

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## **Plans Were Made to Implement the Taxpayer Experience Strategy, but Progress Is Not Monitored**

May 19, 2023

Report Number: 2023-15-028

## HIGHLIGHTS: Plans Were Made to Implement the Taxpayer Experience Strategy, but Progress Is Not Monitored

Final Audit Report issued on May 19, 2023

Report Number 2023-15-028

### Why TIGTA Did This Audit

The Taxpayer First Act, signed into law on July 1, 2019, required the IRS to submit a written comprehensive customer service strategy to Congress. In January 2021, the IRS submitted its Taxpayer Experience Strategy (TXS) and plans for the creation of the Taxpayer Experience Office (TXO).

This audit was initiated to determine what progress the IRS has made towards planning and implementing its TXS.

### Impact on Tax Administration

Voluntary tax compliance is closely linked to the customers' experience and the services provided. Survey results reported in Calendar Year 2019 showed that the IRS's customer service lags behind the service provided by other Government agencies and the private sector. If the IRS is not successful in improving its customer service and the taxpayers' experience, voluntary compliance with the tax laws may decrease, and the IRS's ability to fairly administer the tax system may be affected.

### What TIGTA Found

Beginning in March 2021, an IRS enterprise-wide working group systematically scored and ranked the capabilities that best supported the TXS. The working group identified 102 TXS capabilities to implement over the next four fiscal years based on this ranking process. In September 2021, Publication 5565, *Taxpayer Experience Strategy Roadmap Fiscal Year 2022 – Fiscal Year 2025*, was published to focus IRS's efforts on capabilities to improve the taxpayer experience based on current and anticipated funding levels. This implementation plan prioritized the top 12 TXS capabilities the working group ranked as the most impactful to the taxpayer experience. TIGTA believes that the collaborative efforts used to develop the *TXS Roadmap* adhered to the principles expressed in legislative and Office of Management and Budget guidance as well as helped establish buy-in from across the IRS and moved it towards being more customer-focused.

The *TXS Roadmap* was the initial tracking baseline of the TXS capabilities. The TXO was created to drive the strategic direction for improving the taxpayer experience across the IRS. However, according to TXO management, the IRS's ability to hire staff for the new office was materially limited until the Fiscal Year 2022 Federal budget was passed in March 2022. As of February 2023, the TXO was not fully staffed, and it had not:

- Tracked and monitored the implementation of TXS capabilities.
- Developed a detailed implementation plan for the top 12 prioritized TXS capabilities.
- Updated the *TXS Roadmap*.
- Developed performance measures.

The IRS business units continue to implement many initiatives that make up the TXS capabilities, but the TXO has not overseen the organization's progress. According to TXO management, their goal was to be fully staffed by March 2023, at which time they planned to establish details of the day-to-day operations and the oversight of the implementation of the TXS. However, TXO management stated that the TXO's future direction could change based on the IRS's implementation of the Inflation Reduction Act of 2022, and that it may take until the end of Calendar Year 2023 to be fully staffed.

### What TIGTA Recommended

TIGTA recommended that the Chief Taxpayer Experience Officer:

1) create a detailed plan for how each TXS capability will be implemented, and develop benchmarks, performance measures, and milestones; and 2) establish a process to track and regularly report on the performance results of taxpayer experience improvements described in the TXS. TXO management agreed with both recommendations.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

**U.S. DEPARTMENT OF THE TREASURY**  
**WASHINGTON, D.C. 20024**

May 19, 2023

**MEMORANDUM FOR:** COMMISSIONER OF INTERNAL REVENUE

*Heather Hill*

**FROM:** Heather M. Hill  
Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – Plans Were Made to Implement the Taxpayer Experience Strategy, but Progress Is Not Monitored (Audit # 202210524)

This report presents the results of our review of the Internal Revenue Service's progress towards planning and implementing its Taxpayer Experience Strategy. This review is part of our Fiscal Year 2023 Annual Audit Plan and addresses the major management and performance challenge of *Improving Taxpayer Service*.

