



Taxpayer First Act Report to Congress Summary

Pub 5426

Summary Introduction

The *Taxpayer First Act* (TFA) was enacted on July 1, 2019, with strong bipartisan support to reimagine and enhance the way the IRS serve taxpayers, continue to enforce the tax laws in a fair and impartial manner, and train IRS employees to deliver a world-class customer experience. There are three provisions requiring the development of the critical plans included in this report in Pub. 5426:

- Taxpayer Experience Strategy
- Training Strategy
- Organization Redesign Strategy

In this summary we provide a detailed vision that the IRS is implementing for each of these strategies. By integrating these three strategies, the IRS will train and empower its employees to deliver exceptional taxpayer service within an efficient organizational structure.

Summary of Taxpayer Experience Strategy

The taxpayer experience encompasses all taxpayer interactions with the IRS across service, compliance and other program areas. Taxpayers expect the IRS to provide convenient access to easy-to-understand information when they need it. Implementing the Taxpayer Experience Strategy (Experience) will give taxpayers the information they need to understand and comply with their taxes. As a result, taxpayers should have more confidence and trust in the IRS. The Experience was designed as a holistic strategy to meet the needs of all taxpayers and other entities that rely on the IRS for information and services. Capabilities that are scalable across all taxpayer segments, including individuals, domestic and international businesses, tax-exempt organizations, governmental entities, as well as private industry partners and other communities will be developed.

In fiscal year 2019 the IRS:

- Processed more than 253 million federal tax returns and supplemental documents
- Assisted more than 67.3 million individual, business and nonprofit taxpayers through correspondence, telephone helplines or at local Taxpayer Assistance Centers (TAC)
- Hosted 651 million visits to IRS.gov, including more than 368.8 million inquires to the “Where’s My Refund” application
- Provided nearly 10 million active IRS2Go app users with timely information on mobile devices

In addition, tax-exempt organizations, employee retirement plans and government entities, though exempt from federal income tax, rely on the services of the IRS. Significant IRS resources are devoted to meeting the needs of these entities, along with providing services to the tax professionals who represent them.

The IRS must modernize its service and compliance models to meet taxpayer expectations. It has developed a strategy in which interactions with the IRS are efficient, informative, personalized and convenient. The IRS is putting taxpayers first while ensuring fairness and compliance with the tax law.

There are six components to the Taxpayer Experience Strategy:

- Expanded digital services
- Seamless experience
- Proactive outreach and education
- Community of partners
- Focused strategies for reaching underserved communities
- Enterprise data management and advanced analytics

Expanded digital services

The focus is to improve online experience for all taxpayers and authorized tax professionals. This includes enhancing the IRS online accounts for individual taxpayers and expanding this service to tax professionals and businesses. Research shows that promoting the use of self-service channels along with the use of plain language has increased voluntary compliance and decreased phone calls.

The following key capabilities form the basis of expanded digital services:

- Expand individual online accounts
 - Secure two-way messaging
 - Gives taxpayers the ability to communicate with IRS employees through their online accounts
 - Taxpayer view history
 - Allows taxpayers to see information about their tax histories (such as refunds, payments received, amounts owed, returns filed, etc.) through their online accounts to ensure transparency and accessibility of records
 - Change account information (“self-correct entity”)
 - Allows taxpayers to update contact information and other key details
 - Digital notifications
 - Generates customized taxpayer notices and letters accessible through online accounts
 - Taxpayers will be able to opt in to receive personalized notifications about changes to their tax situation, payment reminders and status updates on refunds or audits
 - Supports proactive outreach and education
- Business online account
 - Provides online accounts and services for businesses
- Tax professional online account
 - Provides online accounts for tax professionals, which allows eligible representatives to access client information and services

- Expanded payment options
 - Provides taxpayers, businesses and tax professionals the ability to make payments through all channels including telephone, online accounts, mobile apps and walk-in assistance
 - Electronic funds transfer (EFT) and credit and debit cards interactions will remain available
- Secure document exchange
 - Allows taxpayers, businesses, tax professionals and IRS employees to securely upload and access documents in a centralized repository
- Digital signature
 - Allows authenticated individual taxpayers and representatives to submit electronic signatures via online accounts

Seamless experience

The focus is to provide taxpayers with their preferred channel of service (website, telephone, in person, etc.) and integrate those channels to seamlessly guide them to the help they need. IRS employees should be trained and empowered to resolve issues in a timely manner and will guide taxpayers to resources or to another IRS employee as appropriate. By increasing organizational awareness, integrating channels, reducing wait times and streamlining taxpayer service, the likelihood of taxpayer's issues being resolved increases, which research shows improves compliance.

