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National Treasury Employees Union

Taxpayer First Act

RECOMMENDATIONS

NTEU

National Treasury Employees Union

1750 H St. N.W.
Washington, D.C. 20006
(202) 572-5500
nteu.org

Introduction

The Taxpayer First Act requires the Internal Revenue Service to, among other things, develop a plan and submit recommendations to improve the experience of diverse groups of taxpayers through comprehensive customer service and employee training strategies, as well as modernizing the IRS' organizational structure. As the exclusive representative of the IRS' frontline employees, the National Treasury Employees Union is proud to submit the following recommendations in each of these areas.

The IRS mission statement pledges to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all. IRS employees believe in that mission and want to ensure that the IRS has in place the proper structure, policy, resources and tools necessary for employees to deliver on that pledge. The Taxpayer First Act's provisions will help to achieve that goal. Fittingly, frontline employees who provide service to taxpayers have shared their insights and observations about ways to improve the service Americans receive when interacting with the IRS. These observations and recommendations are presented to improve the taxpayer experience by resolving issues efficiently and to empower, equip and fully enable employees so that they may deliver a seamless taxpayer experience and thus improve the public perception of the IRS.

NTEU recognizes that many of these recommendations are dependent upon additional resources and staffing; in short, Congress needs to better fund the agency so that it can better serve the American taxpayer. To that end, NTEU will continue to educate the public on the connection between the two and advocate for more funding on the Hill.

A Comprehensive Customer Service Strategy

Taxpayers who seek assistance from the IRS have a variety of tools to use. The IRS has moved from offering a mix of toll-free phone operations and face-to-face assistance at local offices to a more digital access-based approach. While we agree that some taxpayers prefer the ability to interact with the IRS through digital technology, there remains an equal need to continue to provide resources for a person-to-person experience. Surveys have found that customer satisfaction increases when in-person assistance is provided.

TAXPAYER ASSISTANCE CENTERS (TACs) play a vital role in assisting taxpayers. Taxpayers who utilize these Centers tend to be hard to serve through telephonic or web-based services. The IRS has implemented an appointment process for those taxpayers who would best be served by face-to-face interaction. This process was intended to eliminate or reduce long lines at TACs by providing face-to-face service at prescheduled times. Taxpayers needing appointments tend to be a mix of those with multi-faceted issues, or who may be categorized as hard to serve taxpayers who have little or no access to online resources or who lack the ability to navigate those resources. In particular, complex tax issues are not readily resolvable using an online approach. Employees believe there are opportunities to improve the taxpayer experience by improving the service provided by the Taxpayer Assistance Centers.

RECOMMENDATIONS

1. In general, the Service ought to avoid policies that, intentionally or unintentionally, drive taxpayers to digital access and communication when they would prefer face-to-face service. This tends to marginalize vulnerable, often low-income taxpayers who do not have the means to utilize these tools. The IRS should determine taxpayer preferences for service channels to ensure resources are spent in support of these preferences. The goal should be to meet taxpayer preferences rather than dictate the experience. Experience should evolve as taxpayers' use of services does.

2. TACs should be properly staffed to remain open during normal business hours. Improve recruitment techniques to better identify applicants to fill vacant TAC positions. TACs provide improved consistency of service when staffed with permanent employees. Instead of closing offices entirely because of insufficient resources, including staffing, to maintain normal business hours five days per week the IRS should consider expanding the use of CSRs for circuit riding or providing additional staffing through details of nearby Accounts Management employees.

3. Augment permanent TAC staff with more seasonal assistors during the filing season.

4. Provide taxpayers with the capability to schedule, track, cancel and change their appointments through irs.gov. This would allow taxpayers greater flexibility and control of their appointment and would reduce time spent by CSRs on these activities.

5. Cancelled appointments. The inability to reach taxpayers in advance of their appointment to advise them that their appointment has been cancelled negatively impacts the taxpayer experience.
   i. TACs should be staffed sufficiently to avoid office closures and appointment cancellations.
   ii. Taxpayers with appointments:
      1. Should be advised to contact a specified phone number and/or website the morning of their appointment to confirm the appointment. The phone or web page must be updated timely and include current information in order to be effective. An auto text message option should be made available to taxpayers who want to receive text messages regarding their appointment.
      2. A taxpayer should be able to reschedule the appointment during this contact, if they find the appointment has been cancelled. Scheduling priority should be given to those taxpayers whose appointments were previously cancelled.
      3. Increase the number of CSRs and TAC Assistors who can alter or cancel appointments, to reduce the need for taxpayers to be transferred or call back.
   iii. Taxpayers should be advised at the time of the appointment to provide a phone number that could be used to leave a message advising that the appointment is cancelled and further advised that in order to protect their privacy, we cannot leave a message on a voice mail that fails to identify the taxpayer by name.

