommendations	Most Litigated Issues	Most Serious Problems
2017	192	263	36	200	128	227
2018	204	210	23	223	126	306
2019	136	59	17	132	100	108
2020	102	19	16	170	60	161

Source: GAO analysis of TAS annual reports. | GAO-21-217

- **Streamline the most litigated issues section.** TAS officials streamlined the most litigated issues section in its 2020 annual report by excluding unpublished tax court opinions and eliminating its accompanying appendix with most litigated issues case tables. However, this section was still 60 pages long. For example, 13 of those pages were devoted to descriptions and analysis of “significant cases” court opinions. Additionally, TAS’s 2020 annual report included the same 10 issues as the 2019 annual report. If TAS does not have any new recommendations for resolving the issue and there have been no significant developments, it may be more useful to congressional committees if TAS further streamlined the section, such as directing readers to prior year reports for background and analysis.
- **Present annual report research studies section in an alternative format.** The research studies section of TAS’s annual report decreased from 59 pages in 2019 to 19 pages in 2020. However, during this time, the average length per study increased. To further streamline this section, it may be more useful to congressional committees if TAS presented short summaries or key issues with recommendations from its research studies with links to the full studies online.

Appendix V: Comments from the Taxpayer Advocate Service



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

May 28, 2021

Mr. James R. McTigue, Jr.
Director, Tax Issues
U.S. Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20548

Dear Mr. McTigue:

I have reviewed the draft Government Accountability Office (GAO) report titled "TAXPAYER ADVOCATE SERVICE: Opportunities Exist to Improve Reports to Congress" (GAO-21-217). We agree with the seven recommendations you have made in the report and will be incorporating them into our reports beginning with the 2021 Annual Report. We are enclosing responses to each recommendation.

We appreciate the suggestions to improve the usefulness of our reports to Congress. As you noted, the National Taxpayer Advocate is statutorily required, under 26 U.S.C. § 7803(c)(2)(B), to submit two reports to Congress each year. Our goal for the NTA reports is to meet our statutory requirements and provide useful and informative information, not only to Congress, but to the Treasury Department, the IRS, practitioners, taxpayers, and other stakeholders. We are always looking for better ways to capture and report on the effectiveness of TAS's systemic advocacy efforts, as they do not lend themselves as easily to measurement as our case advocacy work does. The recommendations contained in this report will help to strengthen our reports to Congress and increase the visibility of many of TAS's successes.

I appreciate your support and the valuable assistance and guidance your staff has provided throughout this process. If you have questions or to discuss this report in more detail, please contact me at (202) 622-6100.

Sincerely,

A handwritten signature in black ink, appearing to read "Erin Collins".

Erin Collins
National Taxpayer Advocate

Enclosure

The Office of the Taxpayer Advocate operates independently of any other Internal Revenue Service office and reports directly to Congress through the National Taxpayer Advocate.

Appendix V: Comments from the Taxpayer Advocate Service

NTA Response to: "TAXPAYER ADVOCATE SERVICE: Opportunities Exist to Improve Reports to Congress" (GAO-21-217).

Recommendation One:

The National Taxpayer Advocate should clearly identify TAS's objectives for the upcoming fiscal year in its objectives report. This should include clearly linking objectives to TAS's planned activities.

Response: TAS agrees with this recommendation. For the National Taxpayer Advocate's FY 2022 Objectives Report to Congress, TAS is taking steps to articulate our objectives more clearly and the planned activities that support those objectives.

Recommendation Two:

The National Taxpayer Advocate should define measurable outcomes for TAS's objectives. This may involve aligning TAS's existing performance goals with its objectives, and where gaps may exist, developing new performance goals.

Response: TAS agrees with this recommendation. The National Taxpayer Advocate's FY 2022 Objectives Report to Congress will identify articulated objectives and supporting activities.

At the start of FY 2022, TAS will publish, on its website, its annual operational plan that establishes responsibilities for each supporting activity, and when appropriate proposed timeframes for completion, and potential measurable outcomes and update quarterly.

As TAS is one of the few pure "advocacy" organizations within the federal government we do not have direct control over the programs and processes to implement our recommendations that are the focus of our advocacy objectives or the associated goals, measures, and targets. Resolution depends upon the IRS, Treasury, or Congress.

