

**BLUEPRINT  
OF THE  
FUTURE  
INTERNAL REVENUE SERVICE**

**BY**

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## **I. INTRODUCTION**

### **A. Existing IRS Structure (See Exhibit 2)**

1. Three-levels with geographic divisions
  - 1.1. National Office
  - 1.2. Regional Offices (4)
  - 1.3. District Offices (33)
    - a. Two Support Units:
      1. IRS Service Centers (10)
      2. Computer Centers (2)

### **B. Historical Background**

1. Created by the Reorganization Plan No. 1 of 1952
2. 29 major organizational changes between 1952 and 1993
3. Field office reorganization plan of 1995
  - 3.1. Reduced the number of Regional Offices from seven to four
  - 3.2. Reduce the number of District Offices from 63 to 33
  - 3.3. Centralize many of its taxpayer service operations

### **C. The Seeds for the New IRS**

1. The 1996 National Commission on Restructuring the IRS
  - 1.1. Issued its report in June of 1997
  - 1.2. Contained a side comment about reorganizing IRS by taxpayers characteristics

### **D. Congress Mandates Restructuring of IRS**

1. §1001(a)(2) and (3) of the IRS Reform and Restructuring Act of 1998. (See Exhibit 1)
2. Directed IRS to eliminate the existing three-tiered geographic structure
3. Directed IRS to create organizational units serving particular groups of taxpayers with similar needs

### **E. IRS Four Phased Plan for Restructuring**

1. Phase 1
  - 1.1. IRS hired a consulting firm, Booz-Allen & Hamilton to "validate the high-level concept of organizing around taxpayer needs".
  - 1.2. Phase 1 took place from April to August of 1998. Booz-Allen & Hamilton was paid \$4.2 million for their work on Phase 1
2. Phase 2A
  - 2.1. Began in September of 1998

- 2.2. 150 IRS employees "partnered" with Booz-Allen & Hamilton "with the goal of designing the modernized IRS structure within six months."
- 2.3. IRS released the 171 page Reorganization Blueprint Report in May of 1999
  - a. Described by the IRS as:
    1. A "work in progress";
    2. A compilation of the area-specific blueprints developed by each of the IRS's initial design teams; and
    3. An overview of the approach the IRS will take in its next, more detailed design and implementation phase of reorganization
  - b. A condensed version - Publication 3349 "Modernizing America's Tax Agency" - has also been released
3. Phase 2B
  - 3.1. Will create "an even sharper picture of the future IRS by providing more detail about the organization structure."
  - 3.2. Expected to take approximately six months
  - 3.3. Scheduled for completion in December of 1999
4. Phase 3
  - 4.1. Described as the "implementation of each of the organization units."
  - 4.2. Will include:
    - a. Physically establishing new offices
    - b. "Transitioning" employees and managers to the new organization, and
    - c. reassigning workflow
    - d. Expected to take two to three years

## **II. OVERVIEW OF REORGANIZATION BLUEPRINT**

### **A. The Grand Scheme (See Exhibit 3):**

1. Organizational units with "end-to-end" responsibility
2. "Operating Divisions" service specific taxpayers by characteristics
3. "Functional Organizations" service the Operating Divisions and all Taxpayers
4. "Support Organizations" service the Operating Divisions and Functional Organizations, and
5. The National Office

**B. Geographic Alignment**

1. The redesigned geographic structure will realign management and employees to focus on serving specific groups of taxpayers within a geographic area rather than serving all taxpayers in that area
2. The major changes in the organization structure will be management reporting relationships
3. IRS staff are currently distributed around major population centers and the majority of employees will remain in the same geographic area
4. While employment levels in each geographic area will remain relatively constant, the management structure and the ways of providing service to taxpayers will change significantly

**C. Operating Divisions**

1. Four Operating Divisions will be responsible for serving specific groups of taxpayers:
  - 1.1. Wage and Investment (W&I);
  - 1.2. Small Business and Self-Employed (SB/SE);
  - 1.3. Large and Mid-Size Business (L&MSB); and
  - 1.4. Tax Exempt and Government Entities (TE/GE)

