



INFORMATION NOTE

Management of Email

Prepared by
Forum on Tax Administration
Taxpayer Services Sub-group

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CENTRE FOR TAX POLICY AND ADMINISTRATION

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ABOUT THIS DOCUMENT

Purpose

The purpose of this note is to share information about email implementations as they affect taxpayer service delivery from a small number of national revenue bodies.

Background

Since its establishment in July 2002, the Forum on Tax Administration (FTA), a subsidiary body of the OECD's Committee on Fiscal Affairs (CFA), has operated with the broadly stated mandate *to develop effective responses to current administrative issues in a collaborative way, and engage in exploratory dialogue on the strategic issues that may emerge in the medium to long term.* To carry out this mandate, the Forum's work is directly supported by two specialist Sub-groups—Compliance and Taxpayer Services (previously e-services)—that each carry out a program of work agreed by member countries.

The Taxpayer Services Sub-group exists to provide a forum for members to share experiences and knowledge of approaches to taxpayer service delivery, in particular through the use of modern technology. In this context, it is expected to: 1) periodically monitor and report on trends in taxpayer service delivery, with a particular focus on the development of electronic/online services; 2) examine ways to promote the uptake and use of electronic services by revenue bodies; 3) examine options for cross-border administrative simplification and consistency; and 4) assist, as appropriate, other groups of the CFA.

At its meeting in September 2004, the Sub-group decided to survey a small number of revenue bodies concerning their use of email for providing services to taxpayers, given members' interest and the fact many revenue bodies were expressing doubts and concerns with the practical viability of such services on any significant scale.

Caveat

National revenue bodies face a varied environment within which administers their taxation system. Jurisdictions differ in respect of their policy and legislative environment and their administrative practices and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance.

The documents forming the OECD tax guidance series need to be interpreted with this in mind. Care should always be taken when considering a country's practices to fully appreciate the complex factors that have shaped a particular approach.

Inquiries and further information

Inquiries concerning any matters raised in this guidance note should be directed to Richard Highfield (Head, CTPA Tax Administration and Consumption Taxes Division), phone +33 (0)1 4524 9463 or e-mail (richard.highfield@oecd.org).

SUMMARY

This report outlines the findings from a 2005 survey of revenue bodies in six member countries (i.e. Australia, Canada, New Zealand, the Netherlands, UK and US) of solutions implemented, both administrative and technical, to manage email communications with citizens. It also includes additional insights provided by delegates during discussion of a draft version of this report at the FTA Taxpayer Services Sub-group meeting in September 2005.

The objective of this work was to share information about email implementations in relation to levels of success, issues encountered and/or resolved, processes employed, design/details of systems in use, technical/security design and any other aspects seen as relevant by the participating revenue bodies and to determine any further work required in this area.

It was clear from the survey responses that, even amongst the relatively small survey group, implementation approaches vary in a number of areas and while this work has highlighted that administrations are grappling with a similar range of issues in relation to "managing" email, no significant breakthroughs have emerged in relation to business practices or systems approaches that can be clearly defined as "best practice".

Delegates at the FTA Taxpayer Services Sub-group meeting in September 2005 agreed that the draft report reflected the difficulties they are facing in their administrations in effectively managing email, particularly unstructured email. There were differing views regarding the future potential of unstructured email, with some countries questioning its viability until security and other issues such as classification and routing are satisfactorily resolved, while others expressed the view that the incorporation of a structured knowledge base to support email inquiries could result in such inquiries replacing the more traditional channels (e.g. phone inquiries).

Given the emergent status of development and implementation of email solutions across member countries, it is not proposed to undertake further work on this topic at this time. However, any significant advances will be shared amongst member countries at future FTA Taxpayer Sub-group meetings.

INTRODUCTION

1. At the FTA Taxpayer Services Sub-group meeting in 2004, the use of email to communicate with clients was raised as an issue by many revenue bodies. It was decided to gather information from a small number of national revenue bodies that typified their use and experience with email as a channel for clients, both secure and non-secure. The purpose of the exercise was to share the experiences and, where there were common issues, use this as a lead to start further joint work.
2. Australia offered to take on the survey design, data collection, and preliminary analysis for the FTA Taxpayer Services Sub-group.
3. In May 2005, Australia sent an agreed survey questionnaire/ template on 'Email Implementation and Issues' to five member countries—Canada, the Netherlands, New Zealand, the United Kingdom (UK) and the United States (US). The survey documentation defined a range of email categories and requested each country to identify, for each category they supported, details of their solution from the aspects of security, work management, data management and client management.
4. The survey was completed by all countries with the exception of the Netherlands who advised that their current position is to not accept email to/from citizens in any form. Their officials indicated that they had run pilots of email systems as a channel for citizens to communicate with their administration, but that these pilots were stopped due to budgetary and funding issues.
5. A summary table indicating email categories supported by each of the survey countries is included at Annex A. A copy of the original covering information and survey template issued are included at Annex B. The details from the original survey responses for each country are included at Annex C.

SURVEY RESULTS – GENERAL THEMES

6. Survey results and findings are presented below for the broad categories of email defined for survey purposes.

Structured Email

7. The majority of countries (Australia, Canada, New Zealand, UK and the US) are supporting structured email on their web sites, either with or without authentication.
8. Further information regarding structured email with authentication is provided under the “Authenticated Email” section below.

Unstructured Email

9. Support for unstructured email (apart from general comments/feedback options on agency websites) appears to be less prevalent, with only the UK and US indicating they actively support this category.
 - The UK caters for unstructured email through a range of email addresses allowing citizens to direct their enquiries to a specific regional office (e.g. London, Glasgow) or on a particular topic (e.g. non-residents, child benefits).
 - The US caters for unstructured email through a number of general “help” email addresses (e.g. Help with Tax Questions, e-help desk).
 - Canada has indicated it only caters for unstructured email via the “comments” option on their website – see further information below under “Feedback and Comments” Email Facilities.

