2014 Taxpayer Advocacy Panel Recommendations

Total Elevated Issues 30

TAP Issue ID: 30548 Elevated Date: 07/25/2014	Committee Name: Notice Improvement
Status: Closed	Outcome: Project/Assignment Completed

Title: Review of Form 886-H-EIC-2014

Issue Statement	The Taxpayer Advocacy Panel (TAP) requested the Notices and Correspondence Committee review this form because taxpayers continue to experience problems understanding its proper usage. The purpose of this referral is to provide suggested changes to the current draft form 886-H-EIC.
Goal Statement	The purpose of this referral is to provide suggested changes to the current draft form 886-H-EIC.
Proposed Solution	1. In referring to a child, the form does not uniformly use the term "your child" but also uses "the child". It is recommended that "the child" be used since he or she may not be the child of the responsible taxpayer. 2. In describing the sort of documentation required concerning the child in question, the form uses the term, "official letterhead". Since only the issuing organization can determine what letterhead is "official", it is recommended that the word be dropped and replaced with the phrase, "letterhead or other form from". 3. Although the form is divided into compartments, there is still a lot of movement between them. The committee suggests the letters A, B & C should be placed in front of the three areas (beneath the heading, "Your child must be related to you in one of the ways listed below.") and also in front of the various bullet points in the section above as a means of linking them. 4. Because certain instructions on the form advise the taxpayer to "send nothing at this time", the words "you send" should be deleted from the form's header. 5. Change the phrase "type of documentation" that appears in the bottom two blocks of instructions on page one to instead read, "type of documents". 6. Because so many taxpayers speak Spanish as a native language and may lack skills even in basic English, the committee suggests the following: a. That the instructions following the words "SP Trans." be in Spanish for the benefit of the reader. b. That the letters "SP" be replaced by "ESP" which we understand to be the correct abbreviation for Spanish. c. Providing a link to a Spanish version of the form and instructions.

	7. To provide specificity in the instructions while providing maximum flexibility, the subcommittee suggests:
	a. Adding a reference to a specific tax year in the header of the form. This is suggested because the requirements have changed from year to year and the issue being questioned may be looking back to an earlier year.
	b. Creating a landing page with a link to it included in the form. The landing page can have additional information in the form of Frequently Asked Questions and links to forms and publications that may be helpful.

TAP Issue ID: 27922 Elevated Date: 12/19/2014	Committee Name: TAC
Status: Closed	Outcome: SAMS - Rejected

Title: Form 2290 - Heavy Highway Vehicle Use Tax Return

Issue or Project Statement	Each year, truckers file over 700,000 Forms 2290, Heavy Highway Vehicle Use Tax. The heavy vehicle use tax or HVUT is a tax assessed annually on heavy vehicles operating on public highways at registered gross weights equal to or exceeding 55,000 pounds. More than two-thirds of these excise tax returns are filed the "old fashioned way", as paper tax returns. Furthermore, over 170,000 visits were made by truckers to Taxpayer Assistance Centers (TACs) for face-to-face assistance with the filing or paying of this tax. Taxpayers continue to experience difficulties with TACs including problems with extensive wait times, limited staffing, payment processing issues and the availability of services offered.

TAP Issue ID: 27968 Elevated Date: 11/10/2014	Committee Name: TAC
Status: Closed	Outcome: SAMS - Accepted