6. As noted, the current model requires a prescheduled appointment to receive service. During the filing season, consider providing service without an appointment with limited appointment opportunities for taxpayers whose issues require more time to address. Implementing this recommendation would require more staffing. Short of more permanent staffing for TACs, consider allowing employees from the compliance functions to volunteer for TAC duty in order to reduce wait times and increase appointment availability.

7. During the filing season, consider setting dates on which taxpayers can go to their local office without an appointment for assistance (e.g., "Tax Saturday" or "Problem Solving Days"). Additional staffing to provide service on these days could come from employees at the local AM site and compliance employees.

ACCOUNTS MANAGEMENT, AUTOMATED COLLECTION SYSTEM (ACS), AND NOTICES TO TAXPAYERS As the IRS' primary means of communicating with and interacting with taxpayers, these functions have the greatest impact on the taxpayer's return preparation and filing experience.

RECOMMENDATIONS

1. Increased staffing is necessary to increase the number of calls that can be addressed by Customer Service Representatives and Contact Representatives. Adding more responsibilities per call increases the length of the call and, ultimately, decreases the number of calls CSRs are able to handle. Pressuring CSRs to handle more calls, without an increase in resources to address the volume of work, increases their stress level which, ultimately, negatively impacts the customer experience.

2. Better ensure that taxpayer calls are directed to employees authorized and trained to handle the calls or expand the training and, by extension, the types of calls employees may handle. Employees prefer to answer the questions they were trained to answer rather than transfer calls, which delays the response to taxpayers and increases their wait time.

3. The Contact Representative position has changed over the years, with additional responsibilities being added. It is overdue for an update. We recommend a blended GS 962 position description, with a 7/9 career ladder, that includes correspondence, phone work and face-to-face interactions with taxpayers. This would allow for a broad training agenda, provide more flexibility in utilizing resources, acknowledge the complexity of the position and improve recruitment and retention of knowledgeable/skilled employees.

4. Greater emphasis needs to be placed on providing quality customer service instead of production metrics when evaluating employees. The current Interactive Tax Law Assistant (ITLA) should be a guide and only used to improve quality. CSR evaluations should focus on the answer provided and not on the process followed to provide the answer, allowing employees to more efficiently answer taxpayers' questions without forcing the employee and taxpayer to walk through a series of questions unrelated to the purpose of the taxpayer's call. Currently, employees are charged errors for providing the correct answer but failing to follow the steps in the guide. As noted later, one option is to provide more experienced employees greater flexibility to skip unrelated questions and go straight to the heart of the taxpayer's inquiry.

5. Employees should not be charged with errors for helping taxpayers rather than pushing them to utilize self- help features. This adds to handle time and causes unnecessary stress to Customer Service Representatives. The Service ought to avoid policies designed to drive taxpayers to digital access and communication as this tends to marginalize vulnerable taxpayers who do not have the means to utilize these tools.

6. Current IRS notices are difficult to understand by the average taxpayer. The lack of clarity of the notices increases the need for the taxpayer to contact the IRS. IRS notices should be understandable to the average taxpayer and not require them to seek guidance from a tax professional. All taxpayer communications and tax forms should be reviewed to ensure they are written in plain language easily understood by taxpayers.

7. Consistent messaging is needed. For example, to combat fraud, taxpayers were advised that the IRS will not contact them by phone for information related to their payment capabilities but then the IRS implemented remote collection which does just that.

TAXPAYER ADVOCATE SERVICE provides service for those taxpayers facing a hardship situation or who were unable to resolve their issues using the normal IRS processes.

RECOMMENDATIONS

1. Taxpayer Advocate offices should be in IRS offices that can provide taxpayers easy access to services provided by the Taxpayer Advocate. Current locations at IRS Campus operations make it difficult for taxpayers to maneuver through security in order to reach TAS.

2. The lack of resources within other IRS functions, like AM and compliance, has increased the number of taxpayers seeking expedited assistance through TAS. In addition to more staff, overtime should be used as a tool to address high caseloads and call volumes, as it has at times in TAS, and that includes functions working cases initiated by TAS.

