

September 18, 2014

The Honorable John A. Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue, Northwest
Washington, District of Columbia 20224

Re: Practitioner Priority Service (PPS) Service Level and Quality

Dear Commissioner Koskinen,

I write on behalf of the National Association of Enrolled Agents (NAEA)—the only organization solely representing the interests of some 47,000 enrolled agents (EAs), America's tax experts—to raise an issue of importance to those in our profession: PPS levels of service.

Practitioner frustration is not new, but as you and we prepare for the upcoming filing season, which we expect to be full of challenges, the continued erosion in service is approaching crisis levels. We request you devote adequate resources to PPS to meet the level of demand, which is, naturally, driven by the volume of the Service's enforcement efforts.

Background

The agency asserts that the Practitioner Priority Service is our "first point of contact." More to the point, the [webpage](#) states:

Tax practitioners have long served an important role in our nation's tax collection system as a conduit between taxpayers and the IRS. The Practitioner Priority Service...is your first point of contact for account-related issues. [It] is a professional support line...staffed by IRS customer service representatives specially trained to handle practitioners' accounts questions.

Also of note, the Service has recently embarked on a public relations campaign focused on the [Taxpayer Bill of Rights](#), complete with YouTube videos and translations into a half dozen languages. Among the rights enumerated are:

- The Right to Quality Service
- The Right to Challenge the IRS's Position and Be Heard
- The Right to Retain Representation

Given that we face taxpayers every day and that we attempt to provide true, complete, and accurate filings and to zealously advocate on their behalf, we are pleased the agency takes taxpayer rights seriously. We certainly do as well.

In sum, the agency both provides an avenue for practitioners to communicate on behalf of taxpayers and acknowledges certain fundamental ground rules.

Enrolled Agent Concerns

To be clear, our concerns are not new. In an October 2013 letter to then-Acting Commissioner Danny Werfel focused on IRS operations during and after an appropriations lapse we stated:

The PPS level of service has been frustrating to say the least. Many members report frequently receiving messages that due to high volume, IRS cannot accept their calls and others have waited hours for service. Forms 8821 and 2848 are to be processed in four days—a timeframe that frankly is already too long.

We ask you to consider levels of service when Congress passes a continuing resolution and you reopen your doors (and phones). Taxpayers and their representatives simply must be able to communicate with the Service in a timely fashion and must be provided adequate time to prepare responses to inquiries. They also need to know what to expect from the agency and expect some flexibility in meeting deadlines.

PPS frustration runs at a high level throughout our organization and I daresay that when NAEA leadership visits our state societies it would be highly unlikely to depart without an earful on this very issue. In polling our government relations committee, we received this feedback:

- An EA from Great Britain wrote:
Longest wait time: 1:30, a little more than hour and half. The call took 3 hours total!
Shortest wait time: 10 minutes, but call still takes a good hour because you have to hold for POA to be faxed and then hold for them to look up info etc.
- An EA from California expressed resignation:
I used to call PPS often, but in the past couple of years, I've avoided it because of the problems with getting through to the correct place within a reasonable time frame.
- An EA from Colorado surveyed his colleagues:
Hold times hover between 30 and 60 minutes. Calls are being dropped. Very frustrating variance in skill level and willingness to help. Most are saying 1 in 4 calls prove fruitful and many are moving back to ACS using PPS for only the most basic information.

- An EA from New York has a PPS tracking utility that several practitioners use to log calls, wait times, etc.:
His spreadsheet shows a high percentage of the 105 calls logged with a wait time between 60 -100 minutes.

While these few data points are a convenience sample, I must stress that reports from our members of wait times in excess of 75 minutes are common and wait times north of two hours are not rare.

The bottom line is that enrolled agents (and other taxpayer representatives I'm sure) are saddled with a process that, to put it bluntly, is unacceptable. Our clients have a right to representation, a right to be heard. Those rights are stymied in an environment burdened by:

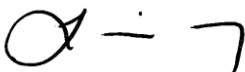
- excessive wait times (assuming we can even get into the wait queue),
- dropped calls,
- fax transmission of powers of attorney (in many cases solely due to the agency's ill-conceived Disclosure Authorization shutdown), and
- transfers to IRS staff unable to answer questions.

Closing

We ask you to consider practitioner service when making decisions with respect to enforcement. Enforcement is not constrained merely by the number of revenue agents or revenue officers on board during any particular planning period or by the agency's postage budget. It is also constrained by the ability of the agency to make sure that taxpayers are indeed never deprived of their rights.

As always, we stand ready to assist and would be pleased to weigh in on possible agency solutions to PPS service level and quality challenges. On behalf of America's tax experts, I thank you in advance for your consideration and any meaningful actions you take to assure taxpayers and their representatives that PPS is staffed and run with an eye towards taxpayer rights.

Sincerely,



Lonnie Gary, EA, USTCP
President
National Association of Enrolled Agents

cc: Debra Holland, Commissioner, Wage and Investment Division
Paul Cherecwich, Chair, IRS Oversight Board
Nina Olson, National Taxpayer Advocate