**D. Functional Organizations**

1. Four functional organizations will be responsible for specific issues and cases
  - 1.1. Counsel;
  - 1.2. Appeals;
  - 1.3. Criminal Investigation; and
  - 1.4. National Taxpayer Advocate

**E. Support Organizations**

1. Two Support Organizations will be responsible for providing common services to all of IRS
  - 1.1. Agency-Wide Shared Services; and
  - 1.2. Information Services (Chief Information Officer, "CIO")

**F. National Office**

1. National Office will be reduced in size and will have responsibility for:
  - 1.1. Overall strategy
  - 1.2. Sets broad policy,
  - 1.3. Reviews plans and goals of the operating units, and
  - 1.4. Develops major improvement initiatives

### **III. OPERATING DIVISIONS:**

#### **A. The Wage and Investment (W&I) Operating Division**

1. Taxpayers with wage and investment income only
2. Will not include taxpayers with
  - 2.1. Schedules C, E, F or 2106, or
  - 2.2. International activity
3. Structure divided into:
  - 3.1. Pre-Filing activities
    - a. Communications, Assistance, Research, & Education (CARE)
    - b. Geographically dispersed field structure
  - 3.2. Filing activities:
    - a. Customer Account Services (CAS)
    - b. Located at five Service Centers
      1. Andover,
      2. Atlanta,
      3. Austin,
      4. Fresno, and
      5. Kansas City
  - 3.3. Post-Filing Activities:
    - a. Remotely through Compliance at the five Service Centers,
    - b. Through Field Assistance offices;
    - c. By subcontracting complex cases to SB/SE Operating Division
4. W&I Tax Resolution Representative (TRR) position will be created
  - 4.1. TRRs will provide assistance, education, and compliance support to taxpayers, fulfilling both pre-filing and post-filing needs.
  - 4.2. TRRs will report to W&I CARE and will constitute 100% of W&I field compliance staffing.
  - 4.3. Cases including complex examination issues or requiring enforcement action will be subcontracted to the SB/SE Operating Division
5. Geographic organization:
  - 5.1. Headquarters located in Atlanta
  - 5.2. Field locations divided into seven areas with headquarters located in Buffalo, Greensboro, Indianapolis, New Orleans, Phoenix, St. Louis and San Francisco

- 5.3. The seven areas are divided into territories which are further divided into groups

**B. The Small Business and Self-Employed (SB/SE) Operating Division**

1. Taxpayers that are:
  - 1.1. Individuals filing income tax form 2106 (business expenses), schedule C (self-employed), schedule E (rental properties and royalties), or schedule F (farmer)
  - 1.2. Corporations and partnerships with assets less than or equal to \$5 million
  - 1.3. Estate and Gift tax returns
  - 1.4. Fiduciary tax returns
  - 1.5. Individuals with international activities
2. SB/SE Operating Division will also have responsibility for processing all tax returns, including income tax, employment tax and excise returns, submitted by taxpayers serviced by the L&MSB and Tax Exempt Operating Divisions
3. Structure divided into:
  - 3.1. Pre-Filing - Taxpayer Education and Communication (TEC)
  - 3.2. Filing - Customer Account Services (CAS)
  - 3.3. Post-filing - Compliance
    - a. Structure includes field organization, centralized services, and policy groups
    - b. Field Organization
      1. will handle face-to-face contact cases
      2. The field organization will be segmented into geographic sections: 14 areas, 179 territories and 1,394 groups
    - c. Compliance Services Organization
      1. will handle those compliance activities NOT requiring significant face-to-face interaction with taxpayers
      2. Three functional groups: 1) Insolvency; 2) Remote Exam, and 3) Remote Collection (Automated Collection System (ACS) and Service Center Collection Branch)
4. Walk-in services for SB/SE will be provided by W&I managed Taxpayer Assistance Centers (TACs)
5. Geographic Organization:
  - 5.1. Headquarters located in New Carrollton, Maryland
  - 5.2. 14 Areas located in Baltimore, Boston, Chicago, Dallas, Denver, Detroit, Jacksonville, Laguna Niguel, Nashville, New York, Oakland, Philadelphia, St. Paul, and Seattle