The 2019 Comprehensive Taxpayer Attitude Survey found, on average, taxpayers are willing to wait approximately 15 minutes on hold when using the telephone.

The following key capabilities are the foundation of the seamless experience:

- Expand automated callback
 - Allows taxpayers to provide their telephone number and opt for an IRS employee to call them back instead of waiting on hold
- Wait time transparency
 - Provides taxpayers estimated wait times to inform their decision on whether to remain on hold, opt for a call back or seek information on IRS.gov
- Concierge navigation support
 - Gives taxpayer-facing IRS employees the ability to provide taxpayers with the information they need or personally connect them with a subject matter expert who can assist
- 360-degree view of taxpayer accounts
 - Provides IRS employees with a global view of each taxpayer account and gives them access to taxpayer records in real-time, including interaction history, appointment schedules, etc.
- Artificial intelligence (AI)-powered informational web chat (virtual assistance)
 - Allows for an AI-powered chat bot to attempt to answer questions, or direct the taxpayer to helpful information on IRS.gov or to their online account based on a taxpayer's browsing preferences on IRS.gov
 - Chat bots will also be able to connect taxpayers to an IRS assistor for a web chat or voice call

- AI-powered digital appointments
 - Allows taxpayers to speak with an assistor or schedule an appointment if the chatbot is unable to resolve a taxpayer's issue
- AI-powered employee assistant
 - Supports IRS employees when answering taxpayers' questions with an AI-powered knowledge base that will make suggestions based on a taxpayer's experience, questions or pages visited on IRS.gov

Proactive outreach and education

The focus is to improve how and when the IRS provides information to taxpayers by using new technology, applying behavioral insights, expanding its social media strategy and making use of its trusted partnerships. The IRS should communicate with (and be open to receiving communication from) taxpayers at times that are taxpayer convenient, in a multitude of languages and by the taxpayer preferred method. Educating taxpayers will increase taxpayer confidence in meeting their tax obligations and decrease the likelihood they will encounter compliance issues or need to contact the IRS. Accelerated outreach allows taxpayers to resolve issues and balances before the penalties and interest make these balances too large for taxpayers to effectively manage.

The following capabilities are key to proactive outreach and education:

- Personalized tax updates
 - Through online accounts, allow taxpayers to opt in to receive personalized notifications about changes to their tax situation, filing reminders or status updates for refunds, audits and payments
- Social media strategy
 - Use multiple social media platforms to share IRS news and educational updates that are customized based on demographics and other taxpayer behavioral information
- Simplified notices and correspondence
 - Analyze and use data to identify necessary language translations for IRS notices and correspondence
- Plain language communications
 - Redesign notices and standardize correspondence across the agency to simplify the format, educate and provide information to taxpayers in a manner that is easy to read, and eliminate unnecessary legal language

Community of partners

The focus is to build on existing IRS relationships and develop new partnerships to create an integrated delivery network of trusted partners across the tax community. Trusted partnerships will encourage the sharing of perspectives and best practices, and provide a forum to discuss innovative ideas and approaches for working with a diverse range of customer segments. The community of partners will support the focused strategies for reaching underserved communities. Leveraging partnerships with those who already have established relationships and networks in hard to reach communities can amplify the IRS messaging by providing IRS content via a trusted voice in communities.

The partnership with Volunteer Income Tax Assistance (VITA) organizations is one example where this the leveraging of partnerships delivers benefits. Each year, VITA programs and volunteers prepare 3.6 million returns for taxpayers with the support of only about 400 IRS employees.