Email Responses to Citizens

10. Whilst not overtly stated in all responses, it appears that replies from revenue bodies which contain taxpayer or other sensitive information are only dealt with via email where authentication is present (i.e. the user must authenticate himself/herself to access the reply message on the agency’s web-based mail service).

Authenticated Email

11. Australia, New Zealand, the UK and US currently provide web-service facilities to enable citizens to submit enquiries and receive responses from the agency within a secure environment. These enquiries are generally limited in some way (e.g. to a specific range of topics).
12. Australia’s secure message facility is currently available to businesses and tax professionals only. Access is via the Business Portal or Tax Agent Portal. Authentication is via a PKI Digital Certificate issued by the agency. At present, tax agents in Australia are able to access the portal, including the secure message facility through the use of a PIN/Password. However, a project is underway to transition all

tax agents to PKI for all portal access. The bulk of agents will be using PKI by 31 December 2005, with the remainder (mainly the large practices) by 31 March 2006.

13. New Zealand's secure message facility is available to any citizen. Access to this facility requires the citizen to register for an online services user ID and password.
14. The UK provides this facility to individuals via their Secure Portal for Individuals (SPI). Non-residents can also submit a structured enquiry form with personal data secured via an 'https' session.
15. The US provides this service via its "e-services" facility for tax professionals. Authentication is based on "shared secrets" (data known only to the revenue body and the user). When the agency responds to a mail item submitted via a secure site, a notification is generated to the citizen's email address to alert them to access the secure site to view the response. In some cases, email notification is only provided where the citizen has elected to be notified (and provided their email address).
16. Generally, attachments are not supported with this category of email. Australia introduces the ability to include attachments in September 2005.

Notification of Secure Message

17. As mentioned above, outbound email notifications are generally issued to advise citizens that a response to their query has been posted to their secure message site.
18. In addition, messages are issued to advise that transactions are ready and due for filing. For example, Australia provides email advice to businesses when their Business Activity Statement¹ is available for completion. They can then go to the Business Portal or Electronic Commerce Interface (ECI), authenticate themselves using their PKI Certificate and complete and file the form.
19. The US also uses email advice to notify registered users of its e-services system of performance issues/outages, expiration of passwords and confirmation of updates to account information.

"Feedback" and "Comments" Email Facilities

20. Whilst not covered in all survey responses, most agencies provide a "comments" or "feedback" facility on their web-sites, either as a structured form or free-text email. Generally, an auto-response is generated as a web-page or email to the citizen's email address thanking them for their input and advising that no further response will be provided.
21. These facilities are provided for citizens to submit general feedback and suggestions for improvement relevant to areas such as web-site layout, usability and availability/relevance of information.

¹ Business activity statements are designed to enable business taxpayers to report (and pay) all of their regular tax liabilities (e.g. personal income tax withholdings, advance payments of taxpayers' own income tax, VAT and fringe benefits tax) with a single return form and payment.

22. Despite the potential for these facilities to be used by citizens to pose specific questions seeking advice or action from the agency, feedback from the countries surveyed has not raised this as a significant issue.

Service Standards for Responses to Email

23. For most email types reported in the survey, there is no defined service standard for responding to email – generally the standard is the same as that for correspondence via post. The exceptions are:
- Canada has a target of a 2-day response time for Email Category (*Authenticated Email*).
 - The UK has faster response times for Email Categories [*Email Responses to Citizens, Authenticated Email and Notification of Secure Message*].
24. Comments received indicate that clients generally expect faster turnaround for email and, in some cases, email will be dealt with more quickly than paper correspondence as a matter of course.

Other

25. In their survey response, Canada has put forward the view that the introduction of secure websites such as their “My Account” service, where appropriately authenticated citizens can view and/or update a range of information regarding their tax affairs, has the potential to supersede the need for many email-based enquiries.

CONCLUSIONS

26. It is difficult to draw definitive conclusions regarding “best practice” from the survey feedback as there are a range of technology and business process approaches being taken by agencies in supporting (or not supporting) various categories of email.
27. However, it is apparent that secure email solutions are required (both inbound and outbound) to deal with electronic correspondence regarding sensitive or taxpayer information and that a number of countries have implemented solutions using a range of approaches (eg. client portals, secure message sites).
28. There is minimal support for automated responses and, at this stage it does not appear that automated responses containing specific taxpayer or other sensitive information are being considered for the near future.

Update following Meeting of FTA Taxpayer Services Sub-group (September 2005)

29. Discussion of the draft version of this report took place at the FTA Taxpayers Services Sub-group in September 2005 and delegate input was consistent with the somewhat varied findings from the original survey group.
30. Delegates confirmed that the findings from the survey echoed the general difficulties experienced in their own revenue bodies in effectively managing emails, particularly those received in an unstructured form. A number of delegates advised that they did not actively promote their email services and others questioned whether a market demand actually exists for such services.
31. Some countries are less than satisfied with their existing email operations in a range of areas, including content and work management. The lack of centralised controls is also an issue for some revenue bodies.
32. A common area of concern is security for unstructured email – several delegates thought it was vital this aspect was resolved before effective email communication would be achievable, particularly in relation to communication containing specific taxpayer or other sensitive information. Others considered the use of a structured knowledge base in conjunction with email services would eventually enable email to be a viable and cheaper alternative to existing phone inquiry services.
33. Whilst the Sub-group agreed it may be valuable to undertake further work in this area in future, the development of email solutions amongst member countries is not currently at a level of sophistication to clearly guide best practice in this area.
34. Delegates agreed to share details of any significant advances or developments in managing email in their administrations at future meetings of the Sub-group.

