

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Taxpayer Assistance Centers Generally Provided Quality Service, but Additional Actions Are Needed to Reduce Taxpayer Burden

May 10, 2024

Report Number: 2024-100-022

HIGHLIGHTS: Taxpayer Assistance Centers Generally Provided Quality Service, but Additional Actions Are Needed to Reduce Taxpayer Burden

Final Audit Report issued on May 10, 2024

Report Number 2024-100-022

Why TIGTA Did This Audit

This audit was initiated to assess the quality of service provided to taxpayers requesting assistance at Taxpayer Assistance Centers (TAC). TACs provide face-to-face assistance to taxpayers who cannot resolve their issues through other methods or who choose to obtain information and assistance in a TAC.

Impact on Tax Administration

As of August 2023, the IRS had 363 TACs in the United States and Puerto Rico where taxpayers can receive face-to-face assistance after scheduling an appointment. In Fiscal Year (FY) 2023, TACs conducted 781,748 appointments.



The IRS has reported improvements for taxpayers attempting to schedule TAC appointments.

Without sufficient access to face-to-face assistance and a streamlined appointment process, the IRS may not be offering its best customer service, thereby burdening taxpayers. This could lead to taxpayers filing inaccurate or no tax returns, potentially affecting voluntary compliance and the public's trust in the IRS. The *Taxpayer Bill of Rights* grants taxpayers the right to quality taxpayer service.

What TIGTA Found

For FY 2023, the IRS reported improvements in the customer service provided to taxpayers calling the TAC Appointment Telephone Line requesting face-to-face assistance compared to the previous two fiscal years, including fewer disconnected telephone calls, shorter average response times for Accounts Management Customer Service Representatives (CSR) to answer calls, and decreased wait times for TAC appointments. The IRS also reported an increase in its CSR staffing and the number of TAC appointments conducted.

However, when taxpayers call the TAC Appointment Telephone Line to confirm, modify, or cancel a TAC appointment, some CSRs must transfer the call because they lack the necessary software license to access existing appointments. From FYs 2021 through 2023, CSRs transferred approximately 241,000 taxpayer telephone calls to different CSRs for assistance. However, as of November 2023, Accounts Management had approximately 300 unassigned software licenses that could have been used to assist these taxpayers without transferring them. The Accounts Management unit plans to add a telephone menu option that enables taxpayers to connect directly with a CSR who can assist them with changing appointments.

During the 2023 Filing Season, TIGTA auditors conducted unannounced visits to 16 of the 93 TACs participating in Face-to-Face Saturday Help events. While TAC assistors generally offered accurate assistance, not all assistors referenced available guidance to ensure proper responses or adhered to triage procedures. TIGTA auditors also encountered extended wait times at TACs with high customer demand.

In addition, the Field Assistance Area offices successfully addressed quality issues and achieved customer accuracy goals; however, they are not required to communicate or share corrective actions with all other Field Assistance Area offices to improve customer service.

What TIGTA Recommended

TIGTA recommended that the IRS: 1) allocate all unassigned software licenses to CSRs working on the TAC Appointment Telephone Line; 2) update the TAC Appointment Telephone Line to include a menu option that enables taxpayers to connect with a CSR that can confirm, modify, or cancel appointments; 3) update triage procedures; 4) provide training for Face-to-Face Saturday Help events; and 5) require Field Assistance Area offices to communicate and share corrective actions to improve quality.

The IRS agreed with all five recommendations and stated they have already implemented corrective actions for Recommendations 3, 4, and 5.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

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

May 10, 2024

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM:

Matthew A. Weir
Acting Deputy Inspector General for Audit

SUBJECT:

Final Audit Report – Taxpayer Assistance Centers Generally Provided
Quality Service, but Additional Actions Are Needed to Reduce Taxpayer
Burden (Audit No.: 202210036)

This report presents the results of our review to assess the quality of service provided to taxpayers requesting assistance at Taxpayer Assistance Centers. This review is part of our Fiscal Year 2024 Annual Audit Plan and addresses the major management and performance challenge of *Taxpayer Service*.

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

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Background

Taxpayer Assistance Centers (TAC) provide face-to-face assistance to taxpayers who cannot resolve their tax-related issues through other methods or who choose to obtain information and assistance in person. According to the Internal Revenue Service (IRS), most tax issues can be resolved online or by telephone; however, in some instances such as identity verification or making tax payments with cash, taxpayers are required to obtain face-to-face assistance. Some taxpayers even choose the face-to-face assistance method regardless of whether their issue can be resolved through other service options.

The Wage and Investment (W&I) Division administers tax laws governing individual wage earners and delivers customer service through the IRS's toll-free telephone lines and face-to-face help at the TACs. Two key functions within the W&I Division that work jointly to assist taxpayers are the Customer Assistance, Relationships, and Education (CARE) and the Customer Account Services (CAS) functions.

The CARE function supports taxpayers in fulfilling their tax responsibilities by providing face-to-face assistance. The Field Assistance (FA) unit within the CARE function oversees the TACs. TAC assistors help taxpayers with unresolved tax issues or those seeking face-to-face interactions to obtain information and guidance.

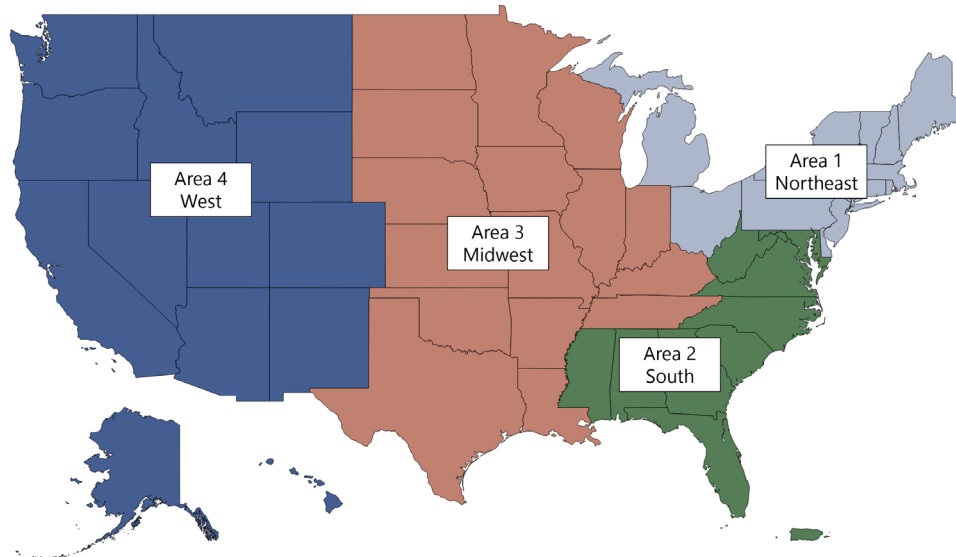
The CAS function provides taxpayer assistance, such as customer account and tax law inquiries, over the telephone via the IRS's toll-free telephone lines. Its customer service representatives (CSR) are responsible for scheduling most of the face-to-face appointments for taxpayers at the TACs. The Accounts Management (AM) unit within the CAS function oversees the CSRs who provide telephone assistance to taxpayers, practitioners, and other third parties on many tax topics and issues. The CSRs are trained to communicate with taxpayers and to be knowledgeable of tax law and related IRS operational procedures.