Community of partners will focus on the following key capabilities:

- Building and expanding trusted stakeholder network
 - Uses existing partnerships and develop new ones to improve information-sharing between organizations and collaborate on solving common problems
- Leveraging community outreach best practices
 - Works with partners to benefit from their experience in developing community partnerships, such as joining with other agencies to learn how they access hard-to-reach communities
- Co-locating federal government services
 - Partners with other federal agencies to allow the IRS to provide co-located services (for example, post offices, U.S. embassies, etc.)
- Expanding community presence
 - Cultivates trusted relationships with local leaders, community centers, cultural and faith communities and organizations, and chambers of commerce to help the IRS provide outreach, education and other services
- Data sharing opportunities
 - Ensures secure and authorized information-sharing with federal and state agencies, Security Summit participants and other third parties within the boundaries of the established law to allow the IRS to incorporate new sources of information from a secure network to drive enforcement decisions, combat identify theft and improve the taxpayer experience

Focused strategies for reaching underserved communities

The focus is to build on existing successes and establish specific strategies to engage with underserved communities to address issues of communication, education, transparency, trust, and access to quality products and services. The IRS understands some segments of the taxpayer population face unique obstacles to getting access to the information and services needed to comply with their tax obligations. To address the needs of these communities, the IRS should provide customized education and outreach in the languages spoken by specific taxpayer groups.

The Earned Income Tax Credit (EIC) Underserved Outreach Project is an example. The project identified individuals who were likely eligible to claim the EIC but did not file returns. The 2014 study showed that individuals who received outreach through the mail increased filing rates for current and prior year returns by roughly 0.5% to 1%. The study resulted in 53,000 additional filers with \$180 million in additional refunds.

The IRS outlined key aspects of their strategies for two specific underserved communities (multilingual and international).

Key capabilities for the multilingual strategy are:

- Translate forms, publications and notices
 - Increases the languages available for most widely used forms, publications and notices

- Digitally aided translation and interpretation
 - Translates documents and phone conversations to other languages
- Recruitment
 - Increases incentives for prospective bilingual/multilingual employee and specify the languages the IRS is looking for during hiring
- Leverage employee multi-lingual skills
 - Incentivizes employees to be certified as multilingual and recruit these employees to provide multi-lingual assistance and services
- Translation app
 - Enables better communication between field employees and taxpayers in their preferred language using a new translation application for mobile devices

Key attributes of the international strategy are:

- International online account authentication
 - Expands online account authentication to international taxpayers to provide access to additional self-service channels including the expanded digital tools and seamless experience described above
- Focused promotion of IRS e-file
 - Continued promoting of IRS e-file to increase electronic filing, expedite the filing process and reduce errors, ultimately improving the taxpayer experience for international taxpayers
- Virtual face-to-face
 - Provides the ability for taxpayers to have a scheduled video chat with an IRS employee, using computer, tablet or mobile phone
- Virtual discussion forums
 - Facilitate a new virtual discussion forum where taxpayers can initiate discussions around filing requirements, rules, procedures, and other topics

Enterprise data management and advanced analytics

The focus is to develop a secure data management strategy that includes an agency-wide understanding of administrative data, the ability to integrate operational, employee, and customer feedback data, and analyze that data to pinpoint specific improvements to reduce costs and improve the taxpayer experience. In addition, new technology applied in a responsible and ethical manner, such as chat bot tools powered by artificial intelligence (AI), can enable ongoing, real-time learning from taxpayer needs and ultimate compliance actions, further improving both the taxpayer experience and delivery of the IRS's mission. Applying advanced analytics will help the IRS better understand taxpayer behavior to determine the most meaningful offerings to support the taxpayer experience.

The following key capabilities will allow the IRS to manage data efficiently for taxpayer service and enforcement:

- Automated feedback loop
 - Provides a better taxpayer experience, based on feedback collected from taxpayers, IRS employees, survey data or from automated tools and reports

- Capturing a comprehensive set of data assets
 - Advances data access, usability and governance to inform decision making and improve operational outcomes across the enterprise
- Employing advanced data analytics
 - Analyze behavioral research and other data to better identify and separate taxpayers who are trying to comply from those who are intentionally violating tax laws, minimizing compliance contacts where direct enforcement activity would not be necessary
- Data sharing opportunities
 - Implement secure and authorized information sharing with federal and state agencies, Security Summit participants, and other third parties, within the boundaries established by law - by creating new software applications using Application Programming Interfaces where feasible

Overall strategy

This strategy is not a series of discrete approaches, but rather integrated strategies that build on each other to create the best holistic experience for the greatest number of taxpayers. When woven together, and supported by the training and organizational redesign strategies, the Taxpayer Experience Strategy creates a comprehensive taxpayer experience in which interactions with the IRS are efficient, informative, personalized and convenient.