Title: Interns

Issue Statement	The Taxpayer Assistance Center Improvements committee was asked by the IRS to address the large volume of individuals who frequent the Taxpayer Assistance Centers (TACs) and make recommendations to assist the taxpayers who come into the TACS, while dealing with dwindling resources. The committee discussed various options to improve the TAC visits, resulting in this referral for an improved Intern program.
Goal Statement	The IRS needs to promote its internship program online to a better-targeted audience by creating a new IRS internship program webpage that renders the information easier to access and more appealing to prospective candidates. The new internship page should be featured visibly on the http://www.irs.gov website, and it should successfully disseminate information about these internships both externally and internally within the IRS. (See Attachment)The purpose of this project is to effect growth in the area of internships at the IRS.
Proposed Solution	Proposed Solution: The IRS Careers homepage (http://jobs.irs.gov/ home.html) is difficult to navigate due to the inefficient user platform. The user must go through a process of self-identification ("Who Are You?") with regards to his or her current career status. There is no mention of internships on this home page for IRS Careers. 1. Rather than working through this "Who Are You?" platform, the IRS Careers website should create a new Internships homepage that is easy to access and use. The new Internships page should feature the internships in a more attractive light and list them with all the relevant information only a click away. The current internship programs webpage highlights the career benefits of working at the IRS. The new webpage should place more emphasis on the features of an IRS career, rather than overly focus on the benefits alone. This way the internship program can attract potential candidates who wish to make a conscious contribution to the mission of the IRS. See the attached web page as an example.

2. Also, the internships should be divided into two primary groups. The first group would include the year- round and summer internships for undergraduate and graduate college students. The second group would comprise the seasonal internships available for the tax- filing season at the Taxpayer Assistance Centers (TACs).

3. For any program to be successful, it must have an owner. Therefore, as part of the proposed fix to the website and for the overall program itself, the IRS should assign an Intern Programs Manager to oversee and coordinate interns and intern issues across the IRS to include the posting and consistency of intern vacancies on USAJobs.Gov website and other employment forums.

4. Another viable opportunity worth looking into is entering into a partnership with the Registered Apprenticeship program under the Department of Labor. The Registered Apprenticeship system is a program in which apprentices are paid and trained to become proficient and high-skilled technical jobs. Apprentices are given both structured, in-class learning and on-the-job training as part of their apprenticeship. According to the Registered Apprenticeship website, "the goal is to provide workers with advanced skillsets that meet the specific needs of employers." The IRS could set up apprenticeships alongside internships to cultivate and maintain interest in jobs at the IRS and to establish a line of promising candidates for future job opportunities.

TAP Issue ID: 28183 Elevated Date: 11/10/2014	Committee Name: TAC
Status: Closed	Outcome: Project/Assignment Completed

Title: Cash Payment Kiosks

Issue Statement	To maintain an effective tax administration, the Internal Revenue Service needs interactions with tax-payers through face-to-face assistance in a Taxpayer Assistance Center (TAC). Certain segments of the taxpaying population will always require such assistance. Taxpayers who, indeed, have no other options than to pay their tax liabilities with cash should always have the option to walk into a TAC and exercise this simple civil duty. The National Taxpayer Advocate listed the inability of taxpayers to pay their taxes using cash at the TAC's as a 'Most Serious Problem' in her 2012 Annual Report to Congress .
	The process of receiving cash payments in the TACs is a complex operation that intentionally involves more than one IRS employee for security purpose. This mandatory separation of duties reduces the likelihood
	of cash disappearance or lost checks; therefore it protects the employees, the taxpayer's account, and the IRS. But the implementation of this procedure is a burden in TACs with limited staff. The TACs are
	required to accept cash from taxpayers for the payment of taxes pursuant to 31 U.S.C. Section 5103. However, the IRS is not legally prohibited from limiting the acceptance of cash pay-ments to TACs where safeguards cannot be implemented to protect the interests of the IRS and tax-payers . They can decide not to accept any cash payment at all because there is no statute or regula-tion requiring the IRS to accept cash payments at each and every location that accepts payments . In TACs with more employees, this division of obligations, sometimes, impairs employees' ability to serve taxpayers awaiting other more complex services
	As a result, taxpayers who travel from far distances to pay their tax liabilities in cash, experience the frustrating inconvenience of waiting in long lines. In Centers where cash payments acceptance depend on staff availability or other external factors such as the nearness of a financial institution to convert the cash , they might be at risk of being hit with additional penalties and interest despite their voluntarily attempts to be in compliance with the tax system.