TACs are generally located in areas that are convenient to taxpayers, such as local government offices. Most TACs are open from 8:30 a.m. until 4:30 p.m. Monday through Friday, although service hours may vary depending on available resources at specific locations. TACs typically operate by appointment only but exceptions can be made for walk-in visitors based on the availability of TAC assistors. Pre-scheduled appointments are the first priority. When staffing permits and when no same-day appointment is available, taxpayers who walk in without an appointment should be provided service on a first-come, first-served basis. These taxpayers should be advised that there may be an extensive wait for walk-in service and that the TAC staff cannot guarantee that they will be seen that day. The services that TACs provide include:

- Account inquiries.
- Account adjustments.
- Identity theft victim assistance.
- Refund inquiries.
- Tax law assistance.
- Accepting tax payments, including cash tax payments (at some locations).

TACs are organized into four major geographic FA Areas nationwide. Figure 1 shows the location of each FA Area.

Figure 1: Geographic Locations of FA Areas



Source: FA unit internal document.

Taxpayers call a dedicated toll-free telephone line to schedule a TAC appointment. Generally, all telephone CSRs should authenticate the taxpayer's identity, determine the taxpayer's issue, provide information regarding available alternative (self-help) services, or resolve the issue (if trained) before scheduling an appointment for a taxpayer to visit a TAC.¹

In Fiscal Year (FY) 2023, the CSRs resolved taxpayers' issues without having to schedule a TAC appointment for approximately 588,000 (31 percent) of the 1.9 million callers to the TAC Appointment Telephone Line who spoke with a CSR.² However, the CSRs must schedule appointments for issues that require in-person assistance at a TAC, including alien clearances (sailing permits), E-Services secure access authorizations, Identity Protection Personal Identification Number assignments, and immediate levy or lien releases.³ The CSRs use specific software for scheduling TAC appointments by initiating a search using the taxpayer's zip code, appointment topic, and expected duration of the TAC visit. The software retrieves the coordinates corresponding to the taxpayer's zip code and compares them to the list of open TAC offices that handle the specific appointment topic and expected duration. The system identifies the five nearest TAC offices, and the taxpayer chooses the location at which to schedule

¹ For purposes of identification and to prevent unauthorized disclosures of tax information, a CSR must know with whom they are speaking. The authentication process includes authentication probes such as confirming the taxpayer's name, Taxpayer Identification Number, current address, and date of birth.

² A fiscal year is any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins on October 1 and ends on September 30.

³ A sailing permit is a certificate of compliance that some aliens must obtain before permanently departing the United States to indicate that they have paid all applicable U.S. taxes. E-Services is a suite of web-based tools that allows tax professionals and payers to complete certain transactions online with the IRS. An Identity Protection Personal Identification Number is a six-digit number assigned to eligible taxpayers to help prevent the misuse of their Social Security number on fraudulent Federal income tax returns. A levy is a method used by the IRS to collect outstanding taxes from sources such as bank accounts and wages or a legal seizure of property to satisfy a tax debt. A lien is an encumbrance on property or rights to property as security for outstanding taxes.

the appointment. Figure 2 shows various TAC Appointment Telephone Line statistics for FYs 2021 through 2023.

Figure 2: TAC Appointment Telephone Line Statistics

Type of TAC Appointment Telephone Line Statistic	FY 2021	FY 2022	FY 2023
Net Taxpayer Call Attempts (Open Hours) Intended for the TAC Appointment Telephone Line ⁴	8,945,321	10,779,159	5,705,493
Primary Abandoned Calls ⁵	2,352,679	3,023,056	1,804,524
Taxpayers Assisted by a CSR	1,639,832	1,186,852	1,915,105
Net Taxpayer Call Attempts Not Reaching Live Assistance ⁶	4,952,810	6,569,251	1,985,864
CSR Level of Service ⁷	25%	15%	49%

Source: IRS Snapshot reports.

Results of Review

The IRS Improved Customer Service for Those Taxpayers Calling the Taxpayer Assistance Center Appointment Telephone Line and for Those Obtaining Face-to-Face Assistance

In FY 2023, the IRS reported improvements for taxpayers attempting to schedule TAC appointments compared to the past two fiscal years, including fewer disconnected telephone calls, lower average time to answer telephone calls, and less wait time between the scheduling date and the actual date of the TAC appointment. The IRS also reported increases in the number of CSR staff, which handle taxpayer calls into the various IRS customer service telephone lines, including the TAC Appointment Telephone Line. The number of TAC appointments also increased, in part because the IRS opened new TACs and reopened previously closed locations that were shut down during the Coronavirus Disease 2019 Pandemic or due to insufficient staffing.



The IRS has reported improvements for taxpayers attempting to schedule TAC appointments.

⁴ Net attempts refer to the number of callers intended for the TAC Appointment Telephone Line. Excluded are those callers who dialed the TAC Appointment Telephone Line number and were transferred to other IRS customer service telephone lines relevant to their needs. Included are callers who dialed a different IRS customer service telephone line and were transferred to the TAC Appointment Telephone Line.

⁵ In general, primary abandoned calls occur when callers hang up before being put into a queue to wait for a CSR.

⁶ Net Taxpayer Call Attempts Not Reaching Live Assistance totals include various call metrics such as disconnects, which are initiated when call demand exceeds resources available to handle the volume, and taxpayers who hang up while waiting in a queue to speak with a CSR.

⁷ The IRS defines the CSR Level of Service as the relative success rate of taxpayers who call for live assistance.

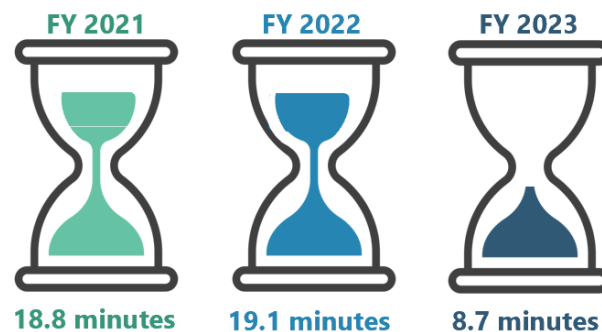
Number of disconnected telephone calls decreased

When telephone calls exceed the resources available to handle the demand, the IRS's standard practice is to disconnect the call. Prior to being disconnected, callers are informed of the IRS's inability to provide service. Disconnect determinations occur in real-time and are driven by the nature of the call demand. For example, disconnects can be limited to specific IRS customer service telephone lines. The number of disconnects reported by the IRS for the TAC Appointment Telephone Line increased from 4.1 million in FY 2021 to 6.1 million in FY 2022, which was approximately a 49 percent increase from FY 2021. According to IRS management, in response to the increased inventories caused by the Coronavirus Disease 2019 Pandemic, resources were temporarily shifted in January 2022, with campus-based CSRs handling paper correspondence and call site CSRs continuing to provide telephone service, resulting in reduced capacity for answering taxpayer telephone calls. Campus-based CSRs returned to providing telephone service in January 2023, and for FY 2023, the IRS reported 1.5 million TAC Appointment Telephone Line disconnects, which was a 76 percent decrease compared to FY 2022.