The five-year cost of the experience is estimated at approximately \$1.2B.

Measuring success

To measure the success of the Taxpayer Experience Strategy, a tiered framework was developed. The framework includes “access” measures, “adoption” measures, and “impact” measures. By gathering and analyzing data associated with these measures, the IRS will be able to evaluate the progress of this strategy and assess the degree of success in offering new or enhanced capabilities. The IRS will continue to refine these measures and identify new measures that will best inform their efforts to continually improve and enhance the experience.

Summary of Training Strategy

Based on clear goals and long-term strategic plans, the IRS will align its Training Strategy with the Taxpayer Experience Strategy and the Organizational Redesign Strategy. This will ensure that all IRS employees, regardless of their roles within the IRS, have a positive effect on the taxpayer experience.

The Training Strategy will strive to improve upon existing training and employee development efforts. However, a more unified, holistic approach will make the IRS more flexible and responsive to the ever-changing needs and priorities of taxpayers. The IRS will enhance training technology and integrate additional tools to improve the employee training experience. It will build on previous efforts to develop this service-wide approach and include new taxpayer-service concepts into their curriculum to ensure employees are equipped to solve taxpayer issues.

The Training Strategy includes five critical components:

- RS University
- Taxpayer-first training
- Continuous learning for all employees
- Utilizing technology
- Measuring success

IRS University

The IRS will strive to establish an innovative, centralized learning function within the IRS called IRS University (IRSU). This newly-created IRSU will rely on technology to provide enhanced training experiences for employees.

IRSU will begin by establishing four academies: Taxpayer Service; Tax Administration; Information Technology (IT) and Operations Management; and Leadership Development. These academies will serve to unify and organize all training and development activities across the agency. The four-academy structure will meet the needs of the IRS as it transitions to a more taxpayer-centric approach and structure. It also supports continuous employee learning and development around structured yet flexible career paths.

IRSU will feature:

- Requirements planning
- Multi-year training
- Leadership development
- Strategic sourcing
- Blended learning model
- Expanded learning management system (LMS)
- Ongoing training evaluation

Taxpayer-first training

The IRS will develop a high-quality, agency-wide, core taxpayer experience curriculum for all employees. This curriculum will focus on organizational awareness to reduce knowledge gaps, key principles of customer service, taxpayer rights (including the Taxpayer Advocate's role in tax administration), early dispute resolution, and research-based behavioral insights. All IRS employees will understand how they contribute to the overall taxpayer experience.

Training on taxpayer rights is a key component of the core taxpayer experience curriculum. The IRS will develop Taxpayer Bill of Rights (TBOR) training for all IRS employees relying on the Taxpayer Advocate Service as a key partner and primary subject matter expert. TBOR training will be delivered to all IRS employees beginning in fiscal year 2021.

The IRS will also train all employees to resolve taxpayer issues pertinent to their roles, and tailor role-specific training to help employees assist taxpayers based on their occupation and relationship to the taxpayer. This training will also emphasize how employees should guide taxpayers to the appropriate resources to resolve any issues beyond the scope of their knowledge to provide taxpayers with “concierge” support through all stages of tax administration.

Continuous learning for all employees

Establishing and promoting a continuous learning environment will equip employees to perform their current role, develop higher levels of technical expertise along a career path, and support the acquisition of portable skills (such as project management, effective communication and risk management) that allow individuals to change roles within the IRS. As technology advances, so must the IRS workforce.