Management's complete response to the draft report is included as Appendix II. If you have any questions, please contact me or Bryce Kisler, Assistant Inspector General for Audit (Management Services and Exempt Organizations).

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## Background

Voluntary tax compliance is closely linked to the customers' experience and the services provided, and survey results reported in Calendar Year 2019 showed that the Internal Revenue Service's (IRS) customer service lags behind service provided by other Government agencies and the private sector.<sup>1</sup> The Taxpayer First Act (TFA), signed into law on July 1, 2019, required the IRS to streamline its organizational structure and submit a written comprehensive customer service strategy to Congress.<sup>2</sup> TFA § 1101(a) requires the strategy to include:

- Proposals to improve IRS customer service in the short term (the current and following fiscal year), the medium term (approximately three to five fiscal years), and the long term (approximately 10 fiscal years).
- Metrics and benchmarks for quantitatively measuring the progress of the strategy.

## The Taxpayer Experience Strategy

On January 11, 2021, the IRS submitted a written plan to Congress for improved customer service (hereafter referred to as the TFA Report to Congress).<sup>3</sup> The TFA Report to Congress included the Taxpayer Experience Strategy (TXS) and detailed plans for the creation of the Taxpayer Experience Office (TXO) to drive the strategic direction for improving the taxpayer experience across the IRS. The TFA Report to Congress included customer service improvements or "capabilities" across six TXS focus areas:

- Expanded digital services: Expand access to information and assistance to improve the experience of customers who prefer self-service through digital channels.
- Seamless experience: Offer a personalized online experience for taxpayers and their authorized tax professionals by integrating digital tools with other services (*e.g.*, toll-free telephone assistance, walk-in assistance). For example, taxpayers will be able to choose their preferred method of communication, and if needed, their history will be transferred seamlessly to the next assistor, negating the need for the taxpayer to repeat information.
- Proactive outreach and education: Educate the taxpayer community by proactively providing information in the language, timing, and method taxpayers need or prefer.
- Focused strategies for reaching underserved communities: Establish a consolidated program to engage with historically underserved communities to address issues of communication, education, transparency, trust, and limited access to quality products and services.
- Community of partners: Establish, shepherd, and facilitate a collaborative and interactive network of partnerships across the entire tax ecosystem.

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<sup>1</sup> American Customer Satisfaction Index, *ACSI Federal Government Report 2018* (2019), and Forrester Research, Inc., *The US Federal Customer Experience Index* (June 11, 2019).

<sup>2</sup> Pub. L. No. 116-25, 133 Stat. 981.

<sup>3</sup> Publication 5426, *Taxpayer First Act Report to Congress*.

- Enterprise data management and advanced analytics: Develop an enterprise data management strategy that includes a cross-enterprise understanding of the customer experience, emerging needs and expectations, and operational data analysis.

## Implementation of the Taxpayer Experience Strategy

The Chief Taxpayer Experience Officer, in collaboration with IRS leadership, directed the development of Publication 5565, *Taxpayer Experience Strategy Roadmap Fiscal Year 2022 – Fiscal Year 2025* (hereafter referred to as the *TXS Roadmap*), to identify and focus on the most impactful TXS capabilities to improve the taxpayer experience based on current and anticipated funding levels.<sup>4</sup> The *TXS Roadmap* highlights the top 12 prioritized capabilities and outlines a high-level plan to implement a total of 102 TXS capabilities from Fiscal Years (FY) 2022 through 2025. Nine of the top 12 capabilities relate to the focus area of expanded digital services. The remaining three capabilities are within the focus areas of seamless experience, reaching underserved communities, and data management and analytics. Figure 1 describes the top 12 prioritized TXS capabilities.

**Figure 1: Top 12 Prioritized TXS Capabilities for FYs 2022 Through 2025 as Listed in the TXS Roadmap**



Source: Treasury Inspector General for Tax Administration's depiction of the top 12 prioritized TXS capabilities in Publication 5565. E-file = electronic filing.

<sup>4</sup> Dated September 30, 2021.

The *TXS Roadmap* was the initial tracking baseline of the TXS capabilities and was intended to be reviewed and revised on a recurring basis; however, it has not been updated since its publication in September 2021.