Annex A – Table of Responses
Email Implementation and Issues - Survey Responses (2005)

Country	Response Received?	Email Categories Supported by Revenue Bodies												
		1	2	3	4	5	6	7	8	9	10	11		
Australia	Y				✓	✓			✓					
Canada	Y	✓ ¹	✓ ¹	✓ ¹	✓	✓ ²								
Netherlands	Y ³													
New Zealand	Y				✓									
UK	Y		✓	✓	✓				✓					
US	Y		✓	✓	✓	✓			✓					

Notes

1. These emails are created using the "comments" option on a revenue bodies' website (would not expect taxpayer/sensitive information to be included)
2. Response is an "auto reply" to confirm message has been received by agency
3. Survey not completed. However, written response received advising that email is not accepted from taxpayers or their representatives

Email Category Descriptions

1	Email - unstructured containing in-confidence (taxpayer) information sent from a taxpayer to the revenue body
2	Email - unstructured seeking clarification/interpretation of the tax law
3	Email - unstructured seeking clarification/update on transaction process/progress
4	Email - structured form that has been completed on your site without any authentication
5	Email - structured form that has been completed on your site after the taxpayer has authenticated themselves
6	Email - Auto response from your agency containing no specific taxpayer information
7	Email - Auto response from your agency containing taxpayer and possibly sensitive information
8	Email - notification of a secure message
9	Email - response prepared by staff that may contain taxpayer or sensitive information
10	Email - response prepared by staff that contributes to a "cross-agency" enquiry where there are privacy issues between agencies
11	Electronic Enquiry support - where a decision system provides a structured enquiry and a suggested answer, escalates as an email where further assistance is required.

Annex B – Original Survey Information

Email Implementation and Issues

1. Information Sharing and Exchange

At the last meeting of the OECD Taxpayer Services Sub-group, it was agreed that we should examine and share information relating to the successful (or unsuccessful) implementation of secure email processes and systems between the administrations and their clients.

There are a range of common issues that some of the agencies are working on, while it was apparent that some agencies had resolved some/all of these and achieved some success.

The purpose of this information sharing and exchange exercise is to provide details of:

- what has been done ;
- level of success;
- issues encountered and or resolved (detailed list of issues is below);
- processes that have been put in place to deal with this work;
- design and or details of the system(s) that have been put in place for this;
- details of any technical or security design that has helped;
- any other relevant discussion

Since the Taxpayer Services Sub-group meeting, it has become evident that while some of the details above can flow quite easily, there are some differences in the use of the term “email” for some of our agencies.

2. Email Categories

The following list is a guide to the various functions/processes that we have uncovered that come under the banner of “email”. If there is a story to tell about implementation, we need to know which of the categories we are talking about.

1. Email – unstructured containing in-confidence (taxpayer) information sent from a Taxpayer to the agency
2. Email – unstructured seeking clarification/interpretation of the tax law
3. Email – unstructured seeking clarification/update on transaction process/progress
4. Email – structured form that has been completed on your site without any authentication
5. Email – structured form that has been completed on your site after the taxpayer has authenticated themselves
6. Email – Auto responses from your agency containing no specific taxpayer information
7. Email – Auto response from your agency containing taxpayer and possibly sensitive information
8. Email – notification of a secure message
9. Email – response prepared by staff that may contain taxpayer or sensitive information
10. Email – response prepared by staff that contributes to a “cross agency” enquiry where there are privacy issues between agencies
11. Electronic Enquiry support – where a decision system provides a structured enquiry and a suggested answer, escalates as an email where further assistance is required

3. Characteristics of the solution

The following is a list of some of the common design elements or issues that surround secure email. Details of the solutions that agencies have or are considering against the following points would be helpful.

3.1 Security

- Method of Authentication
- Identification methods – business, individuals, agents etc
- Encryption
- Notification/delivery

3.2 Work Management (workflow)

- Indexing (identifying who it is to/from)
- Classification – what is the topic/subject
- Routing/workflow for actioning
- Tracking/reporting
- Channel discrimination eg, does an email request get actioned faster than a letter?/are there any new Service standards for email
- Efficiency (is this faster or slower than other channels)

3.3 Data Management

- What and where are they stored
- How are they archived, and made available for retrieval

3.4 Client Management

- Dealing with attachments
- Maintaining email addresses
- Return Undelivered emails – revert to paper?
- Assurances that emails that were sent were received/read

Email Implementation and Issues - Questionnaire Template

Country - _____

Email Category – _____

Business Scenario – _____

Volumes per annum – _____ (HIGH / MEDIUM / LOW)

Security <ul style="list-style-type: none"> • Method of Authentication • Identification methods – business, individuals, agents etc • Encryption • Notification/delivery 	Work Management (workflow) <ul style="list-style-type: none"> • Indexing (identifying who it is to/from) • Classification – what is the topic/subject • Routing/workflow for actioning • Tracking/reporting • Channel discrimination eg, does an email request get actioned faster than a letter?/Service standards 	Data Management <ul style="list-style-type: none"> • What and where are they stored • How are they archived, and made available for retrieval 	Client Management <ul style="list-style-type: none"> • Dealing with attachments • Maintaining email addresses • Return Undelivered emails – revert to paper? • Assurances that emails that were sent were received/read
Brief Details	Brief Details	Brief Details	Brief Details

Annex C – Details of Individual Survey Responses

Email Category 1. Unstructured containing in-confidence (taxpayer) information sent from a taxpayer to the revenue body	
Country	Canada
Business Scenario	Client send message via "comments" mailbox (this is the only email address available) Auto response is provided as follows: * Thank you for contacting the Canada Revenue Agency (CRA). We appreciate all comments about our Web site and other services and use them to make improvements. We do not use email to reply to individual or business tax questions or requests for help with an electronic service. If you have a question, or you need help with one of our electronic services, please call us. To get our telephone numbers, visit our Contact us section at: "
Volumes per annum	Very Low
Security	<ul style="list-style-type: none"> ▪ No authentication ▪ All lines of business ▪ No encryption
Work Management	<ul style="list-style-type: none"> ▪ The only identification is the email address of the client ▪ Emails are to our "Comments" which solicits suggestions for improvement. Clients are thanked and told we will not be replying (See auto response reply above in red) ▪ Suggestions are sent to the responsible program owner for the specific content or web architecture managers ▪ No tracking ▪ Email suggestions are considered equally with all suggestions received via the other channels
Data Management	<ul style="list-style-type: none"> ▪ Suggestions would be retained and archived consistent with suggestions received via other channels
Client Management	<ul style="list-style-type: none"> ▪ Any attachments to the email, which is allowed to enter through our firewall, would be forwarded as appropriate to the content or architecture manager. ▪ Email addresses are not maintained ▪ Should any email be returned undelivered, no action is possible as the only link with the client is the email address provided by them ▪ No follow up is taken to ensure emails have been read.