- 5.3. Filing activities will be managed centrally through Customer Account Services (CAS) at
  - a. Five Service Centers located at Brookhaven, Cincinnati, Memphis, Ogden, and Philadelphia, and
  - b. Eight dedicated call sites located at Buffalo, Pittsburgh, Richmond, Oakland, Denver, Cleveland, Indianapolis and Nashville

**C. The Large and Mid-Size Business (L&MSB) Operating Division**

- 1.1. C Corporations, Sub-S corps, and partnerships with assets over \$5 million
- 1.2. Organized into Headquarters, and Industry Segments with field offices
- 1.3. L&MSB Headquarters in Washington, D.C.
  - a. US Competent Authority
  - b. Customer Account Services will respond to L&MSB taxpayer account inquiries
  - c. Exam Specialists (Financial Products Specialists, Economists, Engineers, Computer Audit Specialists and International Examiners) will conduct examinations in their respective specialty areas
  - d. Strategy and Program Planning will conduct cross-industry research and analysis, analyze tax law changes, create the compliance/examination plan, provide cross-industry issue advice and assistance and provide input to forms design and distribution
  - e. Quality Measurement will ensure that business processes are operating properly and all systems have the appropriate checks and balances in place
  - f. Equal Employment Opportunity will establish programs, procedures and policies, provide training, analyze trends and recommend actions
  - g. Finance will manage the overall L&MSB process and administrative accounting
  - h. Human Resources will drive consistency and fair execution of IRS Core HR policies
- 1.4. Industry Segments:
  - a. Financial Services and Healthcare
    - 1. Headquarters in Manhattan
    - 2. Consists of taxpayers related to commercial banking, savings and loans, securities and financial services, health care and insurance
  - b. Communication, Technology, Media
    - 1. Headquarters in San Francisco Bay Area
    - 2. Comprised of three basic types of taxpayers: 1) those that produce computers and related equipment; 2) those related to media, including communications and software; and 3) various types of sports franchises and recreational firms

- c. Energy and Chemical
  - 1. Headquarters in Houston
  - 2. Consists of taxpayers related to oil and gas, mining, forest products and utilities
- d. Food and Retail
  - 1. Headquarters in Chicago
  - 2. Consists of taxpayers related to food and beverage, retailing, pharmaceuticals, agricultural commodities and farms
- e. Manufacturing, Construction & Transportation
  - 1. Headquarters in Central New Jersey
  - 2. Consists of taxpayers involved in air and ground transportation, aerospace, motor vehicles, shipping, construction and real estate

**D. The Tax Exempt and Government Entities (TE/GE) Operating Division**

- 1. Includes:
  - 1.1. Pension plans,
  - 1.2. Exempt organizations, and
  - 1.3. Governmental entities
- 2. Organized around type of taxpayer:
  - 2.1. Employee Plans comprise private retirement plans and public retirement plans that control roughly \$4.1 trillion in assets
  - 2.2. Exempt Organizations comprises over 1.5 million tax exempt organizations including an estimated 350,000 religious organizations controlling assets of \$1.3 trillion
  - 2.3. Government Entities includes 270,000 outstanding tax exempt bond issuances with a total value of \$1.3 trillion, 86,000 Federal, state and local entities and 559 federally-recognized Indian Tribes
- 3. Geographic Organization:
  - 3.1. Headquarters in Washington, D.C. which will administer
    - a. Indian Tribal Governments,
    - b. Federal/State/Local Governments, and
    - c. Tax Exempt Bonds
    - d. Due to the small number of resources and the newness of the Government Entities segment, these programs will be run as National Programs in various posts of duty. These locations will be chosen based on the current locations of employees working in the Tax Exempt Bond program and of employees moving into the GE programs for Indian Tribal Governments and Federal, State and Local Governments