3. The Taxpayer Advocate Service should return to its original mission; assisting taxpayers facing hardship or whose cases or issues cannot be effectively addressed through normal channels or tax administration procedures. As noted above, the lack of resources in the customer service, returns processing, and tax compliance functions drives taxpayers to seek expedited service from TAS as a shortcut. TAS then demands more resources to serve these taxpayers, which would be better devoted to delivering timely front-end service delivery.

EMBEDDED QUALITY (EQ) is a system used to evaluate employee performance in two of the largest business operating divisions having the greatest frontline interaction with taxpayers. At its inception, EQ was intended to be a tool to isolate areas with high error rates, to help identify employee training needs. It was not designed to be used as an evaluative tool. Since its implementation, EQ has evolved into an evaluative tool that promotes a check-the-box, one-size-fits-all approach to working cases and interacting with taxpayers. It has not improved the taxpayer experience and, instead, emphasizes improving EQ measures captured by the program at the expense of effectively and efficiently meeting taxpayers' needs.

RECOMMENDATIONS

1. EQ should be used as a tool designed for training employees during their probationary periods and to provide training for the purpose of improving employees' skills.

2. EQ should be eliminated as an evaluative tool because:

   i. Employees measured by EQ are in occupations that require professional judgment to perform their duties. EQ de-professionalizes occupations, decreasing job satisfaction and decreasing the ability to customize an approach best suited for the individual/business taxpayer's situation.

   ii. Actions required by EQ in order to receive a "Yes" rating may not be value added in certain cases, frustrating taxpayer and the employee.

3. Reconsider current policies on reviewing/evaluating employees. When evaluating employees, grant greater discretion to experienced employees to determine the proper course of action. Case direction and actions should be based on judgment of the employee and not driven by EQ attribute scores. Current practice treats experienced, highly rated employees the same as less experienced employees. This places an unnecessary burden on managers, increases administrative and official time devoted to appraisal disputes, and decreases employee morale. Example: One Revenue Officer reported that after 30+ years of service he continued to be evaluated as often as a 2-year employee who had not achieved journeyman status.

TECHNOLOGY The current IRS information technology systems are antiquated. This makes delivering the taxpayer experience difficult as many systems are unique to the specific business unit and don't communicate with other systems. Updating a system is often cost-prohibitive. Most funding for IT initiatives, in recent years, has been used to advance protections to taxpayer data and enhance taxpayers' digital experience. Internal needs have gone unfulfilled. In addition, many projects are approached using a top down model, which fails to capture the true needs of the employees who work with the systems and therefore fails to deliver on what is most needed by the taxpayer. As the Service works to enhance access to information and promote transparency, it is important that equipping employees to better achieve the mission and serve taxpayers is the main driver of systems improvement. That means frontline employee input is vital to the design of these systems.

RECOMMENDATIONS

1. Allow IT teams that are developing systems more interaction with employees in the business operating division that will be using the system. This allows IT to design the system in the most effective and efficient way to achieve the goal. A lack of understanding of how the system is used and what the end goal is creates a poor taxpayer experience.
2. Related to the recommendation above, create embedded IT positions within the business operating divisions. This provides better communications and improved results by allowing BOD employees with substantive knowledge of the business program to communicate directly with IT, resulting in an improved IT product. It also allows the division that the program services to control the product features and capabilities.
3. IT support resources must better address downtime caused by malfunctioning equipment. Employees are too often unable to help the taxpayer because their equipment is down and there is a lack of equipment and resources to resolve the problem in a timely fashion. This results in considerable hours of wasted time and taxpayer funds annually.
4. The Service needs to continue to monitor and review technological changes impacting the taxpayer experience to determine if they are achieving the desired outcome and meeting taxpayers' expectations.

WORKFORCE Customer surveys reveal that personal interactions between IRS employees and taxpayers improves customer satisfaction. If the goal is to improve the overall taxpayer experience, then improving the opportunity to resolve taxpayer issues through personal interactions should be part of the overall solution. Indeed, an already identified theme from employee TFA feedback is the need to empower, equip and fully enable employees. This goes beyond enhancing interactions between employees and taxpayers. It must include enhancing the employee job experience, which will necessarily improve the taxpayer experience.