Note – Canada was the only respondent in relation to this Email category.

Email Category 2. Unstructured seeking clarification/interpretation of the tax law

Country	Canada	UK	US	US
Business Scenario	Client send message via "comments" mailbox (this is the only email address available) Standard Auto response is provided as indicated for Email Category 1.	Customs and Excise	Electronic Tax Law Assistance (ETLA) and Referral Mail (RMail) Department of the Treasury, Internal Revenue Service, Wage & Investment (W&I)	IRS/International Operations/US Embassy, Paris irs.paris@irs.gov email address Department of the Treasury, Internal Revenue Service, Large & Mid-Size Business (LMSB)/International/Overseas Operations/US Embassy - Paris
Volumes per annum	Very Low	Low	Not specified	Not specified
Security	<ul style="list-style-type: none"> ▪ No authentication ▪ All lines of business ▪ No encryption 	<ul style="list-style-type: none"> ▪ No method of authentication. ▪ Multiple email addresses used to distinguish right office to deal with enquiry. ▪ No encryption. ▪ General email facility to allow the traders to contact the department by email. 	<ul style="list-style-type: none"> ▪ There is no method of Authentication. ▪ Identification methods are indicated in the customers message ▪ Encryption is not used. ▪ There is not confirmation of delivery but there is receipt of "undeliverable" messages back into inventory. 	<ul style="list-style-type: none"> ▪ Email address is published in the Tax assistance Booklet each filing season. Taxpayers email tax questions. They are told not to include SSN's. ▪ There is no encryption/secure messaging.
Work Management	<ul style="list-style-type: none"> ▪ The only identification is the email address of the client ▪ Emails are to our "Comments" which solicits suggestions for improvement. Clients are thanked and told we will not be replying (See auto response reply above in red) ▪ Suggestions are sent to the responsible program owner for the specific content or web architecture managers ▪ No tracking ▪ Email suggestions are considered equally with all suggestions received via the other channels. 	<ul style="list-style-type: none"> ▪ Routing based on the direct email address used to geographic based office. ▪ Classification dependent on customer included reference information (optional). ▪ No tools for tracking and reporting. ▪ 10 days Service Level (no different to post). 	<ul style="list-style-type: none"> ▪ ETLA: No identification of sender (email address only). ▪ RMAIL: Customer is asked for a name but not required to disclose. ▪ Customer classifies the topic of their tax law question (i.e.: Trusts, Estimated Tax, E-file). ▪ Messages worked as a FIFO basis. ▪ Just by the mere definition and method, of course an email request will be answered faster than a letter. 	<ul style="list-style-type: none"> ▪ Secretary opens email each morning and distributes questions to Taxpayer Service Specialists. ▪ These are logged in when assigned to the specialist and closed after response has been made. ▪ Responses are either via return email or telephone calls. ▪ Some questions (requests for forms, etc) are handled directly by secretary.
Data Management	<ul style="list-style-type: none"> ▪ Suggestions would be retained and archived consistent with 	<ul style="list-style-type: none"> ▪ No technology in place currently – but email management solution 	<ul style="list-style-type: none"> ▪ All fields within a message are stored in the Message History 	<ul style="list-style-type: none"> ▪ Emails are left on email server after being answered.

Email Category 2. Unstructured seeking clarification/interpretation of the tax law

Country	Canada	UK	US	US
	<p>suggestions received via other channels</p>	<p>to be rolled out in 2006.</p>	<p>File (Current year plus one prior year) – the ETLA Server in Austin.</p> <ul style="list-style-type: none"> ▪ Messages are maintained for 3 years (on the ETLA Server) and to my knowledge are not retrievable after the 3 year period. 	<ul style="list-style-type: none"> ▪ Secretary goes in and purges all closed email questions approximately every 3 months. ▪ There is no need for future retrieval.
Client Management	<ul style="list-style-type: none"> ▪ Any attachments to the email, which is allowed to enter through our firewall, would be forwarded as appropriate to the content or architecture manager. ▪ Email addresses are not maintained ▪ Should any email be returned undelivered, no action is possible as the only link with the client is the email address provided by them ▪ No follow up is taken to ensure emails have been read. 	<ul style="list-style-type: none"> ▪ Attachments allowed. ▪ Stored according to local practices (bearing in mind no authentication). ▪ No checking that reply has been received. 	<ul style="list-style-type: none"> ▪ Responses do not contain attachments. ▪ An email address is one of the fields in a message that is maintained is maintained in the Message History File for ETLA and RMAIL. ▪ Messages that are returned undeliverable are reviewed for common errors in the email address. ▪ There is no way of knowing if an email message sent via Rmail or ETLA was received or read. 	<ul style="list-style-type: none"> ▪ Attachments are sometimes included by taxpayers and left with the email when forwarded for action. ▪ We have no need to maintain email addresses of individuals sending us questions. ▪ After the question has been answered, the issue is considered closed.