- 3.2. Employee Plans (EP), and Exempt Organizations (EO), will have footprints based on six examination areas with six EP and six EO Area managers located in nine cities
  - a. IRS employees in the Employee Plans and the Exempt Organizations segments will largely be located at their current facilities

#### **IV. FUNCTIONAL ORGANIZATIONS**

##### **A. IRS Chief Counsel**

1. Legal interpretations for all operating divisions
2. Senior legal executive as the Division Counsel for each operating division
3. Field attorneys will be assigned to specific Operating Divisions
4. Field Counsel will continue to represent the IRS in the Tax Court and the Bankruptcy Courts, and will provide legal advice to operating division personnel
5. The Counsel Design Team has proposed that the field structure include 500 General Practice attorneys located in 49 posts of duty, 250 L&MSB attorneys located in 23 posts of duty, and 25 Tax Exempt attorneys located in four posts of duty
6. Counsel's National Office will maintain its historic role of providing authoritative legal interpretations of the tax law
  - 6.1. The National Office specialists will continue to be located together in Washington, DC and will be organized primarily on the basis of the substantive tax law knowledge required by related Code sections
  - 6.2. The National Office will maintain its current responsibilities for many of the key processes that directly affect taxpayers; for example, issuing regulations, revenue rulings and other published guidance, as well as private letter rulings, technical advice and advance pricing agreements
7. Counsel has established an SES level position, reporting directly to the Chief Counsel, dedicated solely to providing legal advice to the National Taxpayer Advocate. This "Counsel to the National Taxpayer Advocate" will be located in close proximity to the National Taxpayer Advocate's offices, and will be supported by a small staff of attorneys
8. Counsel's General Legal Services (GLS) unit will continue to provide the full-range of non-tax legal services to the IRS. As in the past, GLS responsibilities will include procurement support, labor relations, ethics issues, etc. In the future, all Counsel's GLS attorneys will be managed on a centralized basis by an executive in Washington, DC (rather than through a combination of regional and National Office managers, as in the past)

##### **B. IRS Office of Appeals**

1. Structure will maintain the current geographical alignment, but will realign Appeals staff to closely mirror the new operating division structure of the IRS
2. Wage and Investment Appeals Officers will be centralized and conduct appeals primarily by telephone or correspondence

3. Small Business and Tax Exempt Appeals Officers will be dispersed throughout the country to mirror the geographic dispersion of SB/SE staff
4. Due to the heavy concentration of Large & Mid-Size Business taxpayers in large metropolitan areas, L&MSB Appeals Officers will be concentrated in those large cities, with limited representation elsewhere
5. Appeals headquarters will retain responsibility for:
  - 5.1. The Director of Practice program,
  - 5.2. Appeals of Freedom of Information Act denials, and
  - 5.3. The Art Advisory services
6. New procedures to be instituted:
  - 6.1. A mandatory group manager conference between a group manager and the taxpayer must be held in an attempt to resolve any factual issues before closing the case in the operating division.
  - 6.2. If the group manager conference is unsuccessful, the case can be passed to a new "Fast Track Mediation" process in Appeals
  - 6.3. "Fast Track Mediation." will seek to resolve factual disputes within an average of 14 days, as opposed to the nine months currently required for a full appeal
  - 6.4. Taxpayers who are unsatisfied with the results of Fast Track Mediation will still have the option of requesting a traditional appeal
7. Timing of Implementation
  - 7.1. During the first half of calendar year 2000, Appeals anticipates creating all three of the operating unit headquarters and realignment of the front-line Appeals Officers
  - 7.2. By June 2000, most Appeals employees will be aligned and will have received training to prepare them for their new roles
  - 7.3. During the second half of 2000, national implementation of all new Appeals programs will be complete