## **Results of Review**

### **Business Units Developed a Plan to Prioritize Taxpayer Experience Strategy Capabilities**

In March 2021, an enterprise-wide working group, led by Wage and Investment Division employees, began work to develop the *TXS Roadmap*. The working group identified the status and funding of TXS capabilities, which included several improvements that the business units already had in process, planned, or under development. Each business unit independently scored and weighted all of the TXS capabilities based on five criteria (*i.e.*, taxpayer experience, impact level, level of effort, employee experience, business efficiency).<sup>5</sup> In June and July 2021, members of the working group met with the Electronic Tax Administration Advisory Committee and the IRS Advisory Council to obtain external stakeholders' input.<sup>6</sup> The working group then considered the input received from the various business units and the external stakeholders to identify 102 capabilities for the *TXS Roadmap* and to prioritize the top 12 capabilities.

According to the Foundations for Evidence-Based Policymaking Act of 2018, policy changes must have an evaluation and supporting evidence based on systematic analysis, and be governed by principles of scientific integrity.<sup>7</sup> In addition, Office of Management and Budget (OMB) Circular A-11 § 51.9 requires that Federal agencies strengthen the use of evidence and data to drive better decision-making and more effectively deliver on their mission.<sup>8</sup> We believe that the collaborative efforts used to develop the *TXS Roadmap* adhere to the principles expressed in the Evidence-Based Policymaking Act of 2018 and the OMB Circular. These efforts helped establish buy-in from all the business units and moved the IRS towards being more customer-focused. However, the IRS does not track or monitor the implementation of the TXS.

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<sup>5</sup> Business unit is a generic term used for any IRS office or organization, such as the Office of Appeals, the Wage and Investment Division, and the Information Technology organization.

<sup>6</sup> The Electronic Tax Administration Advisory Committee was established by Congress in 1998 to provide continuing public oversight of the IRS. Members represent various segments of the public (*e.g.*, tax professional, advocacy, technological, academic, financial, governmental communities). The IRS Advisory Council serves as an advisory body to the IRS Commissioner and provides an organized public forum for discussion of relevant tax administration issues between IRS officials and representatives of the public.

<sup>7</sup> Pub. L. No. 115-435, § 311(3) states that an evaluation is an assessment, using systematic data collection and analysis, of one or more programs, policies, and organizations intended to assess their effectiveness and efficiency.

<sup>8</sup> OMB Circular A-11, *Preparation, Submission, and Execution of the Budget* (August 2021).

## **Progress Towards Implementing the Taxpayer Experience Strategy Is Not Fully Known**

As of September 2022, the TXO has not tracked or monitored the implementation of the TXS capabilities, developed a detailed implementation plan for the top 12 prioritized capabilities, updated the *TXS Roadmap*, or developed performance measures. The business units continue to implement many of the initiatives that make up the TXS capabilities, but TXO management stated that they do not have sufficient staff to oversee the IRS's progress in implementing the TXS. Additionally, TXO management was unable to provide business unit points of contact related to the monitoring of the top 12 prioritized capabilities or their implementation status.

Improving the taxpayer experience could be delayed without a current, detailed plan and better coordination between the TXO and the business units. Further, the IRS may have difficulty identifying areas needing improvement without benchmarks, performance measures, and milestones. If the IRS is not successful in improving its customer service and the taxpayers' experience, voluntary compliance with the tax laws may decrease, and the IRS's ability to fairly administer the tax system may be affected. Additionally, TXO management advised that the TXO's future direction could change based on the IRS's implementation of the Inflation Reduction Act of 2022.<sup>9</sup>

### **Oversight and reporting on the progress of the TXS has not been established**

The TXO has not developed a central reporting process to track and monitor the implementation of the TXS capabilities. Currently, the TXO relies on the business units to implement the capabilities, with the business units providing their own oversight and coordination. The TXO could not provide detailed implementation plans, including those for the top 12 prioritized TXS capabilities. TXO management stated they envision that when fully staffed, they will establish embedded contacts within the business units to provide regular status updates for each TXS capability. However, the frequency and methodology for reporting the TXS progress has not yet been determined.