RECOMMENDATIONS

1. Increase hiring in front facing operations [TACs, TAS, Examination and Collection functions] to increase taxpayer assistance and enforce the tax law fairly. The attrition in the Revenue Agent, Tax Compliance Officer and Revenue Officer positions directly impact voluntary compliance. Restoration of these resources will improve employees' ability to provide timely assistance.
2. Review position descriptions and grade levels to ensure they are commensurate with the work assigned and that they are in line with similar positions in other agencies within the federal government, to keep the IRS attractive as a federal agency employer for new prospects and to reduce attrition.

3. Continue employee programs [awards, AWS, telework] to ensure that the IRS is offering the best possible package to attract and retain the best workforce to deliver the taxpayer experience. Recruitment and retention have been negatively impacted by recent events like the 2019 government shutdown, budget cuts and the economy. By offering the best possible package of job benefits and flexibilities, the IRS can attract more talent and limit attrition, along with the associated loss of knowledge and skills and increased training costs.

4. To improve employee morale, look behind the FEVs numbers to better understand the drivers of low morale and work to improve those areas. For example, change the evaluation philosophy from a "gotcha system" to "catching people doing it right". As another example, the IRS relies heavily on formal discipline as workforce management tool. Is this approach in line with other federal agencies? Does it equate with treating employees with dignity and respect? Is it counterproductive; jading employees instead of encouraging them? Are there more effective ways to address conduct and performance issues?

5. Implement a special rate of pay for employees who help taxpayers within the Limited English Proficiency groups, to better recruit and incentive employees to provide better quality assistance. The current bilingual award program does not adequately compensate employees providing this service.

6. Develop a competitive promotion system that better identifies and promotes skilled internal candidates for advancement opportunities within the Service. The current process is time consuming, not user friendly and fails to identify the best pool of candidates for consideration. Inefficiencies within this program cause delays in filling vacant positions and contribute to low morale and attrition, all of which negatively impact the taxpayer experience.

7. Expand telework for call site employees. Studies show that morale is improved, sick days are reduced, and productivity increases, thus improving the ability to answer more taxpayer inquiries.

8. Better promote phased retirement a means of retaining highly skilled workers to allow for a transfer of knowledge before retiring from the Service.

9. Poor management leads to reduced morale, reduction in productivity, increased leave usage and attrition. The Service needs to continually re-evaluate how it identifies employees with supervisory potential and how it selects and trains them. The emphasis needs to be on leadership, as opposed to management or technical skills. In doing so, solicit employees' perspectives about what makes a good manager. And in evaluating managers, implement a 360-degree evaluation process, in which employee feedback is part of the manager's evaluation. In the not too distant past, a team of NTEU and IRS representatives developed a proposal for 360-degree evaluations (the LEAP G team). It was killed, for reasons that aren't clear.

10. Frontline managers should be empowered to lead their employees. The current model is a top down approach which reflects a lack of trust in front-line managers to accomplish the mission. Supervisory tasks have eroded to report generation and a check-the-box mentality referenced earlier in the EQ discussion. Managers should be an integral part of providing the taxpayer experience by being responsible for providing direction and guidance to employees and ensuring that they have the tools and training necessary to do their jobs well.

11. Identify positions where the work may be performed successfully from anywhere (POD neutral) and designate them as remain-in-post-of-duty. This will allow skilled employees greater promotional opportunities without forcing relocations, thereby improving retention of skilled employees who might otherwise leave for better paying options in the private sector.

12. Add more localized support positions in compliance functions to perform routine administrative tasks. This will reduce delays in case processing and improve the efficiency of case resolutions.

13. Reduce the number of positions filled by acting managers. Acting assignments should be limited to 60 days or less. The number of positions currently filled by managers in an acting capacity is too high. Acting managers are often inexperienced and lack the institutional knowledge needed to make the decisions necessary to resolve cases. Excessive use of acting managers also undermines employee development, including consistent and quality performance feedback.

Developing Comprehensive Training

Training is the cornerstone for ensuring that employees have the right skills to deliver the desired taxpayer experience. There has been a significant erosion in the quality and frequency of training for IRS employees. Institutional knowledge and skills are lost daily by the attrition of highly skilled employees. The IRS has invested in the "knowledge management" approach to address this loss of institutional knowledge by employees, but it fails to provide the in-depth knowledge necessary to fill existing knowledge gaps. Training is primarily delivered electronically. This is hardly the best method to deliver training on complex subjects. Effective training looks beyond efficient delivery mechanisms. It ensures that employees both understand the material and are able to properly apply it. In order to improve the taxpayer experience, a new emphasis on training is necessary to achieve improvements.