**C. Taxpayer Advocate**

1. Centralized under the National Taxpayer Advocate
2. Taxpayer Advocate employees will be geographically distributed to provide local contact with taxpayers
3. A senior Taxpayer Advocate in each operating division will be charged with identifying systematic issues or problems impacting the taxpayers in that division
4. The Taxpayer Advocate will be organized around two major functions:
  - 4.1. Casework and
  - 4.2. Systemic analysis and advocacy.
  - 4.3. Approximately 2,100 of the 2,400 total staff will be assigned to the Casework Unit

- 4.4. 300 employees will work in the Systemic Analysis and Advocacy Unit and the headquarters, located in Washington, DC.
5. Casework.
  - 5.1. The Casework Unit will be responsible for resolving all individual taxpayer problems that meet Taxpayer Advocate criteria.
  - 5.2. The footprint of the Casework Unit includes local Taxpayer Advocates in every state and every service center, a W&I Service Center Advocate located in Atlanta, a SB/SE Service Center Advocate located in Cincinnati, and seven Area Advocates located in Washington, Hartford, Richmond, Fort Lauderdale, Milwaukee, Dallas, Seattle, and Oakland. (Note: These seven areas match the W&I areas.)
6. Systemic Analysis
  - 6.1. The Systemic Analysis and Advocacy Unit will be responsible for working with the Operating Divisions to identify systemic problems, analyze root causes, implement solutions, and proactively identify potential problems with new systems and procedures
  - 6.2. Two Operating Division Advocates will be aligned to the Operating Divisions:
  - 6.3. The Taxpayer Advocate for W&I and Tax Exempt will be located in Atlanta, and the Taxpayer Advocate for L&MSB and SB/SE will be located in New Carrollton. Each of these Operating Division Taxpayer Advocates will have a small, dedicated staff who will work closely with the Operating Division management staff

**D. The Criminal Investigation Division (CID)**

1. Approximately 3,000 IRS employees
2. IRS design team working on blueprint based on April 1999 report completed by Judge William Webster

**V. SUPPORT SERVICES ORGANIZATIONS:**

**A. Information Systems**

1. Centralized management of information systems resources
2. Chief Information Officer ("CIO")

**B. Agency-Wide Shared Services (AWSS)**

1. Provides non-information common services such as
  - 1.1. facilities,
  - 1.2. procurement and
  - 1.3. personnel processing.
2. Will eventually include preparation and distribution of forms and publications.

## Exhibit 1 - §1001 of the IRS Reform Act of 1998

### TITLE I

#### REORGANIZATION OF STRUCTURE AND MANAGEMENT OF THE INTERNAL REVENUE SERVICE

##### SUBTITLE A

#### REORGANIZATION OF THE INTERNAL REVENUE SERVICE

##### SEC. 1001

#### REORGANIZATION OF THE INTERNAL REVENUE SERVICE

(a) IN GENERAL. -- The Commissioner of Internal Revenue shall develop and implement a plan to reorganize the Internal Revenue Service. The plan shall --

(1) supersede any organization or reorganization of the Internal Revenue Service based on any statute or reorganization plan applicable on the effective date of this section;

(2) eliminate or substantially modify the existing organization of the Internal Revenue Service which is based on a national, regional, and district structure;

(3) establish organizational units serving particular groups of taxpayers with similar needs; and

(4) ensure an independent appeals function within the Internal Revenue Service, including the prohibition in the plan of ex parte communications between appeals officers and other Internal Revenue Service employees to the extent that such communications appear to compromise the independence of the appeals officers. (b) SAVINGS PROVISIONS. --

(1) PRESERVATION OF SPECIFIC TAX RIGHTS AND REMEDIES. -- Nothing in the plan developed and implemented under subsection

(a) shall be considered to impair any right or remedy, including trial by jury, to recover any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority, or any sum alleged to have been excessive or in any manner wrongfully collected under the internal revenue laws. For the purpose of any action to recover any such tax, penalty, or sum, all statutes, rules, and regulations referring to the collector of internal revenue, the principal officer for the internal revenue district, or the Secretary, shall be deemed to refer to the officer whose act or acts referred to in the preceding sentence gave rise to such action. The venue of any such action shall be the same as under existing law