Goal Statement	Taxpayers will be allowed to make cash payments at all Taxpayer Assistance Centers. While the Taxpayer Advocacy Panel (TAP) recognizes the IRS strives to improve customer service in general, the committee believes more work needs to be done on that issue of cash payment ac-ceptance. Providing quality services to address the needs of taxpayers are crucial to the IRS mission. Many service delivery channels to address these needs should be offered, including accepting cash payments in any TAC nationwide regardless of staffing capacity. Customers' needs and preferences should drive IRS' course of action. Accepting cash payments in all TACs under an improved cash payment system will have multiple effects that will benefit both the IRS and the taxpayers.
Proposed Solution	The Committee recommends a two pronged solution to provide for the acceptance of cash payments at all Taxpayer Assistance Centers. The first action is to install payment kiosks in all TACs. These machines have already been successfully used by the IRS and are operational at some of the TACs. These payment kiosks must: • Accept checks/money orders • Be designed for interactive credit/debit cards and cash payments transactions • Safely accept payments from taxpayers based on their personal information (social security numbers, address, adjusted gross income etc…) • post payments on taxpayers' accounts • Be capable of generating receipts to taxpayers and detailed reports for management and se-curity purposes. The second action is to revise the current cash payment policy and implement a more streamlined approach to accepting cash from the taxpayers. To achieve this goal, the committee recommends that: • Cash registers with software designed to suit IRS internal procedures of accepting cash and noncash payments to be placed at least in all TACs. • The actual procedure of receiving cash payment be revised and improved to not only reflect the new payment procedure but to alleviate, as well, the burden on employees while keeping taxpayers accounts and payments secured. • The IRS eliminates the paper FORM 809 and automates the receipt process. This will save time for TAC employees and cut down wait time for taxpayers. • A list of TACs utilizing payment kiosks be published on irs.gov or be added to an existing Publication.

TAP Issue ID: 26694 Elevated Date: 05/30/2014	Committee Name: Tax Forms and Pubs
Status: Closed	Outcome: Issue Fully Implemented

Title: TF&P: Include AMT Worksheet in F.1040 Instr

Issue or Project Statement	Since 2010, the Form 1040 Instructions no longer include the Alternative Minimum Tax (AMT) Worksheet that assists taxpayers in determining if they need to complete Form 6251. Instead, the Instructions refer users to an online "AMT Assistant".
Project Goal Statement	To facilitate taxpayers in determining if they must complete Form 6251, Alternative Minimum Tax, we ask the IRS to include the AMT Worksheet on the Form 1040 Instructions.
Proposed Solution or Task	Incorporate AMT worksheet in the Form 1040 Instructions. This will allow taxpayers who have no computers to quickly determine if they need to complete Form 6251. Also, it avoids the need for taxpayers without computers obtain paid professional help, call the I.R.S. help line, order a publication from the IRS and waiting weeks to receive it.
IRS Final Response	This issue is already being worked. The Alternative minimum Tax (AMT) worksheet has been added back into the Form 1040 instructions based on an employee suggestion.

TAP Issue ID: 27935 Elevated Date: 03/05/2014	Committee Name: Tax Forms and Pubs
Status: Closed	Outcome: SAMS - Accepted

Title: Publish 2012 Form 12153 and correct 2011 error

Issue or Project Statement	The current Form 12153, Request for a Collection Due Process or Equivalent Hearing, (and Form 12153SP) that is available to the public is a 2011 revision and this revision has an error in the Instructions under 'What is an Equivalent Hearing?'.
Project Goal Statement	Publish the current 2012 revision of Form 12153 (English and Spanish) on IRS.gov. In the interim, correct the error in the instructions of the 2011 English revision which is the latest revision of this Form available on the Internet.
Proposed Solution or Task	Publish the 2012 revision of Form 12153, Request for a Collection Due Process or Equivalent Hearing, (and Form 12153SP) on IRS.gov. Correct the 2011 revision's instructions of the English version of the Form under "What is an Equivalent Hearing?" to read: "You must check the Equivalent Hearing box on line 7 of this form to request an equivalent hearing." The 2007 Spanish version is correct
IRS Final Response	The Form 12153 was revised December of 2013. IRS.gov was updated 3/13/2014 with the latest revision of Form 12153, which contains the correct Equivalent Hearing references on page one of the form itself, and in the "What Is an Equivalent Hearing?" section of the form's instructions.