Email Category 3. Unstructured seeking clarification/update on transaction process/progress

Country	Canada	UK	UK	UK	US
Business Scenario	Client send message via "comments" mailbox (this is the only email address available). Auto response is provided, as indicated in Email Category 1.	Customs and Excise		Online Services Helpdesk	e-help desk Department of the Treasury, Internal Revenue Service, Wage & Investment (W&I)
Volumes per annum	Very Low	Low		High = 15k per month (60k seasonal monthly peak)	Not specified
Security	<ul style="list-style-type: none"> ▪ No authentication ▪ All lines of business ▪ No encryption 	<ul style="list-style-type: none"> ▪ No method of authentication. ▪ Multiple email addresses used to distinguish right office to deal with enquiry. ▪ No encryption. ▪ General email facility to allow the traders to contact the department by email. 		<ul style="list-style-type: none"> ▪ General facility for online users to get technical support – no authentication. 	<ul style="list-style-type: none"> ▪ Email address shared with only specific customers (software developers and state taxing authorities). ▪ Auto-reply for message receipt from ERMS (Email Response Management System is a module within PeopleSoft Customer Relationship Mgmt (CRM) application) to customers.
Work Management	<ul style="list-style-type: none"> ▪ The only identification is the email address of the client. ▪ Emails are to our "Comments" which solicits suggestions for improvement. Clients are thanked and told we will not be replying (See auto response reply above in red). ▪ Suggestions are sent to the responsible program owner for the specific content or web architecture managers. ▪ No tracking. ▪ Email suggestions are considered equally with all suggestions received via the other channels. 	<ul style="list-style-type: none"> ▪ Routing based on the direct email address used to geographic based office. ▪ Classification dependent on customer included reference information (optional). ▪ No tools for tracking and reporting. ▪ 10 days Service Level (no different to post). 		<ul style="list-style-type: none"> ▪ Received and managed using email management technology. ▪ Classified according to content. ▪ Managed according to SLA. ▪ Faster response that paper (post) requests 	<ul style="list-style-type: none"> ▪ ERMS - Manages and tracks emails from arrival through response, and includes intelligent routing and service-level management and reporting.
Data Management	<ul style="list-style-type: none"> ▪ Suggestions would be retained and archived consistent with suggestions received via other channels. 	<ul style="list-style-type: none"> ▪ No technology in place currently – but email management solution to be rolled out in 2006. 		<ul style="list-style-type: none"> ▪ Currently developing an archiving technology solution (available Dec 2005) that will allow these general enquiry's to be deleted after a configurable customer 	<ul style="list-style-type: none"> ▪ ERMS (Email Response Management System) is a module within the Peoplesoft CRM applications. e-Help uses the CRM support module for

Email Category 3. Unstructured seeking clarification/update on transaction process/progress

Country	Canada	UK	UK	US
			<p>tracking calls from e-file and e-services customers.</p> <ul style="list-style-type: none"> eCases are created when an email is received – a case number is assigned and all subsequent activity is tracked via that number. 	<p>service period.</p>
<p>Client Management</p> <ul style="list-style-type: none"> Any attachments to the email, which is allowed to enter through our firewall, would be forwarded as appropriate to the content or architecture manager. Email addresses are not maintained. Should any email be returned undelivered, no action is possible as the only link with the client is the email address provided by them. No follow up is taken to ensure emails have been read. 	<ul style="list-style-type: none"> Attachments allowed. Stored according to local practices (bearing in mind no authentication). No checking that reply has been received. 	<ul style="list-style-type: none"> Attachments allowed. Stored according to local practices. Replies can include attachments e.g. technical fix details. No checking that reply has been received. 	<ul style="list-style-type: none"> ERMS - Uses content analysis techniques and keyword searches to automate problem identification. Attachments remain associated with the eCase. 	

Email Category 4. Structured form that has been completed on your site without any authentication

Country	Australia	Canada	UK	US
Business Scenario	<p>Clients are able to complete a pro-forma that assists them to leave an enquiry on our website. The service is called eRespond. Mainly used where clients are searching for some information on the website and either want some clarification or haven't been able to locate what they are looking for. The responses are sent to the email address provided, and responses will not contain taxpayer specific information as there has been no authentication. Any enquiries that require some personal information are dealt with by phone after appropriate Proof of Identity.</p>	<p>The structured form is displayed to clients who require additional assistance in locating the electronic version of a public form that, while available on our site, the client has been unable to locate. The client provides the nature of their enquiry and their email address in the form, which is then sent to us for a response, which tells them where to find the form.</p>	<p>Charities, Orderline, Child Trust Fund</p>	<p>IRS.gov Helpdesk</p> <p>Department of the Treasury, Internal Revenue Service, Moderation & Information Technology Services (MTIS), Information Technology Service (ITS), Electronic Tax Administration (ETA), Internet Development Services (IDS), Public Portal Branch (PPB)</p>
Volumes per annum	Low, 50-60K	Very, very low	Low	Not specified
Security	<ul style="list-style-type: none"> ▪ There is no security or authentication, or encryption as both the questions and responses are expected to not contain any personal or sensitive information. 	<ul style="list-style-type: none"> ▪ No authentication ▪ All lines of business ▪ No encryption 	<ul style="list-style-type: none"> ▪ General facility – no authentication 	<ul style="list-style-type: none"> ▪ Emails submitted to the IRS.gov Helpdesks are unsecured. Authentication of web users is not a requirement because the emails should not contain specific taxpayer information. ▪ Emails will go to the eGain server. eGain is the email software currently used by the IRS.gov Helpdesk. ▪ When an email hits the eGain server, an Auto Acknowledgement is created back to the customer that is sent back to the original email address. This email contains a timestamp within it titled the "created on date" which is the time that it arrived at the server.
Work Management	<ul style="list-style-type: none"> ▪ Given that these are not taxpayer specific enquiries, they are handled by the same workforce (general enquiries). No workflow 	<ul style="list-style-type: none"> ▪ The only identification is the email address of the client ▪ The service is intended to help clients who are unable to locate, 	<ul style="list-style-type: none"> ▪ Received and managed using email management technology. ▪ Classified according to content. ▪ Managed according to SLA. 	<ul style="list-style-type: none"> ▪ Emails are sorted by the queue type, workable or bad emails and are not indexed by whom they are from. However, a case or activity