Although the IRS estimated the total cost for implementing the TXS in its TFA Report to Congress—an estimated \$1.2 billion for FYs 2021 through 2025—specific funding for the strategy was not provided by Congress. According to TXO management, the business units have devoted existing resources towards implementing TXS capabilities. While each business unit has been responsible for its portions of the TXS, there has been little organizational oversight or reporting of the collective efforts and progress made by the entire IRS organization.

Implementation of the TXS involves coordinating the efforts of multiple business units, functions, and offices throughout the IRS. For example, the Wage and Investment Division is leading the implementation of the Multi-Lingual Strategy capability. However, in order to complete it, the implementation of this capability will involve multiple initiatives and coordination with other business units. This includes the Information Technology organization, which is responsible for completing the migration of multi-lingual computer applications for

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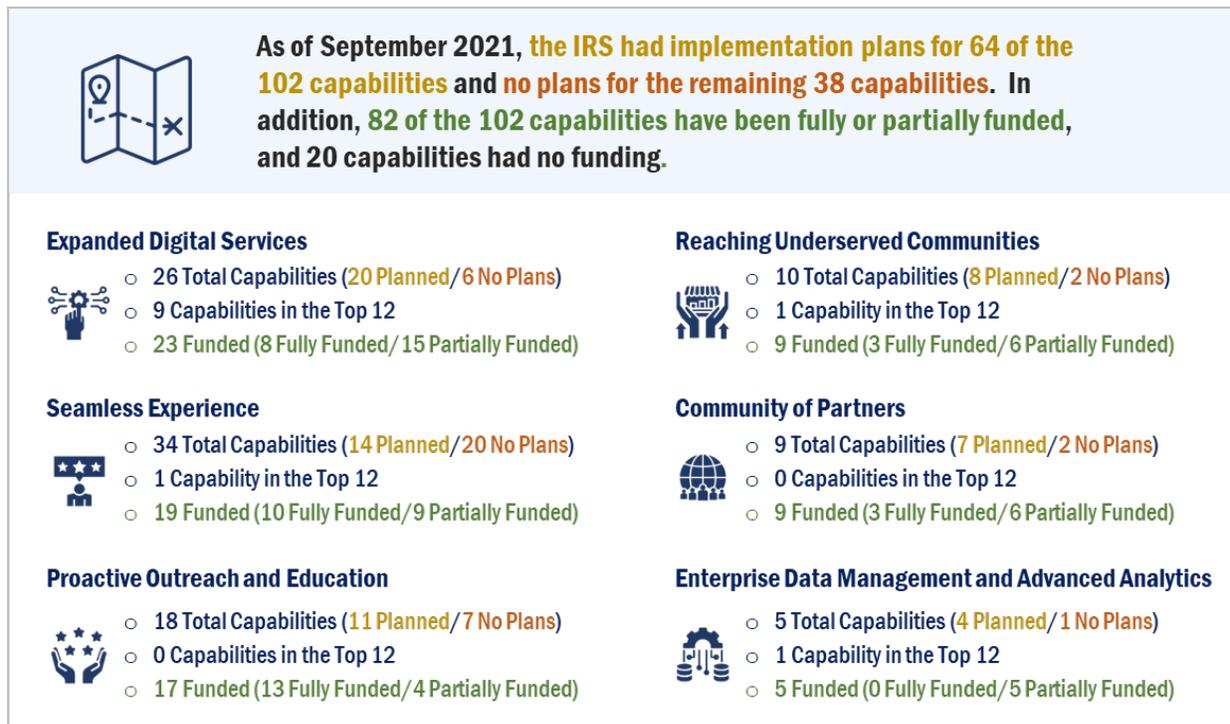
<sup>9</sup> Pub. L. No. 117-169, 136 Stat. 1819.

## Plans Were Made to Implement the Taxpayer Experience Strategy, but Progress Is Not Monitored

taxpayers, and other IRS business units will be responsible for the translation of services, forms, and publications to other languages.

