



Tax Forum | 2023

IRS Nationwide

Taxpayer Advocate Service

Advocating for Taxpayers

Working with the IRS

In a Digital World

www.TaxpayerAdvocate.irs.gov

Learning Objectives

Today our presentation will help you to:

- Understand options for digitally transmitting messages and documents to the IRS;
- Understand the IRS's rules for applying and submitting documents with an e-Signature; and
- Learn about new developments in Individual Online Account, Business Online Account, and Tax Pro Account.

2022 TAS Research Report

The report identified three areas where the IRS website lacks features commonly found on other taxing authority websites:

- 1) Full online filing options;
- 2) The ability to receive and respond to most notices online; and
- 3) Robust in-person and digital contact options.

Uploading Documents

The IRS is expanding options for uploading documents; however, the tools are offered on an invitation-only basis.

- Document Upload Tool (DUT) – Allows taxpayers to use a website link to submit documents requested in a notice or letter. The IRS plans to add the DUT to more letters during 2023.
- Taxpayer Digital Communication (TDC) - Secure messaging platform that assigns the user a secure messaging mailbox after completing identity-proofing.

Secure Messaging

- Provides taxpayers with an option to digitally communicate with IRS employees in a secure manner rather than through paper correspondence, fax, and telephone calls.
- Available by invitation only.
- Can be used by the taxpayer's representative with an appropriate authorization on file with the IRS.
- Taxpayer or representative can request access.
- The IRS generally prefers Secure Messaging over email.

Poll Question 1

Taxpayers use Secure Messaging to digitally transmit messages or documents to the IRS without receiving an invitation.

- A. True
- B. False

Poll Question 1 - Answer

Taxpayers use Secure Messaging to digitally transmit messages or documents to the IRS without receiving an invitation.

A. True

B. False

(B. False)

Individual Online Account (IOLA)

- Launched in 2016
- Users can:
 - View their account balance;
 - Request copies of transcripts;
 - Make and view payments;
 - View or create payment plans;
 - View some notices; and
 - View and approve tax professional authorizations.
- New Features in IOLA: Virtual Assistant and Live Chat

Viewing Notices in IOLA

- 19 notices (including two notices in Spanish) are currently available for taxpayers to view and download in IOLA.
- The IRS plans to add six additional notices before the end of July 2023.
- The IRS's Inflation Reduction Act Strategic Operating Plan has prioritized 72 additional notices for inclusion into Online Account in fiscal year (FY) 2024.

Making Payments in IOLA

- Taxpayers made 6.25 million payments worth \$42.8 billion through Online Account in FY 2022.
- Online Account allows taxpayers to view:
 - Any scheduled or pending payments,
 - Payment history,
 - Payment plan details, and
 - The amount they owe.

Tax Pro Account

Tax Pro Account	May 2023	FY2022 <i>(thru 05/31/2022)</i>	FY2023 <i>(thru 05/31/2023)</i>	FY%Δ
Sessions to Tax Pro Account Landing Page	35,704	355,024	291,353	-17%
Total Tax Pro Account Sessions	20,884	152,153	154,383	1%
Authorization Page Views	11,622	83,630	93,524	12%
POA Request Confirmation	1,502	8,107	9,563	18%
TIA Request Confirmation	454	3,181	3,181	25%

Online Account – Authorizations	May 2023	FY2022 <i>(thru 05/31/2022)</i>	FY2023 <i>(thru 05/31/2023)</i>	FY%Δ
Visited the Authorization Tab	8,214	6,165,520	1,088,784	-82%
Visitors with a Pending Authorization	164	4,545	5,735	26%
Viewed Pending POA Then Approved	148	3,347	4,902	46%
Viewed Pending TIA then Approved	48	1,198	1,950	63%

Business Online Account

- IRS expects to launch an early version of Business Online Account (BOLA) during 2023.
- Initial version will have basic functionality, allowing business taxpayers to make and view tax payments, view tax balance(s) due, and manage business information on a profile page.
- Additional features are outlined in the Strategic Operating Plan.

Secure Access Digital Identity (SADI)

- The SADI platform utilizes National Institute of Standards and Technology (NIST) Special Publication 800-63-3 compliant credential service provider (CSP) technology to enable people to securely access and use IRS online tools and applications.
- SADI launched in June 2021.
- Over 34 million SADI users (as of April 2023).