Email Category 4. Structured form that has been completed on your site without any authentication

Country	Australia	Canada	UK	US
	<p>routing is required, however, where an enquiry does require referral, it is routed through outlook.</p> <ul style="list-style-type: none"> There is no overt discrimination on service standards, however, the expectations of our clients are that emails will be answered faster – hence the many follow-up requests. 	<p>on our site, an available electronic version of a public form</p> <ul style="list-style-type: none"> The request is forwarded to a work unit located in one of our offices An email request is targeted for response within 2 days which is much faster than if the request was sent by regular mail 	<ul style="list-style-type: none"> Faster response that paper (post) requests. 	<p>number is provided for each email.</p> <ul style="list-style-type: none"> Emails are categorized by classification. The classifications represent the content or program areas on the website. Weekly IRS.gov Helpdesk Classification Reports list the email volume that is handled by the IRS.gov Helpdesk. Emails are handled on a first in, first out basis. IRS.gov Helpdesk does not handle paper correspondence. The Auto Acknowledgement is generated from eGain when the email hits the server and is immediately sent back out to the customer. It does not go through the workflow process. The Auto Acknowledgement is not classified.
Data Management	<ul style="list-style-type: none"> At this stage, all requests and responses are stored locally. They are stored according to the identifier we have (email address), and available for QA/retrieval by email address and date. 	<ul style="list-style-type: none"> The email requests are specifically to assist in finding the electronic version of a public form. Once replied to, no long term record is kept of the request or response. 	<ul style="list-style-type: none"> Currently developing an archiving technology solution (available Dec 2005) that will allow these general enquiry's to be deleted after a configurable customer service period. 	<ul style="list-style-type: none"> Emails are stored in the eGain Database. The current eGain Service 6 Program does not have the ability to archive data. Therefore all data is stored on the server and can be accessed as needed. We are in the process of upgrading to eGain Service 7.2, which provides the ability to archive. There is no reporting on Auto Acknowledgements.
Client Management	<ul style="list-style-type: none"> No attachments are accepted through this service, and given that these are non-client specific enquiries, there is no connection drawn between the email address and the client. 	<ul style="list-style-type: none"> The email is generated via a structured form and there is no provision for attachments. Email addresses are not maintained. Should any email be returned 	<ul style="list-style-type: none"> No attachments can be included with structured forms. Email address not stored for future use (no authentication). No checking that reply has been received. 	<ul style="list-style-type: none"> IRS.gov Helpdesk CSRs are able to receive emails with attachments. However, they are not able to send emails with attachments. The Helpdesk does not maintain a

Email Category 4. Structured form that has been completed on your site without any authentication

Country	Australia	Canada	UK	US
	<ul style="list-style-type: none"> ▪ Any return unclaimed emails are stored for further reference without any follow up action to trace the enquirer. 	<p>undelivered, no action is possible as the only link with the client is the email address provided by them.</p> <ul style="list-style-type: none"> ▪ No follow up is taken to ensure emails have been read. 		<p>separate file with email addresses only. The actual emails are stored in the eGain Database.</p> <ul style="list-style-type: none"> ▪ Undeliverable emails are forwarded to an Exceptions Queue to be reviewed by a team lead. The team lead will then determine if the reason for error is due to a 'bad email address'. If the Team Lead is unable to locate an appropriate email address the email is classified as bounced email. Emails are not reverted to paper. If the Team Lead can fix the address, it is then forwarded to the IRS Helpdesk Queue to be handled. ▪ The daily eGain IRS Volume by Queue report will indicate the number of emails completed and sent. ▪ Auto acknowledgements do not have attachments.

Email Category 5. Structured form that has been completed on your site after the taxpayer has self-authenticated himself/herself				
Country	Australia	New Zealand	UK	UK
Business Scenario	<p>a. Provision of Written Advice – Request for Private Binding Ruling. This functionality will be released for businesses and tax agents to request a ruling in September 2005. This will support known users presenting themselves to the ATO Business or Tax Agent Portal to complete a form which will allow classification and indexing of the request, as well as include an attachment which will contain the specific request for the legal ruling.</p> <p>b. Secure Messaging - There is also an existing facility available for Business and Tax Agents to generate general enquiries which may have taxpayer specific or sensitive information, without the use of attachments. It works in the same way as described for the above business scenario.</p>	Secure email	Secure Portal for Individuals (SARs and SEFs)	Non Residents
Volumes per annum	Yet to be released – but LOW (0 - 30,000)	30,000 - Low	HIGH 20k per month (80k seasonal monthly peak)	MEDIUM = 5k per month
Security	<ul style="list-style-type: none"> ▪ Authentication – PKI Digital Certificate issued by ATO ▪ Available to Businesses and Agents only ▪ Messages left on our site so no specific encryption, however the session is encrypted using the PKI technology. 	<ul style="list-style-type: none"> ▪ Customer's log into a secure section of the IRD website using a user ID and a password. ▪ Encryption is within the IRD web environment. ▪ When a response is sent to the customer's secure IRD mailbox, a notification is generated to their personal email account. 	<ul style="list-style-type: none"> ▪ Access to structured forms only available to logged-on users. ▪ Transmission via secure mailbox. ▪ Confidential information can be included within replies. 	<ul style="list-style-type: none"> ▪ Taxpayer authentication information collected in structured form. ▪ Personal data secured via 'https' session. ▪ Identification is manual process performed by staff member on receipt of email. ▪ Replies to private email address do not include taxpayer information.
Work Management	<ul style="list-style-type: none"> ▪ Indexing is a part of the structured data collection – through the completion of the form. Classification is also captured 	<ul style="list-style-type: none"> ▪ Emails generated from a customer's secure mail account are identifiable by the customer's tax number and a system 	<ul style="list-style-type: none"> ▪ Received and managed using email management technology. ▪ Classified according to content. 	<ul style="list-style-type: none"> ▪ Received and managed using email management technology. ▪ Classified according to content.