TAP Issue ID: 29191 Elevated Date: 06/25/2014	Committee Name: Tax Forms and Pubs
Status: Closed	Outcome: Project/Assignment Completed

Title: Review of Form 3520, Foreign Trusts

Issue or Project Statement	Review of Form 3520 (Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts) and Instructions for Form 3520 , and provide IRS program owners with feedback.
Project Goal Statement	Review of Form 3520 (Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts) and Instructions for Form 3520 , and provide IRS program owners with feedback.
Proposed Solution or Task	The committee has made 15 recommendations in the review of Form 3520

TAP Issue ID: 30512 Elevated Date: 09/29/2014	Committee Name: Tax Forms and Pubs
Status: Closed	Outcome: Project/Assignment Completed

Title: Publication 575 - Pension and Annuity Income

Issue or Project Statement	Review Publication 575, Pension and Annuity Income and provide IRS program owners with feedback
Project Goal Statement	Publication 575, Pension and Annuity Income
Proposed Solution	Number of TAP Recommendations within this Issue: 11 Issues

Page 2, text next to "Caution" The form should include a sentence stating: "If you believe you received a Form 1099-R containing a mistake or error, you should contact the issuer of the Form 1099-R and request a corrected Form 1099-R."

Page 3, under the heading "Tax Questions" Paragraph should be reworded to reflect what the IRS says now about the toll free number and how service on that line is reduced after April 15:

We cannot answer tax questions sent to either of the above addresses, but there are other options for help. If you need help preparing your tax return, please visit our website, www.IRS.gov, and enter "Free Tax Help" in the Search box to find a volunteer tax preparation site near you. Also, the Free File program on our website can help make filing your taxes easier. If you do not have Internet access, please call 1-800-906-9887 for information on volunteer site locations and the services they provide.

Page 6, Railroad Retirement Benefits Section , Tax withholding para, line 1 Change to: "US citizens should file Form W-4V, Voluntary Withholding Request, with the RRB."

Page 9, Withholding Tax and Estimated Tax Section, Line 2 Change to: "taxable rollover distributions"

Page 10, Cost para 3 Change 1. To the following: Any refunded premiums, rebates, dividends, or unrepaid loans that were not included in your income and that you received by the annuity starting date or the date on which you received your first payment whichever date is later.
Page 10, Cost para 4 Change 3. To the following: The tax-free part of any single-sum payment received in connection with the start of the annuity payments, regardless of when you received it, if you must use the Simplified Method for your annuity payments.
Page 10, para 11 In 3. Change parenthetical statement to the following: (church minister or layperson)
Page 10, Cost para 4 Change 3. To the following: The tax-free part of any single-sum payment received in connection with the start of the annuity payments, regardless of when you received it, if you must use the Simplified Method for your annuity payments.
Page 10, para 11 In 3. Change parenthetical statement to the following: (church minister or layperson) |

| Proposed Solution | Page 16, Distribution On or… para 2 Change the last two lines to the following:
The fraction is calculated by dividing the reduction in each annuity payment because of the non-periodic distribution by the full unreduced amount of each annuity payment originally provided for.

Page 16, Distribution On or…para 3 Change last line to the following:
Follow the rules discussed later under Distribution Before Annuity Starting Date From a Qualified Plan.

Page 16, Distribution Before…para 1 Change last two lines to the following:
You should exclude from your gross income the part that you allocate to the cost. You should include the remainder in your gross income.

Page 19, Transfers of…para 1 first bullet The corrected version should read:

"The cash surrender value of the contract at the time of transfer, less your investment in the contract at that time."

Observations

Observation #1 Pub 575 information flows better (is better organized) than that of Pub 590. Since Pub 590 is also being reorganized, it should not only be improved in information flow but also should include observation 2.