The IRS will create a continuous learning environment by focusing on:

- Employee training progression – technical or leadership career path
- Established career paths – novice to executive
- Comprehensive development environment – suite of learning and development tools

Continuous learning allows the IRS to re-skill employees based on changing organizational needs as they implement the key components of the Taxpayer Experience Strategy and adjust the organizational structure to better serve the public. The IRS approach includes the use of competency assessments, career pathing and career planning tools that provide employees opportunities to re-skill and upskill.

Utilizing technology

To support the Training Strategy, the IRS will improve technology, subject to available funding, to create accessible, high-quality and effective training programs. It will also implement new technology to accommodate the administration, delivery and tracking of the training lifecycle.

This technology will support:

- The development and delivery of training to equip employees to provide excellent taxpayer service
- A continuous learning environment for employees
- A learning function to provide a consistent, high-quality training experience for all employees
- The collection and evaluation of data to enhance IRS training capabilities

The IRS will expand the use of Treasury's integrated talent management system to establish a centralized hub, or single access point, for all training administration. This will support the delivery, documentation and evaluation of learning and development activities for employees and training personnel.

The IRS will also invest in a collaborative virtual training system to integrate with the current LMS. Technology will enable the blended learning approach by creating additional avenues for learning and development activities. Improved technology will be flexible, allowing for the development of new capabilities and enabling training administrators to build plans for employees to grow beyond their current roles.

Measuring success

The Training Strategy will include capturing data to determine the effectiveness of all training with special emphasis on the IRS core taxpayer experience curriculum, TBOR, organizational awareness and early dispute resolution. The IRS will monitor data using existing or new key indicators, balanced measures, compliance data and customer ratings to track their progress.

To evaluate training and assess the effectiveness of training content, it will use the Kirkpatrick model, with New World Kirkpatrick model enhancements.

- **Level 1: Reaction** – The degree to which employees find the training favorable, engaging and relevant to their jobs
- **Level 2: Learning** – Tests comprehension and the degree to which employees acquire the intended knowledge, skills, attitude, confidence and commitment based on their participation in the training
- **Level 3: Behavior** – The degree to which employees apply what they learned during training when they are back on the job
- **Level 4: Results** – The degree to which targeted outcomes such as the taxpayer experience or satisfaction are affected by training programs

In this systemic approach, Level 3 evaluations are critical in determining what effect training has on employee behaviors and job performance, and serves as the target for effectively delivering on the taxpayer experience.

The Training Strategy will be implemented in multiple phases over the next 10 years. These phases are closely aligned with the implementation of the Taxpayer Experience Strategy and the Organizational Redesign Strategy.

- **Phase one (fiscal year 2021-2022)** focuses on enhancing IRS capabilities to deliver an enterprise training approach that supports continuous learning and equips employees to provide top quality taxpayer service
- **Phase two (fiscal years 2023-2025)** focuses on establishing an enterprise-wide approach to training and employee development that supports continuous learning via IRSU
- **Phase three (fiscal years 2026-2030)** realizes the IRS vision of becoming an IRSU, which serves as a one-stop-shop that provides a continuous learning environment with accessible resources so employees can provide top-notch taxpayer service and take ownership of their professional development