(2) CONTINUING EFFECT OF LEGAL DOCUMENTS. -- All orders, determinations, rules, regulations, permits, agreements, grants, contracts, certificates, licenses, registrations, privileges, and other administrative actions --

(A) which have been issued, made, granted, or allowed to become effective by the President, any Federal agency or official thereof, or by a court of competent jurisdiction, in the performance of any function transferred or affected by the reorganization of the Internal Revenue Service or any other administrative unit of the Department of the Treasury under this section, and

(B) which are in effect at the time this section takes effect, or were final before the effective date of this section and are to become effective on or after the effective date of this section, shall continue in

effect according to their terms until modified, terminated, superseded, set aside, or revoked in accordance with law by the President, the Secretary of the Treasury, the Commissioner of Internal Revenue, or other authorized official, a court of competent jurisdiction, or by operation of law

(3) PROCEEDINGS NOT AFFECTED. -- The provisions of this section shall not affect any proceedings, including notices of proposed rulemaking, or any application for any license, permit, certificate, or financial assistance pending before the Department of the Treasury (or any administrative unit of the Department, including the Internal Revenue Service) at the time this section takes effect, with respect to functions transferred or affected by the reorganization under this section but such proceedings and applications shall continue. Orders shall be issued in such proceedings, appeals shall be taken therefrom, and payments shall be made pursuant to such orders, as if this section had not been enacted, and orders issued in any such proceedings shall continue in effect until modified, terminated, superseded, or revoked by a duly authorized official, by a court of competent jurisdiction, or by operation of law. Nothing in this paragraph shall be deemed to prohibit the discontinuance or modification of any such proceeding under the same terms and conditions and to the same extent that such proceeding could have been discontinued or modified if this section had not been enacted