During our discussion, we confirmed our understanding that performance measures will track our actions supporting our advocacy objectives rather than pegging them to outcomes outside of our control. As discussed, it is difficult to measure the success of our proactive advocacy efforts when they result in the absence of decreased service or harm to taxpayers. For example, when TAS successfully advocates for a change in IRS policy or procedures that prevents taxpayers from being harmed, it can be difficult, and often impossible, to quantify the extent of the harm we have prevented. As we agreed, it is difficult to measure how many taxpayers would have been affected had TAS not intervened, yet that does not diminish the success of TAS's advocacy efforts.

**Appendix V: Comments from the Taxpayer
Advocate Service**

NTA Response to: "TAXPAYER ADVOCATE SERVICE: Opportunities Exist to Improve Reports to Congress" (GAO-21-217).

Recommendation Three:

The National Taxpayer Advocate should expand TAS's reporting beyond planned activities to include the actual results it achieved through those activities. This performance reporting should include information to help assess progress toward objectives, including full year performance data and trend information from past years.

Response: TAS agrees with this recommendation. As agreed, beginning with the December 2022 NTA Annual Report to Congress, TAS will include our performance reporting for the FY 2022 and prior years. TAS will continue this performance reporting for its annual reports post 2022. In addition, please see the response to Recommendation Two for a discussion of measuring and reporting on results achieved through our planned activities.

Recommendation Four:

The National Taxpayer Advocate should consult with congressional stakeholders – at least once every 2 years – and other relevant stakeholders to obtain input on TAS's goals and measures and better understand stakeholders' information needs.

Response: TAS agrees with this recommendation and welcomes the opportunity to consult with the congressional stakeholders.

Recommendation Five:

The National Taxpayer Advocate should publish updates on the inventory of the IRS's actions taken, partially taken, or not taken in response to recommendations made in the most serious problems section of TAS's annual report. Updates should include how long those actions have remained on the inventory as partially taken and not yet taken, as well as planned completion dates. Updates should also be discussed as part of TAS's annual report.

Response: TAS agrees with this recommendation. We are adding this information to our public webpage and will update the status of our administrative recommendations to the IRS quarterly.

**Appendix V: Comments from the Taxpayer
Advocate Service**

NTA Response to: "TAXPAYER ADVOCATE SERVICE: Opportunities Exist to
Improve Reports to Congress" (GAO-21-217).

Recommendation Six:

The National Taxpayer Advocate should better identify in TAS's annual report what statistical data and sections of the report were or were not included in IRS's review. This should include a discussion of whether IRS found the information it reviewed to be valid or methodologically sound.

Response: TAS agrees with this recommendation.

Recommendation Seven:

The National Taxpayer Advocate should update TAS guidance to reflect TAS's current procedures for reviewing annual report sections' statistical data with the IRS.

Response: TAS agrees with this recommendation.

Text of Appendix V: Comments from the Taxpayer Advocate Service

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May 28, 2021

Mr. James R. McTigue, Jr. Director, Tax Issues

U.S. Government Accountability Office 441 G Street, N.W.

Washington, D.C. 20548

Dear Mr. McTigue:

I have reviewed the draft Government Accountability Office (GAO) report titled "TAXPAYER ADVOCATE SERVICE: Opportunities Exist to Improve Reports to Congress" (GAO-21-217). We agree with the seven recommendations you have made in the report and will be incorporating them into our reports beginning with the 2021 Annual Report. We are enclosing responses to each recommendation.

We appreciate the suggestions to improve the usefulness of our reports to Congress. As you noted, the National Taxpayer Advocate is statutorily required, under 26 U.S.C. § 7803(c)(2)(B), to submit two reports to Congress each year.

Our goal for the NTA reports is to meet our statutory requirements and provide useful and informative information, not only to Congress, but to the Treasury Department, the IRS, practitioners, taxpayers, and other stakeholders. We are always looking for better ways to capture and report on the effectiveness of TAS's systemic advocacy efforts, as they do not lend themselves as easily to measurement as our case advocacy work does. The recommendations contained in this report will help to strengthen our reports to Congress and increase the visibility of many of TAS's successes.

I appreciate your support and the valuable assistance and guidance your staff has provided throughout this process. If you have questions or to discuss this report in more detail, please contact me at (202) 622-6100.