Observation #2 Move Qualified Annuity Rollover portion from Pub 575 to Pub 590. There is a lot of information in Pub 575 which is about the same as in Pub 590. If this can be done, Pub 575 should only include Non- qualified Annuities. |

TAP Issue ID: 20659 Elevated Date: 08/21/2014	Committee Name: Taxpayer Communications
Status: TAP Reviewing IRS Response	**Outcome:**

Title: Add Retirement Tax Facts

Issue Statement	The IRS should provide an important service by supplying concise information that a taxpayer may easily access on IRS.gov about retirement accounts.
Goal Statement	Assist taxpayers in understanding the tax implications of the many retirement account topics.
Proposed Solution	Create a retirement account tax facts landing page and include a link to it under the Hot Topics list on the IRS home page. The retirement account page would be a comprehensive revamp of basic information about retirement matters that would follow the whole life-cycle of retirement savings for individuals and include links to pages that provide more detailed explanations. The information should be organized as follows: • Starting retirement savings – importance of retirement savings, who is eligible, where/how to set up an account, how much to contribute, what types of accounts are available, who is eligible for what accounts, what are the advantages and disadvantages of each, tax-deferred versus tax-free accounts; • Building your savings – how much can I contribute to what accounts, what are the tax benefits. Include information on retirement savings credit for lower income people; • Non-retirement withdrawals – tax consequences, when can it be done without penalty; • Retirement withdrawals – how do accounts differ, when can you start, required minimum distribution at 70.5 years old, how will withdrawals affect social security and EITC eligibility; • When you die – inheriting an IRA; and • Special situations – rollovers, "substantially equal payments withdrawals", etc.

TAP Issue ID: 26834 Elevated Date: 12/05/2014	Committee Name: Taxpayer Communications
Status: TAP Reviewing IRS Response	**Outcome:**
Title: Itemized Deductions Link	

Issue or Project Statement	Each tax year, taxpayers have an option of taking the standard deduction set by the Treasury Department or itemizing deductions using Schedule A (Form 1040), Itemized Deductions. Having an easily accessible, centralized, comprehensive list of eligible deductions would be helpful to both taxpayers and tax preparers.
Project Goal Statement	Provide an online link to a list of itemized deductions eligible to be claimed on Schedule A (Form 1040), from the "Credits & Deductions" tab of the IRS.gov homepage.
Proposed Solution or Task	A listing of eligible itemized deductions is available at http://www.irs.gov/taxtopics/tc500.html. This information should be readily found with a direct link in the "Individual Deductions" section on the "Credits & Deductions" tab of the IRS homepage.

TAP Issue ID: 29731 **Elevated Date: 11/05/2014**	**Committee Name: Taxpayer Communications**
Status: TAP Reviewing IRS Response	**Outcome:**
Title: Fresh Start Initiatives	

Issue or Project Statement	Fresh Start Initiative is a series of changes to IRS Collection policies and procedures designed to help individuals and small businesses with overdue tax liabilities. The Fresh Start initiative makes it easier for individual and small business taxpayers to pay back taxes and avoid tax liens. The Fresh Start initiative makes fundamental changes to the IRS's lien program and other collection tools.
Project Goal Statement	• Provide constructive feedback on the effectiveness of current Fresh Start Initiatives, including ways that the Service can improve these initiatives • Suggest ideas for future Fresh Start Initiatives that the IRS can implement without legislative changes • Provide suggestions for marketing current and future Fresh Start Initiatives • Consider renaming the current Fresh Start Initiative project
Proposed Solution or Task	Proposed Solution #1: Fresh Start Notice of Federal Tax Liens Amend procedures to institute an automatic withdrawal of a filed Notice of Federal Tax Lien (NFTL) after the lien is satisfied and released, without requiring the taxpayer to submit Form 12277, Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien. For purposes of this document, "satisfied" shall be defined as the tax liability being paid in full, including (but not limited to) the completion of an Installment Agreement, and an accepted and paid Offer in Compromise. Proposed Solution #2: Fresh Start Currently Not Collectible Status Include the wording "Currently Not Collectible" in more of the IRS publications regarding collections and increase the exposure of the Currently Not Collectible (CNC) status. The IRS currently advertises several alternatives to immediate full-pay of tax liabilities; however, they are not equally publicized to taxpayers. The IRS should inform taxpayers they may qualify for a CNC status if they are suffering from economic hardship and cannot pay or make payments toward their tax debt at the present time. Proposed Solution #3: Fresh Start Zero User Fees Initiate zero user fee for Installment Agreements for taxpayers who meet the low income certification guidelines. These guidelines apply when income is at or below 250 percent of the Department of Health and Human Services poverty guidelines. Proposed Solution #4: Fresh Start Initiative Name Change Maintain and promote the current name of the Fresh Start Initiative Program.