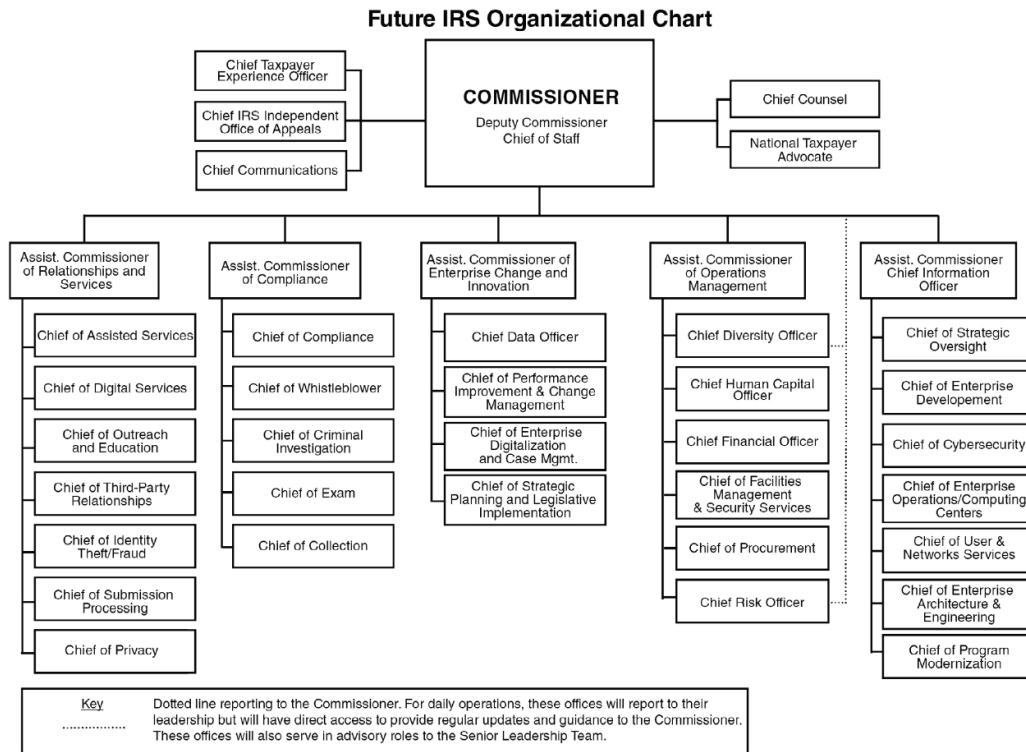
Summary of Organization Redesign Strategy

The IRS is responsible for administering federal tax laws that frequently change. The IRS has also taken on expanded roles in administering social programs that benefit taxpayers, such as a variety of tax credits, Affordable Care Act subsidies and economic impact payments. When Congress creates new laws and programs for the IRS to administer, it often does not include additional funding. The proposed organizational structure is designed to support and enhance the Taxpayer Experience and Training Strategies, and will improve services and quality of work due to the realignment of the workforce.

This is the first organizational redesign since the IRS Restructuring and Reform Act of 1998 (RRA'98), almost 20 years ago. Committed to its mission and passion to serve the nation's taxpayers, the IRS of the future will serve taxpayers even more efficiently with an enhanced focus on taxpayer rights and strong career opportunities for their employees.

The Organizational Redesign Strategy enables the IRS to streamline operations by removing silos and adapting to changing taxpayer expectations. The strategy addresses existing challenges throughout the agency and focuses on enhancing the taxpayer and employee experience and improving operational efficiencies. The Organizational Redesign Strategy intends to facilitate cultural change, increase trust and improve understanding and ease for taxpayers.

Below is the new future IRS Organization Chart which is designed to support and sustain the Taxpayer Experience and Training Strategies.



The discussion below expands on several components of the new organizational structure and the development and timing of the project.

Commissioner direct reports

The new structure has one deputy commissioner, one chief of staff and 10 executive officers that report directly to the commissioner. These direct reports will serve as the senior leadership team and will lead the following organizations:

- Taxpayer Experience Office
- IRS Independent Office of Appeals
- Communications Office
- Office of Chief Counsel
- Taxpayer Advocate Service
- Relationships and Services Division
- Compliance Division
- Enterprise Change and Innovation Division
- Operations Management Division
- Information Technology Division

Relationships and Services Division

The assistant commissioner of relationships and services will ensure efficient flow of information impacting the taxpayer experience to the commissioner and to all members of the senior leadership team. Employees in this division will be trained to resolve taxpayer inquiries and will be equipped with the knowledge and tools needed to identify the right resources and personnel to resolve taxpayer issues.

This division has five functions dedicated to delivering services and information:

- Assisted services
- Digital services
- Outreach and education
- Third-party relationships, identity theft/fraud
- Submission processing and privacy

Compliance Division

A key IRS responsibility is to ensure taxpayers comply with the tax laws and voluntarily meet their tax obligation. The new structure will establish a unified Compliance Division, creating a centralized compliance function geared towards ensuring more efficient operations and providing consistent outcomes for resolving taxpayer compliance issues. This division will ensure a focused approach to addressing emerging compliance issues.