The *TXS Roadmap* was intended to be updated, tracked, and monitored regularly. Periodic reports on the progress of the TXS implementation were supposed to be submitted on a recurring basis, but the *TXS Roadmap* did not specify when or how often progress reports would be prepared. The TXO has not updated the *TXS Roadmap* since September 2021. Figure 2 summarizes the implementation plans and funding for the capabilities as reported in September 2021.

**Figure 2: Analysis of the TXS Roadmap Capabilities Implementation Plans and Funding**



Source: Treasury Inspector General for Tax Administration's analysis of Publication 5565.

As of September 2021, the 102 capabilities included in the *TXS Roadmap* were not fully implemented, but 82 (80 percent) of the capabilities were fully or partially funded. For the 82 fully or partially funded capabilities, 23 capabilities (28 percent) had no implementation plans, including 12 capabilities that were fully funded. For the 20 capabilities that had no funding, 15 capabilities (75 percent) had no implementation plans.

The business units determined start dates for 64 of the 102 capabilities (59 fully or partially funded capabilities and five unfunded capabilities), but there have been no updates to the *TXS Roadmap* to document the IRS's progress on implementing those capabilities. In addition, 18 of the 64 capabilities, including three of the top 12 prioritized TXS capabilities, were supposed to be implemented by the end of Calendar Year 2022; however, the TXO does not know the status of these capabilities.<sup>10</sup>

<sup>10</sup> The three top 12 prioritized capabilities scheduled for completion by the end of Calendar Year 2022 were Digital Signatures (FY 2021), Expand Payment Options (third quarter FY 2022), and Secure Two-Way Messaging (first quarter FY 2023).

## **TXS performance goals and measures have not been developed**

In July 2022, TXO management stated that they have not yet developed performance measures because managers for the offices responsible for monitoring the TXS and developing the measures were not hired until May 2022. The IRS has a Balanced Performance Measurement System which includes measuring the quality of its business results. As part of this system, the IRS is supposed to establish a baseline for first-year measures and future goals are based on prior year performance and current budgetary considerations. The Balanced Performance Measurement System enables the IRS to use performance results to, among other things:

- Measure how an organizational unit performs relative to its past performance.
- Align and support various review processes.
- Identify the factors that influence performance.

In addition, the TFA requires that the IRS identify metrics and benchmarks to quantitatively measure its progress implementing the TXS. Further, the OMB has identified the IRS as a high-impact Federal entity, which requires the IRS to use customer feedback and develop measures to monitor and facilitate improvements to the taxpayer experience.<sup>11</sup> The IRS is also required to publicly share the measurement of customer experience metrics and initial service-related measures.<sup>12</sup>

TXO management stated that their goal was to have the office fully staffed by the end of the March 2023, and once the office was fully staffed, they planned to evaluate the appropriateness of measures identified in the TFA report to Congress. However, in February 2023, TXO management stated that it may take until the end of Calendar Year 2023 to fill additional TXO staffing needs. The next section of this report provides additional information about the challenges the TXO faced in staffing the office. Until performance measures are established, TXO management cannot fully identify whether capabilities intended to improve the taxpayer experience are successful or need improvement.

## **Establishment of the TXO was delayed, and newly-hired managers focused on hiring staff**

TXO management stated that they do not yet have sufficient staffing to oversee, monitor, track, and report the progress on implementation of the TXS. The IRS Commissioner announced the selection of the Chief Taxpayer Experience Officer in January 2021, but the TXO had no staff to begin work on the TXS. The IRS needed approval for this organizational change and the Federal Government was still under a continuing resolution until the FY 2022 budget was approved in March 2022.

Treasury Directive 21-01, *Organizational Changes* (April 29, 2016), requires that organizational changes be designed to promote the efficient use of resources, sound management practices, and optimal value for the American public. Significant organizational changes require the approval of the Department of the Treasury Assistant Secretary for Management or the Deputy Secretary. The request for organizational change was approved by the Deputy Secretary in November 2021, which included a staffing plan for 135 permanent TXO employees.

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<sup>11</sup> OMB Circular A-11, § 280, *Managing Customer Experience and Improving Service Delivery*.