Sincerely,

Erin Collins

National Taxpayer Advocate

Enclosure

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Recommendation One:

The National Taxpayer Advocate should clearly identify TAS's objectives for the upcoming fiscal year in its objectives report. This should include clearly linking objectives to TAS's planned activities.

Response: TAS agrees with this recommendation. For the National Taxpayer Advocate's FY 2022 Objectives Report to Congress, TAS is taking steps to articulate our objectives more clearly and the planned activities that support those objectives.

Recommendation Two:

The National Taxpayer Advocate should define measurable outcomes for TAS's objectives. This may involve aligning TAS's existing performance goals with its objectives, and where gaps may exist, developing new performance goals.

Response: TAS agrees with this recommendation. The National Taxpayer Advocate's FY 2022 Objectives Report to Congress will identify articulated objectives and supporting activities.

At the start of FY 2022, TAS will publish, on its website, its annual operational plan that establishes responsibilities for each supporting activity, and when appropriate proposed timeframes for completion, and potential measurable outcomes and update quarterly.

As TAS is one of the few pure "advocacy" organizations within the federal government we do not have direct control over the programs and processes to implement our recommendations that are the focus of our advocacy objectives or the associated goals, measures, and targets.

Resolution depends upon the IRS, Treasury, or Congress.

During our discussion, we confirmed our understanding that performance measures will track our actions supporting our advocacy objectives rather than pegging them to outcomes outside of our control. As discussed, it is difficult to measure the success of our proactive advocacy efforts when they result in the absence of decreased

service or harm to taxpayers. For example, when TAS successfully advocates for a change in IRS policy or procedures that prevents taxpayers from being harmed, it can be difficult, and often impossible, to quantify the extent of the harm we have prevented. As we agreed, it is difficult to measure how many taxpayers would have been affected had TAS not intervened, yet that does not diminish the success of TAS's advocacy efforts.

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Recommendation Three:

The National Taxpayer Advocate should expand TAS's reporting beyond planned activities to include the actual results it achieved through those activities. This performance reporting should include information to help assess progress toward objectives, including full year performance data and trend information from past years.

Response: TAS agrees with this recommendation. As agreed, beginning with the December 2022 NTA Annual Report to Congress, TAS will include our performance reporting for the FY 2022 and prior years. TAS will continue this performance reporting for its annual reports post 2022.

In additional, please see the response to Recommendation Two for a discussion of measuring and reporting on results achieved through our planned activities.

Recommendation Four:

The National Taxpayer Advocate should consult with congressional stakeholders – at least once every 2 years – and other relevant stakeholders to obtain input on TAS's goals and measures and better understand stakeholders' information needs.

Response: TAS agrees with this recommendation and welcomes the opportunity to consult with the congressional stakeholders.

Recommendation Five:

The National Taxpayer Advocate should publish updates on the inventory of the IRS's actions taken, partially taken, or not taken in response to recommendations made in the most serious problems section of TAS's annual report. Updates should include how long those actions have remained on the inventory as partially taken and not yet taken, as well as planned completion dates. Updates should also be discussed as part of TAS's annual report.

Response: TAS agrees with this recommendation. We are adding this information to our public webpage and will update the status of our administrative recommendations to the IRS quarterly.

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Recommendation Six:

The National Taxpayer Advocate should better identify in TAS's annual report what statistical data and sections of the report were or were not included in IRS's review. This should include a discussion of whether IRS found the information it reviewed to be valid or methodologically sound.

Response: TAS agrees with this recommendation.

Recommendation Seven:

The National Taxpayer Advocate should update TAS guidance to reflect TAS's current procedures for reviewing annual report sections' statistical data with the IRS.

Response: TAS agrees with this recommendation.

Appendix VI: GAO Contact and Staff Acknowledgments

GAO Contact

James R. McTigue, Jr., 202-512-6806, mctiguej@gao.gov

Staff Acknowledgments

In addition to the contact named above, MaryLynn Sergent (Assistant Director), Elizabeth Fan (Analyst-in-Charge), Karin Fangman, Jonathan Ferguson, George Guttman, Benjamin Licht, and Ralanda Sasser made key contributions to this report. Also contributing to this report were Michael Bechetti, William Chatlos, Steven Flint, Robert Gebhart, and Rachel Whitaker.

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