RECOMMENDATIONS

1. When new technology is implemented, employees should be provided training to use the technology. Efficiencies would be gained by providing training versus the current self- taught methodology.
2. Training should be provided closer in time to when employees will be expected to use the tools or knowledge – "just in time". This enhances learning, through application, thereby reducing errors and the need for retraining.
3. Training should be provided in advance of expecting employees to perform. For example, Field Revenue Officers are often expected to perform advance case actions without having the benefit of the training.
4. Face-to-face, interactive training is preferable to online or prerecorded materials. The former improves comprehension and retention and allows sharing of real job experiences from which employees also learn. The improved results will justify the added expense.
5. Training should focus on the technical skills needed to perform the job, as opposed to achieving numerical goals. For example, under the EQ system, if an EQ report indicates a downward trend in a specific measure, training is conducted as to how to document actions in order to drive those measures up. This does not enhance the skills of the employee and does not improve the taxpayer experience.
6. Training should be tailored to the trainees. For example, the Service hires external and internal candidates as Revenue Agents. Employees have reported that an external candidate may have private sector accounting skills but have little to no knowledge about auditing a tax return. Yet external hires do not receive basic audit training and are expected to function at the full working level of their position. The Service needs to understand the skills gap and fill that gap with the proper training and coaching experience which will result in an improved taxpayer experience.
7. Because they make up such a small percentage of the IRS workforce, the IRS has little experience working with younger employees. The Service must assess the best training plan, by gathering feedback from experienced employees and newly hired employees, to better determine the best mix of traditional and new training methods for new employees, while providing for interaction with experienced employees to facilitate the transfer of job skills.
8. Use workshops to present real life scenarios which will aid employees in applying the learned skills.
9. Create standing instructor cadres, consisting of full-time instructors who are fluent in the best training methods. This would help ensure that a skilled and enthusiastic group of instructors are readily available to train new-hires as they are on-boarded and current employees as part of an ongoing training program, thereby limiting the need to reassign frontline employees to deliver training as a collateral duty. This would require a balanced approach to ensure that the instructors are not only skilled in instructing but retain their technical knowledge. A 50/50 approach may achieve this balance.
10. When possible, conduct training locally to reduce travel costs and the associate stress that travel has on employees' lives (arranging for alternative child, elder or pet care, finding alternative transportation for dependents, etc.).
11. Improve access to information and resources for

employees with conditions requiring accommodations that are 501 compliant. These accommodations should be identified in advance of training or other events to ensure all employees are provided equal access.

Restructuring the IRS

The Taxpayer First Act asks IRS to look at its current structure to determine if it is the best for serving the American taxpayer. The last time the IRS underwent a major reorganization was after the Restructuring and Reform Act of 1998. The current organization is designed around four major business units representing the largest constituent groups: individuals, small businesses, mid to large business and non-profits. In addition, there are now nine other business operating divisions; a total of 13 stovepipe operations (BODs), each with its own mission, management structure, and budget.

Employees believe that this organizational model does not promote taxpayer confidence in our tax administration system and is not well-suited to deliver the best taxpayer service possible based on the IRS' budget. The existing structure hinders coordination between operating units. Decisions made at the very top levels of each BOD tend to myopically focus on delivering the respective BOD's missions, instead the overall mission of the IRS. The current structure prevents management officials from making decisions that address the overall taxpayer experience. Under the current structure, individual BODS make decisions based on their mission, without sufficient regard to how that decision impacts other BODs and, ultimately, the taxpayer.

For example, if the Criminal Division (CID) is working a project that identifies potential fraudulently claimed refunds and holds those refunds for further review, thousands of refunds may be delayed. For the refunds to be released, the Examination function in another BOD must first audit those returns. If the Examination function is prioritizing their resources to meet their BOD's top objectives, which may not align with CID's, those audits are delayed, resulting in the refunds being frozen indefinitely.