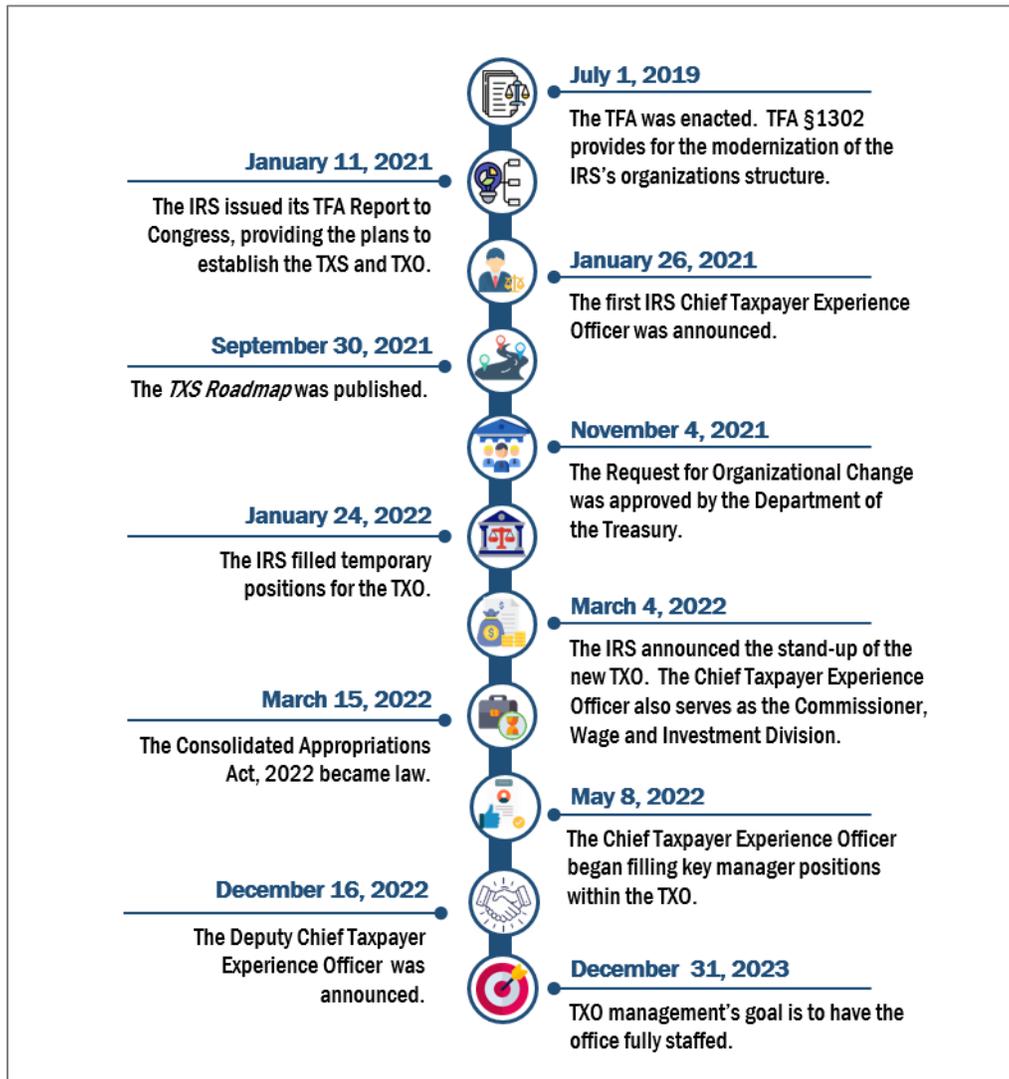
<sup>12</sup> OMB Circular A-11, § 210, *Public Reporting and Performance.gov*.