Email Category 5. Structured form that has been completed on your site after the taxpayer has self-authenticated himself/herself

Country	Australia	New Zealand	UK	UK
	<p>within the form.</p> <ul style="list-style-type: none"> ▪ The work will be managed and tracked through an internally developed case system in the first instance (later to be migrated to Siebel) ▪ Tracking and reporting is through the case management system, and some tracking information will be available from the portal. ▪ Performance standards are the same for the various channels, however, the convenience of electronic lodgement is a client expectation, and the tracking facility for the clients will provide certainty. 	<p>generated reference number. This document location number is also used to track correspondence.</p> <ul style="list-style-type: none"> ▪ Customer's select the general classification and area within IRD from drop-down menus. This routes the mail to processing centres. From there a staff member must manually forward emails if they need to go to more specific locations. ▪ There is currently no free text subject line facility. ▪ A secure email once received is processed under the same performance standards as paper correspondence – normally 15 days. 	<ul style="list-style-type: none"> ▪ Managed according to SLA. ▪ Faster response that paper (post) requests. 	<ul style="list-style-type: none"> ▪ Managed according to SLA. ▪ Faster response that paper (post) requests.
Data Management	<ul style="list-style-type: none"> ▪ The requests will be stored within the internal case system, and at the client and agent level. Access to the requests is available to the staff who need it, and are available on-line as an unchangeable document. 	<ul style="list-style-type: none"> ▪ The content of emails are manually transferred to IRD's mainframe system, and are stored and processed from there. ▪ The original email is stored within an Oracle database and can be retrieved by systems staff on request. 	<ul style="list-style-type: none"> ▪ Currently developing an archiving technology solution (available Dec 2005) that will allow these specific enquiry's to be archived according to a configurable time period (dependent on classification of subject) 	<ul style="list-style-type: none"> ▪ Currently developing an archiving technology solution (available Dec 2005) that will allow these specific enquiry's to be archived according to a configurable time period (dependent on classification of subject)
Client Management	<ul style="list-style-type: none"> ▪ Attachments are accepted in most formats. ▪ Email addresses are picked up at the request, and also stored on the Tax Agent and Business Register. ▪ Assurances are available through the case tracking, with receipts at the start of the process. 	<ul style="list-style-type: none"> ▪ IRD does not currently accept attachments with the secure email service. ▪ Staff cannot initiate an email correspondence, so does not maintain an address register for customers. ▪ There is currently no way for a customer to be sure a secure email has been read until they receive a reply, however IRD can monitor activity within a customer's mail account. 	<ul style="list-style-type: none"> ▪ No attachments can be included with structured forms. ▪ Tools for management of non-delivered messages. 	<ul style="list-style-type: none"> ▪ No attachments can be included with structured forms. ▪ Email address stored for future use. ▪ No checking that reply has been received.

General information provided by Canada for Email Category 5:

This form of email is not available or permitted. CRA does not currently have what would be described as a structured email that is completed on our site after a taxpayer has authenticated himself/ herself. HOWEVER, we do currently offer an interaction service which we feel goes far beyond a simple email and which we believe has great potential to eventually supersede the need for email, structured or unstructured, secure or non secure. With our "My Account" service, individual clients, who apply for and are authenticated for a Government of Canada e-pass can subsequently log into a secure session on our site. In this secure "my account" session, a client can see information about their:

- tax refund and balance owing
- RRSP, Home Buyers' Plan, and Lifelong Learning Plan
- income tax and benefit returns
- account balance and payments on filing
- instalments
- Canada Child Tax Benefit and related provincial and territorial programs payments, account balance, and statement of account
- GST/HST credit and related provincial programs payments, account balance, and statement of account
- addresses and telephone numbers

A client can also manage their personal income tax and benefit account online by:

- changing their return
- changing their address or telephone number
- formally disputing their assessment or determination

Over time additional functionality will be added. The following links provide more information on the epass authentication and the "My Account" service. <http://www.cra-arc.gc.ca/eservices/tax/individuals/myaccount/menu-e.html> and http://www.cra-arc.gc.ca/eservices/tax/individuals/myaccount/account_faq-e.html

Business Scenario: The client is seeking information or data of a personal nature related to their tax or benefits affairs. While the CRA would provide a standard auto response as indicated in TYPES 1,2,3 if the client sent a **TYPE 5 email** to our "comments" mailbox, **we do provide** a method, as described above, for them to get the information in a secure environment.

Volumes per annum access to "My Account": Jan-Dec04 = 2,178,000; Jan to May05 = 1,100,000.

Email Category 6. Auto responses from your agency containing no specific taxpayer information		
Country	Canada	US
Business Scenario	All types of emails are responded to with the auto response below: Auto response is provided, as indicated for Email Category 1.	Refer to details of auto responses outlined within Email Categories 2, 3, 4 and 8.
Volumes per annum	Very low	Not specified
Security	<ul style="list-style-type: none"> ▪ No authentication ▪ All lines of business ▪ No encryption 	Refer to details of auto responses outlined within Email Categories 2, 3, 4 and 8.
Work Management	<ul style="list-style-type: none"> ▪ The only identification is the email address of the client ▪ Emails are to our “Comments” which solicits suggestions for improvement. Clients are thanked and told we will not be replying (See reply above in red) ▪ Suggestions are sent to the responsible content or web architecture managers ▪ No tracking ▪ Email suggestions are considered equally with all suggestions received via the other channels 	Refer to details of auto responses outlined within Email Categories 2, 3, 4 and 8.
Data Management	<ul style="list-style-type: none"> ▪ Suggestions would be retained and archived consistent with suggestions received via other channels. 	Refer to details of auto responses outlined within Email Categories 2, 3, 4 and 8.
Client Management	<ul style="list-style-type: none"> ▪ Any attachments to the email, which is allowed to enter through our firewall, would be forwarded as appropriate to the content or architecture manager. ▪ Email addresses are not maintained. ▪ Should any email be returned undelivered, no action is possible as the only link with the client is the email address provided by them. ▪ No follow up is taken to ensure emails have been read. 	Refer to details of auto responses outlined within Email Categories 2, 3, 4 and 8.