Additionally, the assistant commissioner of compliance will manage consolidated exam functions and collection operations along with overseeing criminal investigation and the Whistleblower Office. The chief compliance officer will work directly with the other leadership members of the Compliance Division to develop an integrated comprehensive compliance strategy and exam plan.

This division has five functions dedicated to coordinating and leading all IRS compliance and enforcement activities across the agency:

- Compliance
- Whistleblower
- Criminal investigation
- Exam
- Collection

Enterprise Change and Innovation Division

The Enterprise Change and Innovation Division will serve as a strategic planning and integration role across the agency, utilizing data management, analytics and business process improvement best practices to identify and implement enterprise-wide initiatives that will enable the IRS to be more efficient and effective in serving taxpayers and administering the Tax Code.

This division will coordinate the Taxpayer Experience Office and Human Capital function to implement the TFA Taxpayer Experience, Training, and Organizational Redesign Strategies through program management, governance, change management and other tactical implementation functions over the coming months.

The assistant commissioner of enterprise change and innovation will be responsible for integrating the Taxpayer Experience Strategy with other agency priorities and overseeing enterprise level prioritization of investments and initiatives. The assistant commissioner of enterprise change and innovation will also lead significant agency change efforts including the organizational redesign and implementation of future significant legislative changes.

This division has four offices:

- Data office
- Performance improvement and change management office
- Enterprise digitalization and case management office (EDCMO)
- Strategic planning and legislative implementation office

Operation Management Division

The Operations Management Division will consist of several existing organizational units that are responsible for coordinating and supporting all mission-support functions for the IRS. These functions will support day-to-day IRS operations, enabling other functions within the organization to focus solely on taxpayer service.

The offices include the:

- Diversity Office
- Human Capital Office (HCO)
- Financial Office
- Facilities Management and Security Services (FMSS)
- Procurement Office
- Risk Office

Two key roles within the Operations Management Division, the chief risk officer and the chief diversity officer, will operationally sit within Operations Management but will have a direct line to the commissioner enabling additional oversight, collaboration and guidance.

Information Technology Division

The Information Technology Division will retain the current staff, scope and responsibilities in order to better respond to taxpayer demand for innovative information technology solutions and online services.

The assistant commissioner chief information Officer (ACCIO) will oversee the Information Technology Division and will regularly collaborate with the other commissioner's direct reports to understand their technology operational requirements and assist in developing and delivering in support of enterprise priorities. Additionally, the ACCIO will manage the core technology infrastructure and oversee day-to-day IT operations and departments as well as provide thought leadership on emerging technologies and select the proper capabilities to integrate into the organization.

Within the Information Technology Division there are seven functions:

- Strategic oversight
- Enterprise development
- Cybersecurity
- Enterprise operations/computing centers
- User & networks services
- Enterprise architecture
- Engineering and program modernization

Development and timing

During the development of the organization redesign, to ensure and evaluate the effectiveness and impact of the Organization Redesign Strategy, the IRS developed a strategic organizational redesign measures framework. This framework will consider both internal and external benefits resulting from the organizational design change. The framework includes three primary goals:

- Enhance the taxpayer experience by providing a seamless taxpayer experience
- Enhance to employee experience by empowering, equipping and enabling the IRS workforce
- Improve operational efficiencies by enabling the IRS's ability to deliver on its mission by eliminating redundancies and gaining efficiencies

When these three goals are assessed together, their measures will provide insight into the progress and success of the organizational redesign implementation.

The development of the Organizational Redesign Strategy is expected to be completed in phases beginning in fiscal year 2021 with development to full implementation by fiscal year 2025.

Closing:

As you have learned throughout this summary, the IRS is committed to redesigning the IRS to modernize its service and compliance models to meet taxpayer expectations. To develop a strategy in which interactions with the IRS are efficient, informative, personalize and convenient for the taxpayer. The IRS is putting taxpayers first while ensuring fairness and compliance with the tax law.

The IRS employees must be well trained, adept and knowledgeable to provide exceptional taxpayer service. The formation of IRS University allows for a strategic curriculum that will instill the importance of taxpayer service in all employees. High-quality, taxpayer-first training will further develop employee skill sets, improve morale, increase productivity, enhance knowledge transfer between employees and foster innovation.