The current structure:

- Confines work within specific BODs and limits inter-BOD interactions of employees that would more efficiently address problems to improve taxpayer experience.
- Inhibits career advancement opportunities between the BODs, reducing ability of employees to increase their skills, negatively impacting overall workforce morale.
- Inhibits delivery of support services
- Gives support functions equal authority on real estate issues because they do not directly answer to operations supervisors responsible for delivering taxpayer service and enforcing tax laws. It promotes a "this is what you get" approach to real estate management versus "what do you need? let's get it." An example is when the IRS wants to hire employees within a certain post-of-duty and they are unable to do so because of insufficient space. FMSS can track employees using their people track software. They should be able to address space needs identified by the business units and accommodate that need, directing resources where they are most needed or beneficial to providing taxpayer service. The disconnect spills over into the labor relations arena when bargaining over space, resulting in unnecessary bargaining disputes and impasses.
- Contributes to HCO's inability to meet other BOD's staffing demands, resulting in a first come, first served process that may not serve the IRS' overall priorities. BODs are forced to get in line and wait,

jeopardizing hiring while funding still available.

- Results in a tendency for labor relations personnel telling managers what they can and cannot do instead of how to achieve their desired resolution of an issue, which negatively impacts employee relations.
- Inhibits problem resolution because authority isn't delegated. Too many decisions may be made at the top because lower level managers are not trusted to make the right decisions. This, in turn, increases official time usage for multiple grievance meetings because hearing officials have no authority to resolve at matter. For example, in the area of performance award eligibility based on discipline, it is impossible for a 3-person body to adequately consider the relevant facts in each of hundreds, if not thousands, of cases to fairly determine whether award denial is "necessary to protect" service integrity. Doing the right thing is sacrificed on the altar of consistency.
- Creates inefficient processes and redundancies
- Encourages resource hoarding, instead of sharing. Fiefdoms are protected that prevent redirection of resources which would be better used elsewhere.
- Fosters the perception that there are 13 Internal Revenue Services, not one.
- Restricts the ability to provide cross-functional assistance so taxpayers could be better served. Under the current structure, below the Commissioner level, no one person who has the authority to coordinate resources to provide customer service. As an example: under the previous District structure a Director had the authority to utilize compliance employees to provide customer service and address compliance issues. The Director was also held responsible to resolve grievances at the lowest level. A Director also had the authority to address problem areas where a manager may be harassing an employee or causing poor morale.

RECOMMENDATION

We believe the Service should reorganize in a way that is rooted in the IRS mission, structured to reflect the taxpayers' view of the IRS, and that best meets their needs. We recommend a structure which is designed around the taxpayer service functions as follows:

Deputy Commissioner of Taxpayer Service (with cross functional authority over returns processing, enforcement and support services)

- Information and Filing;
- Enforcement [Examination and Collection] and Criminal Investigation;
- Appellate [Appeals and Counsel];
- TAS;
- Support Functions such as IT, Personnel, C&L, Workforce Relations and Facilities Management should all be embedded within the Service functions that they would support. (If continued, the Deputy Commissioner Operations Support should answer to Deputy Commissioner of Taxpayer Service.)

This reorganization would place the taxpayer and the IRS's mission front and center, allowing resources to be allocated in accordance with the entire IRS mission and requiring each Service function to work together to achieve that mission.

To be successful, the new structure will require an administrator(s) whose responsibilities cross the entire Service organizational structure with the delegated authority, responsibility and accountability for ensuring that the mission of the IRS is being met. In other words, the administrator(s) should have the authority to make decisions and direct work of all functions impacting the taxpayer experience.

Cross-functional authority should exist at the lowest practical level, requiring a geographic aspect to the structure.

Combining the Examination functions within one Service would allow the organization to implement a comprehensive training strategy for each aspect of the audit process. Agents have reported that having experience beginning with income tax audits and progressing to more complex work provides for stronger audit techniques and skill base. This would help with skill transfer and improve no change rates. It would create a career path for Revenue Agents and Tax Compliance Officers looking to advance their skills and remove barriers which currently exist between the two business operating divisions.

Combining the civil and criminal sides of enforcement will improve communications between these vital programs as frontline employees work to identify areas of fraud and criminal activity.

Aligning Appeals Division and Counsel into an Appellate division is logical as they both share a role in resolving taxpayers' appeals of tax assessments to Appeals and Tax Court.

Support functions embedded in the functions or Divisions they support better ensure that they receive the necessary resources needed to provide support specifically needed by those Divisions, respectively.

In conclusion, the IRS current structure is not working for the American taxpayer. The Taxpayer First Act provides a rare opportunity for the IRS to restructure and make needed improvements.