Average time to answer telephone calls decreased in FY 2023

During FYs 2021 and 2022, the IRS reported respective average wait times of 18.8 minutes and 19.1 minutes on the TAC Appointment Telephone Line before taxpayers spoke to a CSR. However, in FY 2023, wait times dropped to an average of 8.7 minutes, which was approximately a 54 percent decrease from FY 2022. According to IRS management, the resumption of campus-based CSRs providing telephone service improved wait times. Figure 3 shows the average wait time for taxpayers to speak to a CSR on the TAC Appointment Telephone Line for FYs 2021 through 2023.

Figure 3: Average Reported Wait Time on the TAC Appointment Telephone Line (FYs 2021 Through 2023)



Average wait time decreased by approximately 54 percent.

Source: IRS Snapshot reports.

Average wait time from appointment scheduling to TAC service decreased

According to IRS data, the average number of days taxpayers waited for a TAC appointment after scheduling it decreased from 18.4 days in FY 2021 to 14.5 in FY 2023, which was a 21 percent reduction.⁸ According to IRS management, the resumption of pre-Pandemic policies

⁸ Includes taxpayers making appointments over the telephone and in person at a TAC.

and procedures, as well as additional resources at the TACs, had a significant effect on the FA unit's ability to deliver services to taxpayers.

Numbers of CSRs, TAC assistors, TAC locations, and TAC appointments conducted increased

According to IRS data, the number of Service-wide CSRs increased by approximately 25 percent, from about 16,000 in FY 2022 to approximately 20,000 in FY 2023. The CSRs are assigned to answer calls from multiple toll-free telephone lines during a workday. Thousands of CSRs are trained to work on the TAC Appointment Telephone Line, but how many are assigned to it may change day to day. Figure 4 shows the increase in the number of CSRs for FYs 2022 and 2023.

Figure 4: Increase in the Number of CSRs for FYs 2022 and 2023



Source: Staffing data provided by the Office of the Chief Financial Officer.

The number of TAC assistors decreased from 1,020 in FY 2021 to 980 in FY 2022 (a 4 percent decrease); however, as of September 23, 2023, the number of TAC assistors increased to 1,428 (a 46 percent increase) from FY 2022, including 745 newly hired assistors.⁹ In addition, the number of open TACs fluctuates day to day based on staffing availability. Some TAC locations are small facilities, and it is not always possible to open local TACs if employees are unexpectedly sick or otherwise unavailable due to events such as weather-related building closures. However, as of August 14, 2023, the IRS reopened 39 of its TACs and opened four new ones, bringing the total number of TACs to 363 locations.¹⁰

During FY 2022, TAC assistors conducted 102,855 (approximately 19 percent) more appointments than in FY 2021, increasing from 540,467 to 643,322 appointments. This trend continued in FY 2023, as TAC assistors conducted 781,748 appointments, which was an increase of approximately 22 percent from FY 2022. Figure 5 shows the increase in appointments conducted for FYs 2022 and 2023.

⁹ Overall staffing adjustments, influenced by hiring and attrition (such as resignation, retirement, termination, *etc.*) can result in the total change in staff numbers being less than the total number of new hires.

¹⁰ The IRS opened three new TACs in Puerto Rico and one in Mississippi.

**Figure 5: Increase in the Number of TAC
Appointments Conducted for FYs 2022 and 2023**



Source: Data obtained from the FA Policy, Technology and Measures group.

According to IRS management, legislation such as the American Rescue Plan Act of 2021 and the Inflation Reduction Act of 2022 allowed the AM and FA units to hire more staff to assist taxpayers with scheduling and conducting appointments.¹¹ In addition, the resumption of pre-Pandemic policies and procedures helped improve customer service to taxpayers.

Requesting, Confirming, Modifying, or Canceling Taxpayer Assistance Center Appointments Can Be Burdensome for Some Taxpayers

When taxpayers called most of the other IRS customer service telephone lines (other than the TAC Appointment Telephone Line) and requested a TAC appointment, IRS procedures prohibited the CSRs on those lines from assisting the taxpayers with their issues or transferring their calls. Instead, the CSRs advised taxpayers to hang up and call the TAC Appointment Telephone Line themselves. In addition, taxpayers who call the TAC Appointment Telephone Line to confirm, modify, or cancel an existing TAC appointment are often transferred to another telephone line because many of the CSRs do not have the permissions needed to access the taxpayers' existing appointment details or to make changes to their appointments using the required software. The lack of a streamlined appointment process can result in extended wait times on the TAC Appointment Telephone Line, which can potentially delay taxpayer return filings and reduce the public's trust in the IRS's efficiency.

Procedures prohibited the CSRs from assisting taxpayers if they requested a TAC appointment on a non-TAC Appointment Telephone Line

The CSRs on non-TAC Appointment Telephone Lines previously provided taxpayers requesting a TAC appointment with the TAC Appointment Telephone Line number and told them to hang up and call it themselves to schedule an appointment.¹² The IRS required these taxpayers to reauthenticate their identity when they called back, further increasing taxpayer burden. Further,

¹¹ Pub. L. No. 117-2, 134 Stat. 4 and Pub. L. No. 117-169, 136 Stat. 1818.

¹² Internal Revenue Manual 25.25.6.3.2(1) states that an exception to the standard procedures applies to the CSRs answering the Taxpayer Protection Program toll-free telephone line. The Taxpayer Protection Program proactively identifies and prevents the processing of identity theft tax returns and assists taxpayers whose identities are used to file such returns. These CSRs have the ability to schedule a TAC appointment during the initial contact if the caller cannot authenticate their identity or meet other exception criteria over the telephone.

many of these taxpayers may have been unable to reach live assistance when calling the TAC Appointment Telephone Line. For example, the IRS reported that approximately 1.5 million callers did not obtain the desired live assistance on the TAC Appointment Telephone Line during FY 2023 due to disconnected calls. Taxpayers who do not receive the assistance they need may be unable to comply with their tax obligations. In addition, the *Taxpayer Bill of Rights* provides taxpayers the right to receive prompt, courteous, and professional assistance in their dealings with the IRS.¹³

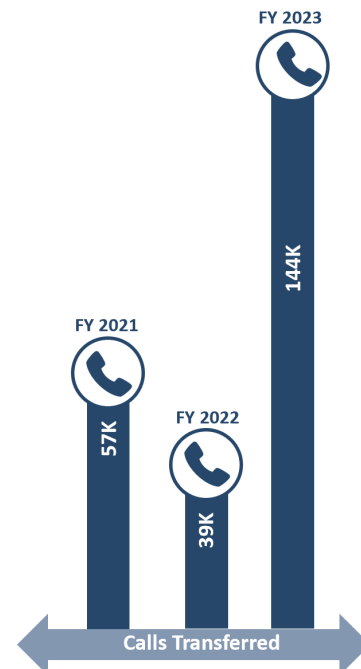
AM and FA management could not provide an explanation as to why the CSRs were prohibited from transferring callers to the TAC Appointment Telephone Line. However, after the Treasury Inspector General for Tax Administration (TIGTA) raised this concern and in an effort to provide better customer service, the IRS updated its procedures on December 8, 2023, to allow the CSRs to directly transfer these calls to the TAC Appointment Telephone Line rather than simply providing the telephone number and disconnecting the call.

In addition, the IRS updated its procedures on October 12, 2023, to allow the CSRs to provide taxpayers a Personal Identification Number after authenticating their identity, when applicable. The Personal Identification Number simplifies the process for taxpayers, eliminating the need for them to reauthenticate their identity if they are transferred to another telephone service line, such as the TAC Appointment Telephone Line.

