

IRM PROCEDURAL UPDATE

DATE: 03/28/2016

NUMBER: WI-21-0316-0619

SUBJECT: TAC Appointment Service; Appointment Service Quality

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.2.4.1, TAC Procedures for Appointment Service added clarification to procedures

1. Generally, all taxpayers will require an appointment. For exceptions, see IRM 21.3.4.2.4.2, *TAC Appointment Exception Procedures*.
2. TACs will display Pub 5202, *Appointment Only Poster for Field Assistance Taxpayer Assistance Centers*, advising taxpayers that service in the TAC is by appointment only, and explaining how to make an appointment in the TAC.
3. Taxpayers who do not have a pre-scheduled appointment will be advised that service is by appointment only and then referred to Pub 5202, where the toll-free phone number is posted. Taxpayer should be advised that appointment information is also available on www.IRS.gov.
4. FA employees will provide other options for service (Web-first service strategy, toll-free, tax professional), where applicable.
5. All employees will have access to the TAC appointment calendar on the SharePoint site.
6. At the end of the day, it is recommended to print the TAC appointment calendar for the next day. Place the next day's appointment schedule in a central, secured location such as a locked cabinet or safe. This could be provided to remote offices by printing directly to an onsite printer or by sending via secure email.
7. Refer to IRM 1.4.11.3.7, *TAC Appointment Service*, for additional guidance on scheduling staff in the TACs that have implemented the appointment service.

IRM 21.3.4.2.4.2, TAC Appointment Exception Procedures add clarification to procedures IRM 21.3.4.2.4.4, Receiving Taxpayers with Appointments added clarification to procedures

1. TAC group managers can use managerial discretion to make exceptions to the appointment process in cases of hardship (for example, the elderly or disabled). or during the first 30 day transition period.

2. During the first month's transition period, the TAC employees can offer and schedule same day appointments if there are available appointment slots.
 - a. Same day appointments do not need to be added to the calendar; a memo count 711 should be used by the ITAS when closing the contact.
 - b. See IRM 21.3.4.2.4.4, *Receiving Taxpayers*, and the Field Assistance Appointment Service Desk Guide, for more coding details.
 - c. Cancel appointments for those who fail to appear within 15 minutes after their scheduled time.

NOTE: Taxpayers who fail to appear for their scheduled appointment time will be advised to call the toll-free line to make another appointment. If time permits and an unscheduled ITAS is available, the ITAS can be assigned to assist this taxpayer at the manager's discretion.

3. The *TAC Appointment Calendar* is a calendaring system designed for Field Assistance to view appointments scheduled for taxpayers. If an appointment needs to be scheduled by Field Assistance for an exception, such as an appointment where an interpreter is needed, refer to the TAC Appointment Calendar User's Guide and the AM Appointment Calendar User Guide.
4. The TAC appointment calendar is accessible on SharePoint. Employees can request access to the SharePoint site from their manager.

IRM 21.3.4.2.4.5, Appointment Service Quality added new procedures

1. Appointment Service does not change Field Assistance (FA) services or the work performed in the Taxpayer Assistance Centers (TACs). It does change the process by which service is obtained and delivered; from the traditional minimally controlled, first come/first served line to a comparatively fully controlled and scheduled process.
2. Consequently, the evaluative reviews of FA employee performance conducted by managers as well as the national review of FA as a whole conducted by the Centralized Quality Review Site (CQRS), remains unchanged:
 - FA and individual employee performance will continue to be evaluated using the Embedded Quality Review System (EQRS).
 - No change will be made to the Embedded Quality Attributes used to rate performance or their connection to employee Critical Job Elements in the areas of Timeliness, Professionalism and Accuracy.
 - The reviews will be conducted by the Managers/CQRS using Field Assistance Contact Recording and entered into EQRS.
 - The national review will produce a statistically valid sample (+/- 5 percentage points with 90% confidence) at the Area level on a quarterly basis.

3. For complete information about EQRS see IRM 21.10, *Quality Assurance*. The remainder of this section provides guidance on the few areas in which moving to the Appointment Service affects how FA delivers high quality service to taxpayers.

IRM 21.3.4.2.4.5.1, Addressing all Taxpayer Issues added new procedures

1. Use of appointments to schedule TAC traffic requires assignment of a set duration for appointments by type. Historically, the Field Assistance approach to service has been to answer any and all questions or issues the taxpayer had to be answered on the same day, if possible. This approach was exemplified by the requirement to ask "*Have I answered all of your questions today?*" or "*Is there anything else I can help you with today?*" before closing and ending a contact.
2. FA's commitment to addressing all of the taxpayer's issues remains unchanged. Because of the need to adhere to the schedule and to start the next appointment on time, FA employees will now offer to schedule follow-up appointments when all questions/issues cannot be addressed within the time set for the current appointment.
3. At the time of scheduling, appointments are assigned a set duration based on the issue(s) and approximate time it takes to address the issues identified by the taxpayer. This information is recorded in the appointment calendar system.
4. When you start the contact:
 - a. Offer assistance, target, clarify, and confirm **all** of the taxpayers issues without regard to the topics recorded in scheduling system. Notify taxpayers of the timeframe set for the current appointment. Notifying taxpayers "*up-front*", at the beginning of the contact, will reduce confusion and provide a smooth transition to the new process.
 - b. If multiple or additional issues are presented and it appears likely that all issues cannot be completely resolved within the allotted time, advise the taxpayer that a follow-up appointment may be scheduled for the remaining issues. Propose a prioritized order to discuss the topics prior to providing service and ask for the taxpayer's concurrence with your proposal.
 - c. The objective is to provide correct and complete service as expeditiously as possible during the taxpayer's initial appointment. Follow-up appointments are to be avoided and scheduled only when it is not possible to fully address all issues within the initial appointment timeframe.
 - d. The ITAS is responsible for efficiently utilizing the time allotted to accomplish as much of the total work as possible without needing to schedule a follow-up appointment. Depending on the time of day, the issue(s), and your availability after the contact, you may be able to schedule an appointment for that same day or even immediately following the current appointment.

5. The following examples and suggested verbiage are provided to help you notify taxpayers of the timeframe and are not required to be stated verbatim. For example, at the beginning of the contact you:
 - a. Greet the taxpayer and refer to the appointment timeframe as you offer assistance by saying:
"I see we have 30 minutes scheduled for today's appointment and we will be discussing XXXX. How can I help you?"
OR
 - b. Greet the taxpayer and thank them for arriving on time as a reference to the appointment timeframe and offer assistance by saying:
"Hello, you must be Mr./Ms. Howard. Thank you for being right on time for today's appointment (or today's 30 minute appointment.) I see we will be discussing XXXX. How can I help you today?"
 - c. Given as above, you might follow through and reinforce the message statement by saying:
"We should be able to get that done today by 12:30 " (giving the appropriate end time), or
"That issue may take more time to accomplish than the 30 minutes we have scheduled for you today. If it becomes necessary, I can schedule a follow-up appointment at another time to discuss any remaining questions or issues you may have."
6. You are afforded flexibility to notify the taxpayer of the appointment timeframe when and how as it is comfortable for you to communicate it. It may be more appropriate to delay the notification or remind the taxpayer of the timeframe during the contact. For example, if the taxpayer brings up a new issue or if you encounter difficulties that will require a longer appointment than originally anticipated.