## Plans Were Made to Implement the Taxpayer Experience Strategy, but Progress Is Not Monitored

According to TXO management, the ability to hire was materially limited until the FY 2022 Federal budget was passed in March 2022. The IRS Commissioner announced the creation of the TXO in March 2022, and the Chief Taxpayer Experience Officer filled temporary positions to begin planning efforts until the budget was passed. In May 2022, permanent employees were hired for key positions including the Chief of Staff, and managers of the Portfolio Management Office, the Insight and Analytics Office, the Operations Liaison Office, the Community Engagement Office, and the Multi-Channel Experience Office.

The Portfolio Management and the Insight and Analytics Offices provide direct support and oversight of the TXS and the *TXS Roadmap*. By February 2023, the Portfolio Management Office had filled 26 of 34 permanent positions, and the Insight and Analytics Office had filled 18 of 24 permanent positions. In total, the IRS had filled 103 (76 percent) of its approved 135 positions throughout all six of the offices within the TXO, with the goal of filling the remaining positions by the end of December 2023. Figure 3 provides a timeline for the establishment of the TXO.

**Figure 3: Timeline for the Establishment of the TXO**



Source: *Compilation of Treasury Inspector General for Tax Administration research, IRS documentation, and interviews with TXO management.*

## Plans Were Made to Implement the Taxpayer Experience Strategy, but Progress Is Not Monitored

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As of November 2022, the Chief Taxpayer Experience Officer and Deputy Chief Taxpayer Experience Officer continued to serve in their previous roles, managing dual responsibilities. While the Chief Taxpayer Experience Office continues to serve as the Commissioner, Wage and Investment Division, the IRS hired a full-time Deputy Chief Taxpayer Experience Officer in December 2022. TXO management stated that the long-term plan is for the Chief Taxpayer Experience Officer position to become a permanent primary position.

TXO management stated that details of the day-to-day operations and the oversight of the implementation of the TXS would not be determined until the office is fully staffed. TXO management also advised that the TXO's future direction could change as IRS management determines how the organization will implement the Inflation Reduction Act of 2022.

As of February 2023, the TXO has not functioned as intended. The IRS created the TXO to work closely with its peers across the agency and to be the strategic function with connections to the other business units; however, the TXO still has not established the necessary contacts across the agency to form these connections. As a result, the business units continue to implement the planned capabilities without coordination and feedback. In addition, the IRS has not provided external stakeholders and decision makers with information about the effectiveness of the business units' efforts and the IRS's progress towards improving the overall taxpayer experience.

The Chief Taxpayer Experience Officer should:

**Recommendation 1:** Create a detailed plan for how each TXS capability will be implemented and develop benchmarks, performance measures, and milestones.

**Management's Response:** The Chief Taxpayer Experience Officer will develop plans and measures to meet the responsibilities aligned to the TXO within the Strategic Operating Plan. TXO management will consult with the Transformation and Strategy Office after it is established to determine what measures will be maintained by the TXO.

**Recommendation 2:** Establish a process to track and regularly report on the performance results of taxpayer experience improvements described in the TXS.

**Management's Response:** The Chief Taxpayer Experience Officer will track and regularly report on taxpayer experience improvements resulting from any responsibilities aligned to the TXO within the Strategic Operating Plan, as well as other reporting requirements for agency customer experience offices.

## Appendix I

### Detailed Objective, Scope, and Methodology

The overall objective of this audit was to determine what progress the IRS has made towards planning and implementing its TXS. To accomplish our objective, we:

- Determined how the IRS developed its implementation plan and identified top-priority initiatives.
- Determined if IRS management developed a detailed implementation plan for the top 12 prioritized TXS capabilities identified in the *TXS Roadmap*.
- Determined whether IRS management developed sufficient metrics, timelines, and benchmarks to track the implementation of the TXS.

### Performance of This Review

This review was performed with information obtained from the TXO in Atlanta, Georgia, during the period November 2021 through February 2023. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Major contributors to the report were Bryce Kisler, Assistant Inspector General for Audit (Management Services and Exempt Organizations); Carl L. Aley, Director; Brian G. Foltz, Audit Manager; John M. Jarvis, Jr., Acting Audit Manager; C. Morgan Little, Acting Audit Manager; Julia Moore, Lead Auditor; and Donald L. Wall, Jr., Auditor.

### Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: TFA § 1101(a); Publication 5426, *Taxpayer First Act Report to Congress*; Publication 5565; and OMB Circular A-11. We evaluated these controls by reviewing the applicable documents from the OMB and the IRS. We also interviewed and received feedback from IRS management.

## Appendix II

### Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

April 24, 2023

MEMORANDUM FOR HEATHER M. HILL  
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM:

Ken Corbin   
Chief Taxpayer Experience Officer

Digitally signed by TZQCB  
Date: 2023.04.24 08:58:25  
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SUBJECT:

Draft Audit Report – Plans Were Made to Implement the  
Taxpayer Experience Strategy, but Progress Is Not Monitored  
(Audit # 202210524)

Thank you for the opportunity to review and comment on the subject draft report. The Taxpayer First Act (TFA) created opportunities for the Internal Revenue Service (IRS) to revise its approach towards taxpayers. As the first Chief Taxpayer Experience Officer for the IRS, I am proud to be able to lead the agency in the strategic improvement of the taxpayer experience.

The IRS created the Taxpayer Experience Strategy (TXS) in response to the TFA. With the introduction of the IRS Strategic Operating Plan (SOP), the agency has built upon the strategy outlined in the TXS to further implement the goals of enriching IRS interactions with a customer-centric approach.

The Taxpayer Experience Office (TXO) will continue to contribute to the IRS strategy set forth in the SOP, by developing improvements to the taxpayer experience that bring meaningful change to tax administration.

The TXO has made meaningful contributions towards the taxpayer experience in the short duration since its creation. Among other things, we have provided agency-wide trainings to IRS personnel on improving interactions with taxpayers by taking on a taxpayer experience centric approach. The TXO is assisting with developing user feedback processes in an effort to ease the burden on taxpayers in claiming green energy credits. We have conducted outreach activities at public events to spread information on our mission and to gather feedback on the taxpayer experience. We are collaborating with other IRS business units to assist with the development of better forms and instructions to provide taxpayers with better information and ease their burdens with filing.

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The TXO is excited to build on these initial activities. Attached is our response to your recommendations. If you have any questions, please contact Lindsey Buchholz at (573) 469-0026.

Attachment

Attachment

**RECOMMENDATION 1**

The Chief Taxpayer Experience Officer should create a detailed plan for how each TXS capability will be implemented and develop benchmarks, performance measures, and milestones.

**CORRECTIVE ACTION**

The Internal Revenue Service has released its Strategic Operating Plan (SOP), which incorporates many aspects of and supersedes the Taxpayer Experience Strategy. The Chief Taxpayer Experience Officer will develop plans and measures to meet the responsibilities aligned to the Taxpayer Experience Office within the SOP. We will consult with the Transformation & Strategy Office after it is established to determine the measures to be maintained by TXO.

**IMPLEMENTATION DATE**

September 15, 2025

**RESPONSIBLE OFFICIAL**

Chief Taxpayer Experience Officer

**CORRECTIVE ACTION MONITORING PLAN**

We will monitor this corrective action as part of our internal management control system.

**RECOMMENDATION 2**

The Chief Taxpayer Experience Officer should establish a process to track and regularly report on the performance results of taxpayer experience improvements described in the TXS.

**CORRECTIVE ACTION**

The Internal Revenue Service has created the SOP, which incorporates many aspects of and supersedes the Taxpayer Experience Strategy. The Chief Taxpayer Experience Officer will track and regularly report on taxpayer experience improvements resulting from any responsibilities aligned to the Taxpayer Experience Office within the SOP, as well as other reporting requirements for agency Customer Experience offices.

**IMPLEMENTATION DATE**

October 15, 2026

**RESPONSIBLE OFFICIAL**

Chief Taxpayer Experience Officer

**CORRECTIVE ACTION MONITORING PLAN**

We will monitor this corrective action as part of our internal management control system.

## Appendix III

### Abbreviations

FY	Fiscal Year
IRS	Internal Revenue Service
OMB	Office of Management and Budget
TFA	Taxpayer First Act
TXO	Taxpayer Experience Office
TXS	Taxpayer Experience Strategy



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