Many CSRs cannot assist taxpayers who call the TAC Appointment Telephone Line to confirm, modify, or cancel a TAC appointment

Taxpayers who have a scheduled appointment sometimes call back on the TAC Appointment Telephone Line to confirm, modify, or cancel their appointments. However, the CSR answering the call must have a specific software license to assist the caller, which allows them to search for the taxpayer's appointment and make any changes. Not all CSRs assigned to the TAC Appointment Telephone Line have the required software license and instead must transfer the taxpayer to a different telephone line staffed with CSRs who do.

IRS data indicate that for FYs 2021 through 2023, the CSRs working the TAC Appointment Telephone Line transferred 240,547 taxpayer calls to a different CSR to confirm, modify, or cancel the taxpayers' existing TAC appointments. According to CAS management, these transfers are driven by the customer; therefore, yearly changes in the transfer volumes reflect the need of customers requesting modifications to their appointments.



The *Inflation Reduction Act Strategic Operating Plan FY 2023 – 2031* (hereafter referred to as the *Strategic Operating Plan*) issued in April 2023 states that the IRS will adopt a customer-centric approach that dedicates more resources to helping taxpayers get it right the first time while

¹³ Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, Title IV, § 401(a) (2015) (codified in I.R.C. § 7803(a)(3)). The *Taxpayer Bill of Rights* explains one's rights as a taxpayer and the processes for examination, appeal, collection, and refunds.

addressing issues in the simplest ways appropriate. The *Strategic Operating Plan* includes an initiative to ensure that IRS employees have the right tools and information to quickly and effectively meet the needs of taxpayers, such as giving employees the appropriate authorities to resolve issues immediately.

According to W&I Division management, collaborative discussions take place annually between AM and FA management and the software vendor to determine the distribution of 2,500 software licenses, aiming to maintain a sufficient supply for both the CSRs and TAC assistors and to prevent incurring extraneous costs. The allocation of the licenses has remained consistent from FYs 2021 through 2023, with 2,000 licenses assigned to the FA unit and 500 assigned to the AM unit. CARE management stated that the FA unit receives the majority of the licenses (80 percent) given the expectation that TAC assistors, responsible for face-to-face interactions, manage all aspects of the appointments, including scheduling, rescheduling, canceling, starting, and ending.

Although the AM unit is allocated 500 licenses, it uses only 40 percent of its allotment, or approximately 200 licenses. CARE management stated that the AM unit underuses its license allocation because many CSRs do not need one for exclusively scheduling appointments. Figure 6 shows the software license allocation and actual use by the AM and FA units, as of November 28, 2023.

**Figure 6: Software License Allocation and Usage
(Broken Down by AM and FA Units)**

Unit	Current License Allocation	Number of Unit Licenses in Use	Percentage of Unit Licenses in Use	Percentage of Total Licenses in Use
AM	500	198	40%	8%
FA	2,000	1,534	77%	61%
Total	2,500	1,732		69%

Source: Technology Applications Group, CARE/FA.

According to IRS management, the estimated cost for each license is approximately \$56 annually. The FA unit plans to assign the remaining 466 unused software licenses to new employees as it continues hiring efforts to staff its TAC offices. However, the AM unit is still spending approximately \$17,000 on 302 unused licenses. If more CSRs had a software license allowing them to confirm, modify, or cancel an appointment, taxpayers would receive better customer service and experience less burden.

When the CSRs transfer taxpayers to another CSR with the system permissions to access the taxpayers' existing appointment information, it may diminish the quality of service. Taxpayer frustration may increase as callers repeat their requests or must wait on hold again, compromising the overall customer experience. In addition, this process, as it is now, reduces the likelihood of resolving issues on the first call, as taxpayers might face extended wait times and multiple interactions for a single issue, adding complexity to their situation. For example, instead of waiting to be transferred, taxpayers wishing to modify or cancel their appointments may simply hang up without rescheduling or canceling them. The IRS does not specifically track how many transferred callers hang up while waiting to speak with a CSR, or how many no-show

taxpayers scheduled other TAC appointments. However, IRS data showed that during FY 2023, more than 75,000 taxpayers did not show up for their scheduled TAC appointments, which was nearly double the number of no-shows in FY 2022. Taxpayers who do not show up for their scheduled TAC appointments create burden for other taxpayers who may need more immediate assistance and waste the IRS's limited resources.

To improve customer service, in February 2024 AM management stated that they plan to update the TAC Appointment Telephone Line by adding a menu option that allows taxpayers to be connected with a CSR that can confirm, modify, or cancel appointments directly, reducing the need for transfers between CSRs. Further, in FY 2025, the AM unit intends to convert the TAC Appointment Telephone Line from menu-driven to conversational routing. This change will enable taxpayers to express their requests verbally and be connected directly to the appropriate scheduling CSR, bypassing those CSRs without the necessary software license. These changes are intended to enhance the customer experience and reduce the additional costs associated with acquiring more software licenses.

The Director, AM, W&I Division, should:

Recommendation 1: Allocate all unassigned software licenses to the CSRs working on the TAC Appointment Telephone Line so they can assist taxpayers with existing appointments without the need to transfer them to a different CSR.

Management's Response: IRS management agreed with the recommendation and will assign all unassigned software licenses allocated to the AM unit to the CSRs being trained to work the TAC Appointment Telephone Line.

Recommendation 2: Update the TAC Appointment Telephone Line to include a menu option that enables taxpayers to connect with a CSR that can confirm, modify, or cancel appointments, thereby minimizing CSR transfers.

Management's Response: IRS management agreed with the recommendation and will include a menu option that enables taxpayers to connect with a CSR for them to confirm, modify, or cancel appointments, thereby minimizing transfers.

Services at the Taxpayer Assistance Centers Could Be Improved

Although the IRS is making efforts to expand the availability of its TACs, taxpayer demand for in-person assistance still exceeds available service options. For example, during the 2023 Filing Season, the IRS provided special Face-to-Face Saturday Help events once a month in various locations nationwide from February through May 2023. During these special events, TACs in dozens of States, the District of Columbia, and Puerto Rico were open with no appointments required. During these special Saturday events, taxpayers could walk in for all services routinely offered at a TAC, except for making cash payments. These walk-in service events offered more opportunities for taxpayers to be served and receive assistance with their tax issues.

Assessment of TAC organization and quality of service

TIGTA auditors made unannounced visits to a judgmental sample of 16 of the 93 TACs participating in the Face-to-Face Saturday Help events to assess the accuracy and quality of

assistance during the 2023 Filing Season.¹⁴ The TIGTA auditors, acting as taxpayers, posed one of two general tax law questions to TAC assistors as well as evaluated the TAC environment, including wait times, orderliness, and employee professionalism.¹⁵ In general, TAC assistors provided accurate and professional assistance. At 14 of the 16 TACs visited, TIGTA auditors received assistance that aligned with their tax law question. However, one TAC closed for the day while the TIGTA auditor was waiting in line, so the auditor did not receive assistance. At another TAC, two TAC representatives told the TIGTA auditor that their tax law question could not be answered at the TAC, so the auditor left without receiving assistance.¹⁶

In addition, although service was generally professional and accurate at the TACs, TIGTA auditors experienced long wait times, ranging from three to seven hours at seven of the sampled TACs. At two of these locations, TIGTA auditors experienced physical discomfort waiting outside of the TAC in poor weather conditions. However, TIGTA auditors at the remaining nine TACs experienced shorter wait times, ranging from immediate assistance to one hour and 45 minutes.