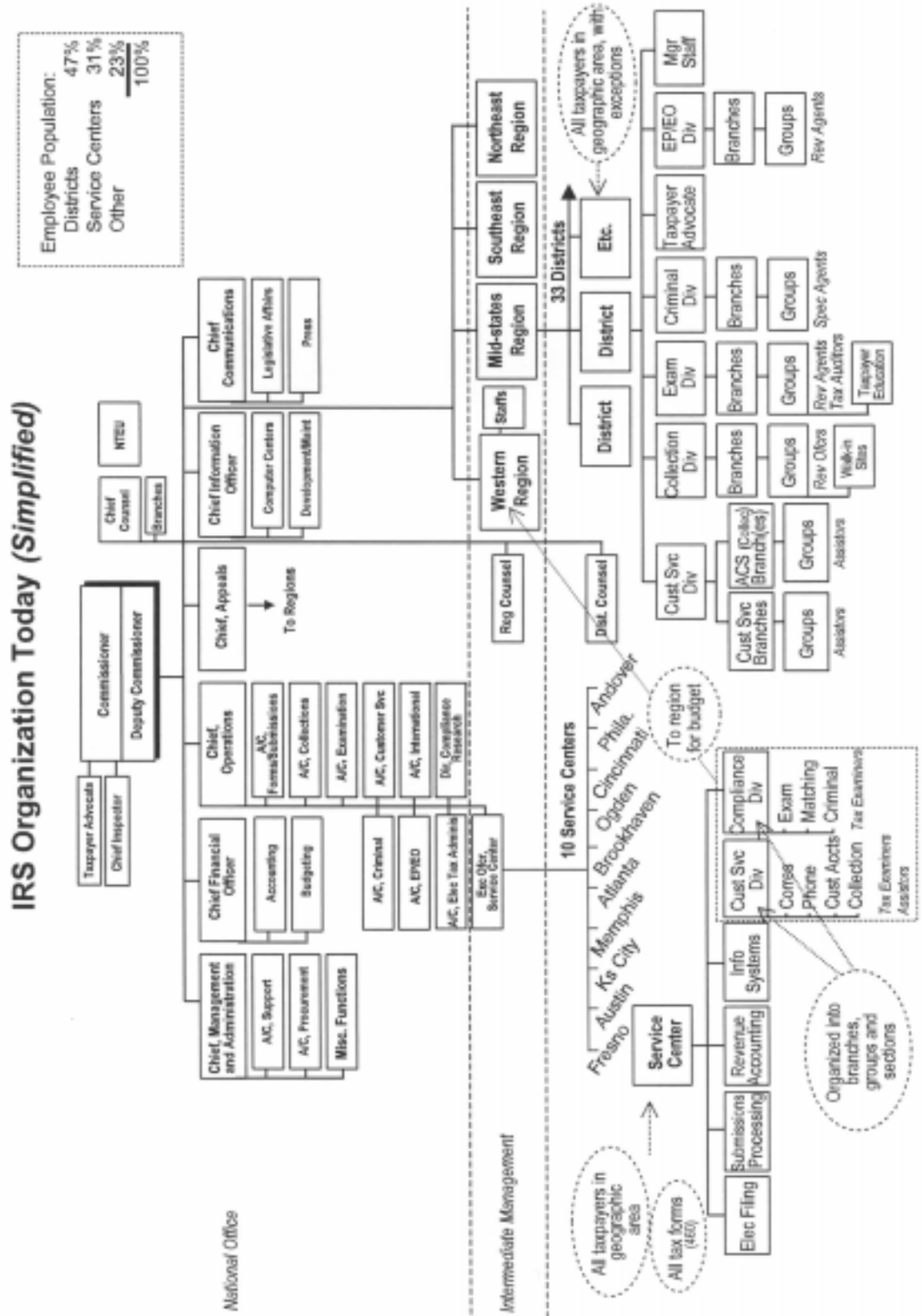
(4) SUITS NOT AFFECTED. -- The provisions of this section shall not affect suits commenced before the effective date of this section, and in all such suits, proceedings shall be had, appeals taken, and judgments rendered in the same manner and with the same effect as if this section had not been enacted

(5) NONABATEMENT OF ACTIONS. -- No suit, action, or other proceeding commenced by or against the Department of the Treasury (or any administrative unit of the Department, including the Internal Revenue Service), or by or against any individual in the official capacity of such individual as an officer of the Department of the Treasury, shall abate by reason of the enactment of this section

(6) ADMINISTRATIVE ACTIONS RELATING TO PROMULGATION OF REGULATIONS. -- Any administrative action relating to the preparation or promulgation of a regulation by the Department of the Treasury (or any administrative unit of the Department, including the Internal Revenue Service) relating to a function transferred or affected by the reorganization under this section may be continued by the Department of the Treasury through any appropriate administrative unit of the Department, including the Internal Revenue Service with the same effect as if this section had not been enacted