Email Category 8. Notification of a secure message			
Country	Australia	UK	US
Business Scenario	Notification that a Business Activity Statement (BAS) is ready and due for lodgement. This email triggers our BAS lodgers to go to the Portal or the Electronic Commerce Interface (ECI) to complete and lodge their BAS On-line. These forms include personal and sensitive information, therefore not suitable for emailing without any authentication. When the businesses go to access the forms, they need to authenticate themselves using their PKI Certificates.	Message notification	e-services Department of the Treasury, Internal Revenue Service, Moderation & Information Technology Services (MITS)
Volumes per annum	High - 300,000	Low	Not specified
Security	<ul style="list-style-type: none"> ▪ There is no authentication. The emails are sent to the email addresses for the business or the agent as is stored on the Australian Business Register. ▪ There is no encryption, and these are designed specifically to notify the availability of an on-line transaction that needs to be completed. 	<ul style="list-style-type: none"> ▪ Outbound notification to a private email message that a secure message is available at the Portal 	<ul style="list-style-type: none"> ▪ Each individual user of the e-services system is authenticated. ▪ Users are authenticated through the use of "shared secrets"- data known to the IRS and the individual user. ▪ After authentication, users provide an email account where they will receive informational messages and notices regarding the e-services system. This is an optional field. If not address is provided, these messages are not delivered. ▪ Emails are one way only- from the system to the user. ▪ Email messages sent to users include: <ol style="list-style-type: none"> 1. Notice that there is a completed response/ transaction awaiting pickup in their secure mailbox (part of the e-services system) 2. Notices regarding system performance/outages 3. Notices regarding expiration of passwords 4. Notices confirming their update/changing of their e-services account information.
Work Management	<ul style="list-style-type: none"> ▪ There is no indexing required as there are no incoming emails. 	<ul style="list-style-type: none"> ▪ N/A 	<ul style="list-style-type: none"> ▪ Emails are automatically generated by the system for a variety of conditions. ▪ The emails have a return address of <specific e-services product>@irs.gov and a subject line referencing message content. ▪ Users cannot respond to the emails. ▪ Volume of emails is not tracked or reported.
Data Management	<ul style="list-style-type: none"> ▪ All that is kept is a record of 	<ul style="list-style-type: none"> ▪ N/A 	<ul style="list-style-type: none"> ▪ Emails are not stored or

Email Category 8. Notification of a secure message			
Country	Australia	UK	US
	the fact that the ATO sent the notification.		available for retrieval, as they are optional and not critical to the operation of the e-services system.
Client Management	<ul style="list-style-type: none"> ▪ Email addresses are stored on the Business Register. ▪ Any returned unclaimed are converted to paper forms that are sent to the mailing address for the business. 	<ul style="list-style-type: none"> ▪ No action taken for non delivery – it is only a notification. 	<ul style="list-style-type: none"> ▪ Undelivered emails are not resent, as they are optional and not critical to the operation of the e-services system the number of emails completed and sent. ▪ Reasons for email rejection and volume is not tracked or reported.

Additional information provided by **Canada** regarding unsupported Email Categories.

Email Categories	
7. Auto response from your agency containing taxpayer and possibly sensitive information 8. Notification of a secure message 9. Response prepared by staff that may contain taxpayer or sensitive information 10. Response prepared by staff that contributes to a “cross agency” enquiry where there are privacy issues between agencies	
Business Scenario	All types of emails are responded to with an auto response (see TYPE 6 template for text of our auto response). CRA does not currently send these types of emails due to confidentiality, privacy and security concerns.
Volumes per annum	None
Security	<ul style="list-style-type: none"> ▪ These forms of emails are not available or permitted.
Work Management	<ul style="list-style-type: none"> ▪ N/A
Data Management	<ul style="list-style-type: none"> ▪ N/A
Client Management	<ul style="list-style-type: none"> ▪ N/A

Email Category 11. Electronic Enquiry support – where a decision system provides a structured enquiry and a suggested answer, escalates as an email where further assistance is required	
Business Scenario	<p>CRA does not currently allow a client, as a result of a decision tree system interaction, to escalate an enquiry via an email.</p> <p>NOTE: We had in place, on our web site, a decision tree system, called the Interactive Information Service, which, through a question and answer session, guided the client to the answer to their question. The service was topic driven and through the use of prompting questions, the client was able to anonymously provide the precise context of their particular situation, thereby enabling the system to present a complete and accurate response to their question. This system was discontinued due to the cost of maintaining and updating the database.</p> <p>In addition, currently, under certain circumstances where a client is unable to get a complete answer to their information needs, the client is offered the opportunity to speak to an agent by calling a special phone number, behind which are agents with the specialized knowledge to respond to the particular topic the client needs to discuss. This is known as our “Smartlinks” pilot project. While this is not email, it allows the client to go beyond pure self serve on our web site.</p>
Volumes per annum	None
Security	<ul style="list-style-type: none"> ▪ This form of email is not available or performed; however, see the note above regarding our previous use of a decision system and our “Smartlinks” project.
Work Management	<ul style="list-style-type: none"> ▪ N/A
Data Management	<ul style="list-style-type: none"> ▪ N/A
Client Management	<ul style="list-style-type: none"> ▪ N/A