TAP Issue ID: 29732 Elevated Date: 12/22/2014	Committee Name: Taxpayer Communications
Status: TAP Reviewing IRS Response	Outcome:

Title: Simplified Home Office Deductions

Issue or Project Statement	The Simplified Home Office Deduction went into effect after several outreach products such as the workshop videos were finalized. To highlight the deduction, CSO created a stand-alone slide with a brief description and links to the FAQs and a new Simplified Home Office Deduction page on IRS.gov. Currently, there is no audio or video on IRS.gov or any Service product regarding this new deduction. There is a You Tube video on this subject but it is not presented as training and does not contain the level of detail required for the Virtual Workshop. The You Tube video has gotten 5,000+ views. The Virtual Workshop averages approximately 15,000 views per month. The Service would like to expand the reach of existing and new videos on this topic In addition to expanding the reach of IRS video we want to identify: • new outreach opportunities, • prospective partners representing industry and education, • new audiences, • new venues, • emerging in-home industries • and opportunities to include this information in financial literacy education programs.
Project Goal Statement	The Simplified Home Office Deduction greatly reduces taxpayer recordkeeping burden for small business taxpayers who run their business out of their home. Advisory feedback is needed to ensure that outreach focuses on small business owners with limited access to paid professionals. IRS currently uses several products to reach small business taxpayers (IRS.gov/ smallbiz, IRS video portal, Small Business Taxes – the Virtual Workshop, webinars).

TAP Issue ID: 29847 Elevated Date: 09/29/2014	Committee Name: Taxpayer Communications
Status: Monitoring IRS Action	Outcome:
Title: Create Online Tool for American Opportunity Credit	

Issue or Project Statement	The American Opportunity Tax Credit (AOTC) (formerly Hope Credit) is limited to a maximum of four years per qualifying student. Generally, the student may be eligible for the Lifetime Learning Credit (LLC) if AOTC is not allowable. An accurate calculation depends on having the knowledge of, or resources to obtain, the historical data of prior education credits claimed for a qualifying student.
Project Goal Statement	Provide a historical record of education credits claimed per individual in prior year(s) in order to accurately determine the correct education credit allowable in current year for a qualifying student.
Proposed Solution or Task	Create a look up portal on IRS.gov to provide the history of the type and period of education credits claimed and allowed for a specific social security number.

TAP Issue ID: 29865 Elevated Date: 09/10/2014	Committee Name: Taxpayer Communications
Status: Monitoring IRS Action	Outcome: Issue Fully Implemented
Title: Ten Things to Know about the Taxpayer Advocacy Pan	

Issue or Project Statement	Increase awareness of the Taxpayer Advocacy Panel (TAP) and the role it plays as a Federal Advisory Committee.
Project Goal Statement	The goal is to promote TAP to the general public and raise awareness of its mission and activities. This awareness also supports TAP's core mission of outreach to the general public.
Proposed Solution or Task	Periodically publish, (perhaps quarterly) as information to all the IRS email subscribers the "Ten Things to Know about the Taxpayer Advocacy Panel." In addition, add the link www.improveirs.org to the IRS email newsletters to direct the reader to TAP's website for additional information.