Consistency of TAC triage processes

When followed, well designed triage strategies can improve wait times and the customer experience for many taxpayers. Although the FA unit provided triage guidance for the Face-to-Face Saturday Help events, it was not consistently followed at the TACs we visited. At eight of the 16 locations visited, we observed TAC assistors triaging taxpayers based on the complexity of their issues.¹⁷ According to the triaging guidance, the TAC should use the established queueing/ticketing management system to manage taxpayer intake and, if this is not available, use a paper form to maintain exterior traffic order. General managers or designees are encouraged to communicate with taxpayers about the paper ticket system, if being used, potential wait times, and any additional information pertinent to the event location. Triage should continuously occur during the event. Triage strategies involve establishing dedicated express lanes for specific services such as noncash payments, taxpayer account transcripts, and Taxpayer Protection Program issues.

Per IRS procedures, TAC assistors should use available reference materials when responding to taxpayer inquiries regarding accounts and tax law topics.¹⁸ One such type of reference material used by TAC assistors is the Interactive Tax Law Assistant (ITLA) tool, which is an interactive web-based tool to help assistors responding to tax law questions. The TAC assistor asks the taxpayer questions from the ITLA tool, and based on the replies, the tool generates responses based on the taxpayer's situation. If a tax law topic is covered in the ITLA, TAC assistors are required to use it.

¹⁴ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

¹⁵ The two general tax law questions the auditors asked pertained to either adoption expenses or scholarship income.

¹⁶ Another TIGTA auditor, after waiting for approximately 5.5 hours, was initially told that their question could not be answered at a TAC, but after waiting for another 1.5 hours, another assistor was able to answer their question.

¹⁷ Of the eight other TACs we visited, four locations appeared to have assisted taxpayers on a first-come, first-served basis, and in the remaining four locations, TIGTA auditors could not make a determination because there was either no obvious triage process (one location) or they were not at the TAC location long enough to observe a triage process (three locations).

¹⁸ Internal Revenue Manual 1.4.11.20.1 (Jan. 2, 2019).

On Saturdays, TACs are staffed with volunteer TAC assistors as well as volunteers from other IRS functions. FA management indicated that volunteer assistors from other IRS functions should redirect taxpayers with tax law questions to the next available TAC assistor who is trained and has access to the appropriate reference material, such as the ITLA tool, to ensure that taxpayers receive accurate assistance. However, the triage guidance does not include this procedure for volunteers from other IRS functions. Not redirecting taxpayers to an FA employee who has access to the appropriate reference materials may result in assistors providing inaccurate responses to taxpayers' questions or not providing responses at all. FA management explained that the process of triaging varies across different locations due to differences in staffing, space availability, and the specialized skills of volunteers.

Expanding availability of TAC service

Because appointments are not necessary for the Face-to-Face Saturday Help events, some TACs experienced high demand and long wait times. Normal weekday hours during the average workday may not be convenient for all taxpayers, so demand may be greater on the weekend when many people are off from work. Figure 7 shows the number of taxpayer contacts and TAC locations for FY 2023 Face-to-Face Saturday Help events.

Figure 7: Number of FY 2023 Saturday Contacts and TAC Locations



* Number of locations is counted based on number of times a TAC offered Saturday walk-in assistance. A TAC location may be counted multiple times if it opened more than one Saturday from February through May 2023.

Source: TIGTA analysis of data obtained from the FA Policy, Technology and Measures group.

Approximately 16,000 Saturday walk-in contacts were assisted in FY 2023. We analyzed the number of contacts assisted at each Face-to-Face Saturday Help event TAC location and compared the volume to the average number of weekday contacts for the same locations. Approximately 73 percent of the locations that offered the Face-to-Face Saturday Help event service assisted more taxpayers during their Saturday service than the average number of taxpayers typically seen during a weekday at the same TAC location. On average, 106 visitors were assisted at a Face-to-Face Saturday Help event compared to an average of 44 taxpayers assisted per weekday during the same week, which was 141 percent more than average.

In addition, the *2022 National Taxpayer Advocate Annual Report to Congress* highlighted the significant demand during the Face-to-Face Saturday Help events in FY 2022 and the need for

TACs to be open beyond their current hours of operation.¹⁹ This further supports the need for the IRS to consider extended TAC office hours, especially in busy locations, to better meet taxpayer demand and enhance the overall taxpayer experience.

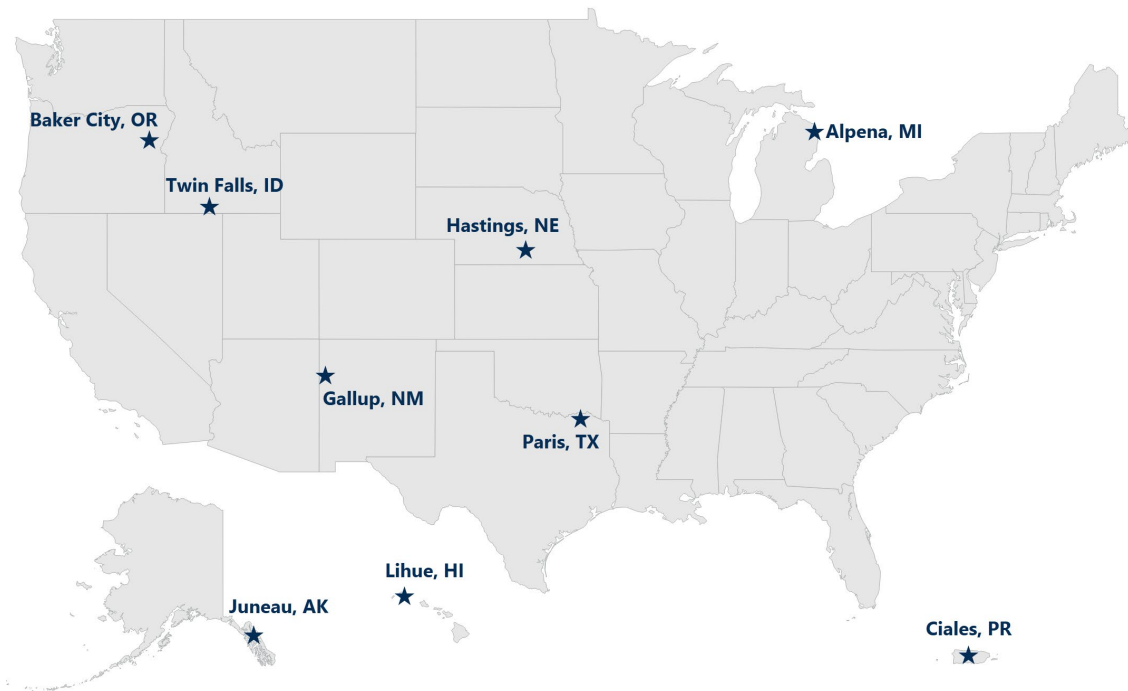
The IRS's *Strategic Operating Plan* includes a milestone for the FA unit to expand TAC hours and staffing to meet anticipated demand for appointments and on-demand service. However, the FA unit cannot mandate that employees work on Saturdays, so it relies on volunteers for the Saturday walk-in service, which drives how many TAC offices are open during these special hours and how many taxpayers the IRS can assist.