Credential Service Providers

- ID.me
- Login.gov

Credential Service Providers, continued

- ID.me Trusted Referees
 - 12.5% (3.5M) of all 27.9 million ID.me credentials issued are through a Trusted Referee.
 - The overall success rate for users who are directed to a Trusted Referee is 50.8%.
 - Most users who fail did not complete the document upload process.
 - All ITINs users are directed to a Trusted Referee during the identity proofing process.

Poll Question 2

Taxpayers must access their Individual Online Account to approve an authorization initiated in Tax Pro Account.

- A. True
- B. False

Poll Question 2 - Answer

Taxpayers must access their Individual Online Account to approve an authorization initiated in Tax Pro Account.

A. True

B. False

(A. True)

In-Person Identity Proofing

- Taxpayers can have difficulty completing the identity proofing process for many reasons, including having unacceptable documents or being former victims of identity theft.
- The IRS is launching an in-person innovation study to offer alternatives for in-person identity proofing and obtaining credentials for future access to IRS online applications that require secure access.

e-Signatures

- The IRS allows taxpayers and representatives to use electronic or digital signatures on many forms which cannot be e-filed.
- Interim Guidance Memo, NHQ-10-1121-0004 – allows the acceptance of images of signatures and digital signatures on documents related to the determination or collection of a tax liability.
- Interim Guidance Memo, NHQ-10-1121-0005 – allows taxpayers and representatives to use electronic or digital signatures when signing certain forms that currently require a handwritten signature.

e-Signatures, continued

Acceptable electronic signature methods include:

- A name typed on a signature block;
- A scanned or digitized image of a handwritten signature that's attached to an electronic record;
- A handwritten signature input onto an electronic signature pad;
- A handwritten signature, mark or command input on a display screen with a stylus device; and
- A signature created by a third-party software.

Voice and Chat Bots

- Non-authenticated v. Authenticated
- Chat bots
- Voice bots on toll-free telephone assistance lines
- Bots available in English and Spanish
- After completing identity verification, bots can assist taxpayers with establishing payment plans, requesting a transcript and obtaining information about their accounts, such as payoff details.

Poll Question 3

E-signatures can only be used on forms that can be e-filed.

- A. True
- B. False

Poll Question 3 - Answer

E-signatures can only be used on forms that can be e-filed.

A. True

B. False

(B. False)

How TAS Can Help

- TAS is an independent organization within the IRS. We are here to ensure that every taxpayer is treated fairly and that they know and understand their rights. TAS's advocates can help if a taxpayer has a tax problem that cannot be resolved through normal IRS channels.
- For example, TAS can assist in determining the status of a claim or request the IRS to review a determination at a higher level.
- TAS is not a substitute for normal appeal rights

Don't just sit there!


Find a career with the Taxpayer Advocate Service


Do you enjoy working with and helping people? The Taxpayer Advocate Service (TAS) is the taxpayer's voice at the IRS and may be just the place for you. TAS offers a unique opportunity for you to advocate for taxpayers who experience difficulties or hardships resolving their tax issues and protecting their tax rights.

Apply to join our dynamic team and grow your federal government career with TAS working on issues related to tax processing, taxpayer assistance, and improvement of tax procedures.



Why work for TAS?

 TAS has offices in all 50 states, the District of Columbia, and Puerto Rico.

 TAS has positions in Customer Service, Accounting, Tax Law, Human Resources, Communications, Finance, Technology, and more.

 TAS offers generous benefits and perks.

Benefits & Perks

Competitive salary, bonuses, and incentive awards

Variety of work schedules and telework

Paid holidays and leave

Generous retirement benefits

Excellent health and life insurance

Opportunities for training and career advancement

Worklife programs



Resources

- IRS Individual Online Account.
<https://www.irs.gov/payments/your-online-account>
- Tax Pro Account, <https://www.irs.gov/tax-professionals/use-tax-pro-account>
- National Taxpayer Advocate 2022 Annual Report to Congress 222-242 (Research Report: *A Review of Online Accounts and Web Services Offered by U.S. State and Foreign Country Taxing Authorities*),
https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2023/01/ARC22_CA_Online-Accounts.pdf

Paper Forms That Can Be Signed Electronically or Digitally

- <https://www.irs.gov/newsroom/details-on-using-e-signatures-for-certain-forms>

TAS Resources

- www.TaxpayerAdvocate.irs.gov
- www.youtube.com/tasnta
- www.facebook.com/YourVoiceAtIRS
- twitter.com/YourVoiceatIRS
- Call 877.777.4778
- File Form 911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*

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