TAP Issue ID: 31483 Elevated Date: 12/10/2014	Committee Name: Taxpayer Communications
Status: Monitoring IRS Action	Outcome:
Title: Identity Theft - NSTIC	

Issue or Project Statement	To review issues surrounding taxpayer identity (ID) theft and the IRS efforts to prevent identities from being stolen.
Project Goal Statement	Provide feedback to the IRS regarding the prevention of ID theft.
Proposed Solution or Task	The IRS should consider leveraging the Federal Cloud Credential Exchange (FCCX), as well as the closely tied initiative National Strategy for Trusted Identities in Cyberspace (NSTIC), to enable citizens and businesses to more easily engage in a wide array of new online services with IRS. The intent is to expand agency acceptance of credentials issued by third parties. In short, FCCX aims to simplify the technical integration for accepting certified, externally issued digital credentials, explains Jeremy Grant, Senior Executive Advisor for Identity Management at NIST. This committee supports and endorses the FCCX and NSTIC initiatives to improve cybersecurity by looking into both the improved authentication and improved online authentication.

TAP Issue ID: 26074 Elevated Date: 10/17/2014	Committee Name: Toll-Free
Status: TAP Reviewing IRS Response	Outcome: SAMS - Rejected
Title: Decreasing Call Volume	

Issue or Project Statement	The IRS has requested that the Toll-Free Committee suggest a revision of the message taxpayers receive on the Toll Free Line due to the reduction in services.
Project Goal Statement	To shorten the time taxpayers spend on the Toll Free Line due to limited or no services being available as a result of the Reduction in Services.
Proposed Solution or Task	1. During the period of April 15 to December 31, the Toll Free Phone Line should simply, on the first routing of the call, explain to the caller that the Toll Free Line is currently answering no Tax Law calls. The system should then redirect the caller to the IRS.gov website due to the Reduction in Services currently in effect. During "filing season", "basic" tax law questions should be routed to whatever queue/application answers "basic" tax law questions through a menu prompt. (Basic topics are defined as topics that affect taxable income for every taxpayer who file the 1040 series such as filing status, exemptions, reporting of income (wages, SSA, and self-employment), credits (including refundable credits) and itemized /standard deductions.) The same menu prompt should route callers with "advanced" tax law questions through a menu prompt.

Proposed Solution or Task	Advanced questions will not be answered at all after April 15th.(Advanced topics are additional topics that affect certain taxpayers in addition to the basic topics). They are generally more complex in nature and often cannot be resolved by referencing IRS publications, instructions or through IRM research within a reasonable amount of time. Some of these topics include income and expenses for business entities (Partnerships, Estate and Gift, Trusts and Corporations), Resident Aliens, cancellation of debt (other than mortgages), employee business expenses, Alternative Minimum Tax and certain business investment income all which are now out of scope. Prior to FY2014, Accounts Management answered the advanced topics listed above along with Cancellation of Debt (mortgage related), basic Sole Proprietor expenses and Amended Return assistance of which these three were moved from advanced to basic. All regular account questions are answered all year via the toll-free line and the website IRS.Gov.
IRS Initial Response	In preparation for the change in Tax Law service this filing season, as well as post-filing season, our Communications and Liaison (C&L) function made every effort to ensure public awareness of what Tax Law related services were available, both live and automated. This effort is continuous. As taxpayers migrated to filing their returns electronically, the need for Tax Law information declined as the numbers of electronic returns increased. The result has been a significant decrease in the volume of Tax Law inquiries over the past several years. In FY 2014, less than 5% of all calls were related to Tax Law. Post-filing season, only a few hundred taxpayers selected Tax Law from our Toll Free menus. During the non-filing period, all callers receive a message advising IRS does not answer Tax Law inquiries post-filing season and it provides alternative sources to answer the inquiry. The current scripting routes callers in the same manner for both filing and non-filing periods. We feel this is the most efficient way to handle these inquiries. Since Tax Law calls received are not handled by a single group of employees, callers must first be sent to a Screener to determine the nature of the inquiry. In turn, the call is routed to the appropriate employee for a response. As "advanced" Tax Law call volumes declined, it proved costly and unproductive to handle the calls "live." Therefore, during filing and non-filing seasons, the IRS does not answer these type calls. We've found these callers have similar, alternative access to technical information outside IRS sources and the change did not cause significant hardship. Only a few comments were received last year regarding this issue.