During the 2023 Filing Season, the FA unit opened 93 TACs for special Saturday service nationwide. In addition to volunteer TAC assistors, the FA unit also relied on volunteers from other IRS functions to help work the special Saturday hours. FA management indicated that during the Calendar Year 2023 Face-to-Face Saturday Help events, eight other TAC locations were initially planned to provide Saturday service, but those locations had to be canceled due to a lack of volunteers. During the four-month period from February through May 2023, these 93 TACs were open on one or more of the once-a-month Saturday Help events, operating from 9:00 a.m. to 4:00 p.m.

In addition to the Face-to-Face Saturday Help events, the IRS began expanding TAC services beyond the weekday appointment-only model by introducing Community Assistance Visits to underserved taxpayer areas. As part of the IRS's *Strategic Operating Plan*, the FA unit, with funding made available by the Inflation Reduction Act, has introduced temporary, three-day TACs in underserved areas to provide face-to-face assistance to taxpayers. The IRS held nine events, sometimes referred to as "pop up" TACs, from June through November 2023 in select locations nationwide. Figure 8 shows the locations of each Community Assistance Visit event.

¹⁹ National Taxpayer Advocate, *Annual Report to Congress* (December 2022).

Figure 8: Locations of Community Assistance Visits in FY 2023



Source: W&I Division, AM.

IRS management stated that these events were never intended to draw large numbers of taxpayers; instead, the focus was on serving communities not close to existing TACs. IRS management plans to evaluate lessons learned and adjust the events planned for Calendar Year 2024.

For the 2024 Filing Season, the FA unit offered expanded hours on Tuesdays and Thursdays at many TAC locations through April 16, 2024, to assist more taxpayers. Generally, the participating TACs were open an hour earlier than normal and stayed open 90 minutes later in the afternoon, but this may have differed by location.

We believe that the IRS is moving in the right direction. However, without sufficient access to face-to-face assistance to meet taxpayer demand, the IRS may not be offering its best customer service, thereby unnecessarily burdening taxpayers. This could lead to taxpayers filing inaccurate or no tax returns, potentially affecting voluntary compliance and the public's trust in the IRS.

The Director, FA, W&I Division, should:

Recommendation 3: Update triage procedures to ensure volunteers from other IRS functions redirect taxpayers with tax law questions to the next available TAC assistor for help.

Management's Response: IRS management agreed with the recommendation and as of February 23, 2024, implemented a more formalized triage process by creating a new triage intake sheet and updating the Taxpayer Experience Day reference guide to include guidance for the revised triage process.

Recommendation 4: Provide training for the triage process to TAC assistors and volunteers each filing season to ensure that taxpayers are assisted more efficiently during the Face-to-Face Saturday Help events.

Management's Response: IRS management agreed with the recommendation and as of February 23, 2024, the IRS has conducted sessions to train TAC managers and volunteers on updated Taxpayer Experience Days event procedures to include revisions to the triage process.

Field Assistance Area Offices Took Corrective Actions to Improve Quality Deficiencies and Generally Met Customer Accuracy Goals

FA management uses quality reviews to provide a basis for measuring and improving performance and program effectiveness. The Joint Operations Center uses the National Quality Review System (NQRS) to measure the accuracy of service by independently reviewing statistically valid samples of TAC face-to-face contact recordings.²⁰ This assessment focuses on the correctness of responses or resolutions provided to taxpayers, considering the case's specific context and necessary actions.

The results of the national quality reviews are statistically valid at the national and FA Area levels. We judgmentally selected FA Areas 1 and 3 and analyzed all quality deficiencies identified in their respective FYs 2020 and 2021 annual NQRS Customer Accuracy Driver reports to determine if any corrective actions were taken to improve the quality of service provided, and whether the actions taken improved customer service.²¹ Figure 9 shows that both FA Areas 1 and 3 have implemented corrective actions for nearly all the deficiencies identified in their respective FYs 2020 and 2021 NQRS reports for customer accuracy.²²

²⁰ The Joint Operations Center provides planning, analysis, technical, and operations support for IRS customer contacts in a multichannel environment including strategy and tactical solutions implementation, centralized quality review, change management and requirements, forecasting, real-time monitoring and reporting, and contact analytics. Contact recording refers to an automated quality monitoring system that captures voice and, in a certain sample of cases, on-screen computer activity of employee and taxpayer interaction.

²¹ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

²² Examples of common deficiencies among employees in both FA Areas 1 and 3 included: providing inaccurate IRS timeframes and deadlines to taxpayers; misinterpreting taxpayer account data; failing to adequately inform taxpayers of potential IRS enforcement actions or potential consequences; and interpreting and applying the tax law incorrectly.

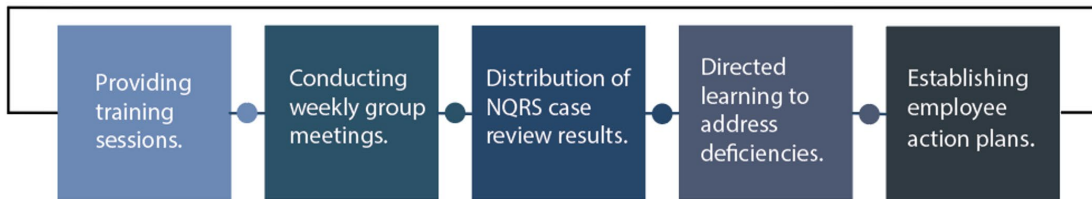
**Figure 9: FYs 2020 and 2021 Customer Accuracy
Deficiencies and Corrective Actions for FA Areas 1 and 3**

Area/FY	Total Number of Deficient Categories	Total Number of Deficient Categories With Corrective Actions Implemented	Percentage
Area 1			
2020	17	17	100%
2021	15	14	93%
Area 3			
2020	12	11	92%
2021	9	9	100%

Sources: TIGTA analyses of FA Areas 1 and 3 NQRS Customer Accuracy Driver reports and corrective action documentation pertaining to FYs 2020 and 2021.

FA Areas 1 and 3 took several different types of corrective actions to improve customer service. In general, the corrective actions taken by Areas 1 and 3 in FYs 2020 and 2021 coincided with a decrease in the number of quality deficiencies in the subsequent fiscal years within the same categories. Figure 10 illustrates some of the types of corrective actions taken.

Figure 10: Examples of Corrective Actions Taken by FA Areas 1 and 3



Source: Corrective action documentation provided by FA Areas 1 and 3.

The FA Areas are responsible for ensuring consistency and quality of the TAC program within their respective geographic regions. Customer accuracy is a key quality metric used to evaluate the performance of the FA unit in delivering the TAC program. Each fiscal year, FA management sets customer accuracy quality goals for the FA Areas. Figure 11 shows that for FYs 2020 through 2023, FA Areas 1 and 3 generally met or exceeded the customer accuracy quality goals set by FA management.²³

²³ According to FA management, the Inflation Reduction Act allowed the FA unit to hire over 700 new employees in its TACs, necessitating a reduction in the customer accuracy quality goal from 93 percent to 90 percent to accommodate the learning curve and skill gaps for new employees.

**Figure 11: FYs 2020 Through 2023 Customer Accuracy
Quality Goals and Achievements – FA Areas 1 and 3**

Area/FY	Customer Accuracy Quality Goal	Customer Accuracy Quality Score Achieved
Area 1		
2020	93%	96%
2021	93%	95%
2022	93%	93%
2023	90%	91%
Area 3		
2020	93%	96%
2021	93%	95%
2022	93%	92%
2023	90%	91%

Source: FA management.