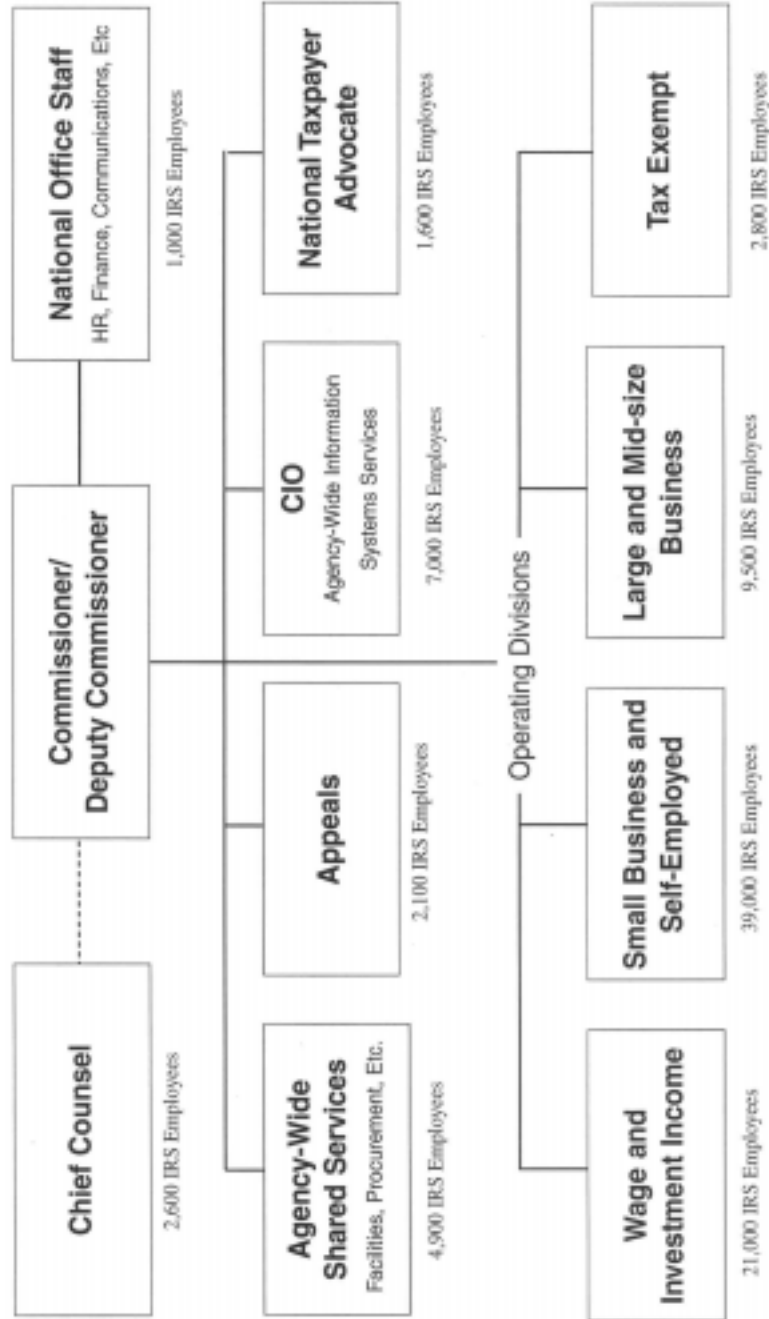
(c) EFFECTIVE DATE. -- This section shall take effect on the date of the enactment of this Act.

### Exhibit 2 - Existing IRS Structure



### Exhibit 3 - Revised IRS Structure

# Internal Revenue Service (Future Organization)



(NOTE: All numbers are approximate and subject to change.)

(NOTE: Placement of Criminal Investigation pending completion of Webster review.)

## Exhibit 4 - Characteristics of Taxpayers Serviced by the Four Operational Units

### Taxpayer Characteristics */\**

	Wage & In- vestment	Small Business & Self- Em- ployed	Large & Mid- size Business	Tax Exempt & Government Entities
Number of filers	90 million	40 million	180,000	1.9 million <i>/**</i>
Number of individual taxpayers	116 million	--	--	--
Total tax liability (billions)	\$265	\$816	\$395	\$94
Average tax liability per filer	\$3,003	\$20,251	\$2,213,597	\$49,388
Gross cash paid (billions)	\$38	\$562	\$687	\$198
Avr # of trans. w/IRS per filer/year	4-Jan	Apr-60	60+	Apr-60
Percent preparing own returns	59%	20%	--	--
Assets regulated	--	--	--	\$6.7 trillion
Average # of income tax forms	1.7	4	--	--

#### FOOTNOTES TO TABLE

*/\** Please note numbers are estimated and subject to change.

*\*\** Please note that while TE/GE has 1.9 filers, it serves approximately 3 million entities (many of which are not required to file).

## Exhibit 5 - W & I Operating Division

### Wage And Investment Operating Division