TAP Issue ID: 30443 Elevated Date: 09/29/2014	Committee Name: Toll-Free
Status: Closed	**Outcome: Issue Partially Implemented**

Title: Get Transcripts Program

Issue or Project Statement	The IRS has requested that the Toll-Free Committee access the "Get Transcripts" link on IRS.gov to identify opportunities for improvement.
Project Goal Statement	The purpose of this referral is to provide suggested changes to the current Get Transcripts Program. 1. When taxpayers access the "Get Transcripts" site and are denied access, they are not given an explanation for any error codes that are displayed. 2. Explanations of error codes would be useful to taxpayers so that errors can be avoided in future attempts to access the site. 3. We are recommending that the following error codes, with their definitions, be displayed for the public via the use of a text box. Users may experience a technical problem when trying to access the "Get Transcripts" Program. In the event that this happens we recommend that you close your browser for security reasons and try again later. If this does not resolve your issues, please request your transcript by submitting Form 4506T (Request for Transcript for Tax Return). Technical Difficulties Codes 7001: User Locked-Failed Login Attempts 7002: User Locked-Failed ID PROOF Attempts 7003: User Secret Question Validation Failed 7004: Secret Question-Answer Failed 7005: Secret Question-Answer Lockout 7012: User Disabled 7013: Old Password Reused 7014: Duplicate 7015: Forgot Password, Reset Disabled User 4. If a reason cannot be disclosed, taxpayers should be directed to submit Form 4506T (Request for Transcript for Tax Return) in lieu of using irs.gov to obtain a transcript by mail.
Proposed Solution or Task	This recommendation will increase taxpayer satisfaction by explaining error codes and providing additional information for obtaining transcripts. It will also decrease any burden on the staff that handles the requests for the processing of paper transcripts
IRS Initial Response	1. There is a difficult balance that needs to be maintained when it comes to displaying error codes when the taxpayer cannot authenticate as there are two components to the taxpayer experience when they are in the process of obtaining a transcript through the online application. While the components are transparent to the user, it is important to note the distinction. The taxpayer starts with the front-end e- authentication process that must be completed prior to accessing the Get Transcript application. Error codes can be generated in both components

IRS Initial Response	2. With the prevalence of identity theft, it is important that we work to protect the security of taxpayer information. Prior to the completion of the e- authentication process, it is important that error messages are not too specific as this can tip off someone who is looking to perpetrate fraud. As an example, displaying error code 7004: Secret Question-Answer Failed, would indicate to the would-be identity thief that the basic ID proofing (name, address, date of birth and filing status) that they entered was incorrect. This combination of data is extremely valuable and the IRS just validated the data was incorrect. Providing more information in the error messages may be beneficial for users but is equally beneficial to those looking to perpetrate fraud. 3. We can include better communication about Get Transcript errors in the application once the taxpayer passes required e-authentication questions. 4. Directing taxpayers who have issues using Get Transcript to submit a Form 4506-T in lieu of using irs.gov to obtain a transcript by mail is not the best solution for the taxpayer. From a taxpayer experience perspective, Get Transcript online offers the best service followed by Get Transcript by Mail, Order a transcript by phone followed by submitting a Form 4506-T. We could direct the taxpayer to the Get Transcript by Mail in the error messages and will work on the creation of Get Transcript application specific error messages. While we want to provide a user-friendly customer service experience for taxpayers a balance needs to be maintained between better informing the taxpayer and protecting taxpayer information. User friendly error messages that will not compromise security are in the process of being explored.

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