More Communication Between Field Assistance Area Offices Could Improve Quality Scores

Although the FA unit includes four Area offices, corrective actions taken by one Area office are not always shared with the other three offices. Instead, each of the four areas work with one other area as informal partners, consisting of Areas 1 and 2 in one partnership, and Areas 3 and 4 in the other. These two groups share corrective actions internally, but not directly with the other two groups.

The FA unit established two Strategic and Planning Analysis (SPA) quality teams after a reorganization in Calendar Year 2018. FA Areas 1 and 2 share the SPA East staff and FA Areas 3 and 4 share the SPA West staff. Each SPA quality team has staff responsible for reviewing NQRS reports for their respective areas to identify issues or trends and communicate any findings or recommendations for improving quality to both areas. For example, on a periodic basis both SPA East and West staff issue informational newsletters or e-mails to their respective areas to communicate quality errors, trends, and guidance. In addition, the two areas assigned to each SPA quality team also share training sessions. For example, FA Areas 1 and 2 shared training documentation that explained how to refer taxpayers to another IRS function to resolve their tax issues, if necessary.

Further, SPA management stated that information is also shared across FA Area offices by the SPA East and West staff and provided examples of training and job aids being shared. However, it is not clear if this information is always shared or disseminated to all four FA Area offices. As one FA Area director explained, there is no consistent guidance requiring all the FA Area offices to share information with each other. The Government Accountability Office's *Standards for Internal Control in the Federal Government* provides the overall framework for designing,

implementing, and operating an effective internal control system.²⁴ According to these Standards, management should internally communicate the necessary quality information to achieve the entity's objectives. Quality information should be communicated down, across, up, and around reporting lines to all levels of the entity. We believe that if the FA Area offices consistently shared corrective actions, such as developed training, workshops, and newsletters, it would facilitate greater efficiency, consistency, and continuous improvement across the entire TAC program.

Recommendation 5: The Director, FA, W&I Division, should ensure that corrective actions such as training, presentations, workshops, and newsletters developed by individual FA Area offices are communicated and shared across the entire FA community through a national cooperative effort to improve TAC service quality.

Management's Response: IRS management agreed with the recommendation. In November 2023, the FA function established a National FA Quality Team. This team is comprised of quality and training analysts from each of the two SPA groups, as well as representatives from each area's respective Quality Improvement teams. As of March 20, 2024, regular meetings have been established to share training products and best practices across all of FA. An internal website has been created to house quality improvement material and initiatives for all four areas. All resources, training, analysis, and corrective actions are shared across the entire organization.

²⁴ Government Accountability Office, GAO-14-704G, *Standards for Internal Control in the Federal Government* (Sept. 2014).

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to assess the quality of service provided to taxpayers requesting assistance at TACs. To accomplish our objective, we:

- Determined the effectiveness of the appointment scheduling process.
- Analyzed TAC Appointment Telephone Line data for FYs 2021 through 2023 to identify trends in the level of service provided to taxpayers calling for a TAC appointment, such as queue times and abandoned calls.
- Analyzed FYs 2021 through 2023 appointment scheduling data to identify trends for the time between scheduling TAC appointments and the actual appointments.
- Analyzed NQRS annual quality review reports regarding NQRS reviews completed in FYs 2020 through 2022 on a judgmental sample of FA Areas to identify trends in quality deficiencies and evaluated whether any corrective actions implemented based on quality review results improved TAC service for FYs 2021 and 2022.¹ Judgmental sampling was used to select a subset of the FA Areas, specifically Areas 1 and 3 out of the four Area offices, ensuring representation from each SPA quality team.²
- Performed unannounced visits to a judgmental sample of 16 TAC offices across the country from March through May 2023 during the Face-to-Face Saturday Help events to assess TAC accuracy and quality of assistance.³ The judgmental sample consisting of 16 TACs from a population of 93 TACs was based on the availability of TIGTA auditors in proximity to the TACs offering the Face-to-Face Saturday Help events.

Performance of This Review

This review was performed with information obtained from the AM unit based in Atlanta, Georgia; the FA unit based in Ogden, Utah; and the Joint Operations Center unit based in Chamblee, Georgia, which are under the W&I Division's CARE and CAS functions both based in Atlanta, Georgia, during the period November 2022 through January 2024. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Major contributors to the report were Bryce Kisler, Assistant Inspector General for Audit (Management Services and Exempt Organizations); Carl Aley, Director; Cheryl Medina, Audit Manager; Sean Morgan, Lead Auditor; and Kevin Jones, Auditor.

¹ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

² This subset provided insights into the overall implementation of corrective actions by the four Area offices and the subsequent improvements in the quality of their customer service. Given the absence of any major issues, our analysis focused on this subset, foregoing the need to extend the review to include Areas 2 and 4.

³ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

Data Validation Methodology

We performed tests to assess the reliability of data from the appointment scheduling system. We evaluated the data by 1) performing electronic testing of required data elements, 2) reviewing existing information about the data and the system that produced them, and 3) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for the purposes of this report.

Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: the FA unit's policies, procedures, and practices for implementing corrective actions for identified quality deficiencies to improve the quality of service at the TACs as well as AM policies, procedures, and practices for the scheduling of TAC appointments. We evaluated these controls by reviewing and analyzing relevant data, interviewing IRS management, reviewing relevant IRS policies and procedures, and visiting a judgmental sample of TAC locations.

Appendix II

Outcome Measures

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. These benefits will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Taxpayer Burden – Potential; CSRs transferred 240,547 taxpayer telephone calls to another application within the TAC Appointment Telephone Line to confirm, modify, or cancel their appointment (see Recommendation 1).

Methodology Used to Measure the Reported Benefit:

Many taxpayers who call the TAC Appointment Telephone Line to confirm, modify, or cancel their TAC appointment will need to be transferred because not all TAC Appointment Telephone Line CSRs have the software licenses required to view or change existing appointments.

Using IRS customer service telephone line data, we identified 57,182 taxpayer telephone calls in FY 2021; 39,360 taxpayer telephone calls in FY 2022; and 144,005 taxpayer telephone calls in FY 2023 in which the taxpayers called the TAC Appointment Telephone Line to confirm, modify, or cancel an existing TAC appointment only to have the CSR working the TAC Appointment Telephone Line transfer them so that another CSR could assist them. From FY 2021 through FY 2023, a total of 240,547 (57,182 + 39,360 + 144,005) taxpayer telephone calls were transferred.

Type and Value of Outcome Measure:

- Inefficient Use of Resources – Potential; \$84,560 in funds expected to be spent over five years on unused software licenses allocated to the AM unit (see Recommendation 1).

Methodology Used to Measure the Reported Benefit:

During our review, we obtained software licensing data from the Technology Applications Group, CARE/FA. According to FA management, each license costs approximately \$56 annually. Currently, 302 out of 500 software licenses allocated to the AM unit remain unused, resulting in an annual cost of \$16,912 (\$56 x 302). Over a five-year forecast, this amounts to a total expenditure of \$84,560 (\$16,912 x 5) for the unused licenses.¹

¹ The five-year forecast is based on multiplying the base year by five and assumes, among other considerations, that economic conditions and tax laws do not change.

Appendix III

Management's Response to the Draft Report



CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

April 23, 2024

MEMORANDUM FOR MATTHEW A. WEIR
ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM:

Kenneth C. Corbin 
Chief, Taxpayer Services Division

Digitally signed by TZQCB
Date: 2024.04.23 09:53:03 -04'00'

SUBJECT:

Draft Audit Report – Taxpayer Assistance Centers Generally
Provided Quality Service, but Additional Actions Are Needed to
Reduce Taxpayer Burden (Audit No.: 202210036)

Thank you for the opportunity to review and provide comments on the subject draft report. The IRS's return to pre-pandemic procedures and the enactment of the Inflation Reduction Act of 2022¹ yielded increases in Customer Service Representatives (CSRs), Taxpayer Assistance Center (TAC) assistors, TAC locations, and TAC appointments. In particular, the increase in staffing significantly contributed to the ability of the Field Assistance function (FA) to reduce average wait times for taxpayers to receive services. In fiscal year 2024, our goal is to improve the quality of services by increasing staffing, opening additional TACs, and restructuring training for newly hired TAC employees to ready them for the filing season and to provide superior quality service.

The IRS's dedicated toll-free line (TAC appointment line) allows taxpayers to request an appointment with their local TAC, and this line is also used to change or cancel existing appointments. To reduce taxpayer burden, these calls are handled by trained CSRs in the Accounts Management function, who will first determine if they can resolve the taxpayer's issue over the phone rather than requiring an appointment. Taxpayers who call on other toll-free lines and request a TAC appointment are internally transferred to the TAC appointment line.

When callers are queued for the next available CSR on the TAC appointment line, the system evaluates whether their call is eligible for a callback offer, based on business rules that evaluate available resources and current demand. If eligible, a callback is offered to the caller to eliminate the need for them to remain on hold in the queue. This service has significantly enhanced the caller experience. From October 1, 2023, to

¹ Pub. L. 117-169

February 24, 2024, we have offered over 262,000 callbacks on the TAC appointment line, with almost 184,000 callers opting to use the callback service. As a result, the callback option saved callers approximately 64,000 hours of hold time.

We are committed to improving the experience of taxpayers calling in to request a TAC appointment. In December 2023, the Accounts Management function modified procedures for calls that come into the non-TAC appointment lines. For example, if the taxpayer mentions they need a TAC appointment, the CSR will work to resolve the issue. If it is determined that a TAC appointment is still needed, the CSR will transfer the caller to the TAC appointment line. Prior to the transfer, the CSR will provide the caller a transfer Personal Identification Number to remove the need for them to reauthenticate their identity once transferred to the TAC appointment line.

Beginning in fiscal year 2024, we offered extended TAC hours on Tuesdays and Thursdays at more than 240 TACs nationwide. The expanded hours, during which most services are available, allow us to help taxpayers resolve their tax issues, make payments, and get answers to general tax-related questions. Additionally, we continue to offer Taxpayer Experience Days (TXDs), where TAC employees and IRS employees from different business units volunteer and provide face-to-face services to taxpayers on a first-come, first-serve basis. The TXD events occur one Saturday each month during the filing season and are held at select high-traffic TAC locations nationwide. Furthermore, appointments are not required for taxpayers to receive service at the TXD events. The extra days of service benefit taxpayers who need assistance with their tax issues and whose day-to-day schedules conflict with the TAC's core business hours. If a taxpayer is not able to receive service during the Saturday events, an appointment is scheduled for a time that is convenient for that taxpayer.

We also established Community Assistance Visits (CAVs), a pop-up TAC model, in which the IRS visits rural communities and provides services to taxpayers that are more than 100 miles from a TAC. These visits are conducted after the filing season and support our customer service efforts. We are committed to providing quality service to taxpayers nationwide and offer many self-help tools to all taxpayers on IRS.gov. These include IRS online account and chatbots that may resolve issues without the need to speak to a live assistor or schedule an appointment. Significant strides have been taken toward achieving our goals in the past fiscal year, and we continue to explore new ways to extend our reach and improve our services in the future.

Our responses to your specific recommendations are enclosed. If you have any questions, please contact me, or a member of your staff may contact Tracey Walker-Carter, Director, Customer Assistance, Relationships and Education, Taxpayer Services Division, at 470-639-2975

Attachment

Attachment

Recommendations

The Director, AM, W&I Division, should:

RECOMMENDATION 1

Allocate all unassigned software licenses to the CSRs working on the TAC Appointment Telephone Line so they can assist taxpayers with existing appointments without the need to transfer them to a different CSR.

CORRECTIVE ACTION

We agree. We will assign all unassigned software licenses allocated to Accounts Management to the Customer Service Representatives (CSRs) being trained to work the Taxpayer Assistance Center (TAC) appointment telephone line.

IMPLEMENTATION DATE

October 15, 2024

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 2

Update the TAC Appointment Telephone Line to include a menu option that enables taxpayers to connect with a CSR that can confirm, modify, or cancel appointments, thereby minimizing CSR transfers.

CORRECTIVE ACTION

We agree. We will include a menu option that enables taxpayers to connect with a CSR for them to confirm, modify, or cancel appointments, thereby minimizing transfers.

IMPLEMENTATION DATE

April 15, 2024

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

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

Recommendations

The Director, FA, W&I Division, should:

RECOMMENDATION 3

Update triage procedures to ensure volunteers from other IRS functions redirect taxpayers with tax law questions to the next available TAC assistor for help.

CORRECTIVE ACTION

We agree. As of February 23, 2024, we created a more formalized triage process by creating a new triage intake sheet and updating the Taxpayer Experience Day reference guide to include guidance for the revised triage process.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education,
Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 4

Provide training for the triage process to TAC assistors and volunteers each filing season to ensure that taxpayers are assisted more efficiently during the Face-to-Face Saturday Help events.

CORRECTIVE ACTION

We agree. As of February 23, 2024, we completed sessions to train TAC managers and volunteers on updated Taxpayer Experience Days event procedures to include revisions to the triage process.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education,
Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

N/A

Recommendation

RECOMMENDATION 5

The Director, FA, W&I Division, should ensure that corrective actions such as training, presentations, workshops, and newsletters developed by individual FA Area offices are communicated and shared across the entire FA community through a national cooperative effort to improve TAC service quality.

CORRECTIVE ACTION

We agree. In November 2023, the Field Assistance function (FA) established a National FA Quality Team. This team is comprised of quality and training analysts from each of the two Strategy Planning & Analysis groups, as well as representatives from each Area's respective Quality Improvement teams. As of March 20, 2024, regular meetings have been established to share training products and best practices across all of FA. An internal web site has been created to house quality improvement material and initiatives for all four Areas. All resources, training, analysis, and corrective actions are shared across the entire organization.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education,
Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

N/A

Appendix IV

Abbreviations

AM	Accounts Management
CARE	Customer Assistance, Relationships, and Education
CAS	Customer Account Services
CSR	Customer Service Representative
FA	Field Assistance
FY	Fiscal Year
IRS	Internal Revenue Service
ITLA	Interactive Tax Law Assistant
NQRS	National Quality Review System
SPA	Strategic and Planning Analysis
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration
W&I	Wage and Investment



**To report fraud, waste, or abuse,
contact our hotline on the web at www.tigta.gov or via e-mail at
oi.govreports@tigta.treas.gov.**

**To make suggestions to improve IRS policies, processes, or systems
affecting taxpayers, contact us at www.tigta.gov/form/suggestions.**

Information you provide is confidential, and you may remain anonymous.