

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Actions Need to Be Taken to Improve Services Provided at Taxpayer Assistance Centers

April 21, 2025

Report Number: 2025-108-017

HIGHLIGHTS: Actions Need to Be Taken to Improve Services Provided at Taxpayer Assistance Centers

Final Audit Report issued on April 21, 2025

Report Number 2025-108-017

Why TIGTA Did This Audit

This audit was initiated to assess the quality of the face-to-face service that taxpayers experienced at the Taxpayer Assistance Centers (TAC) during the 2024 Filing Season. In January 2024, the IRS announced that nearly 250 TACs nationwide would offer extended weekday hours beginning Tuesday, January 23 through Tuesday, April 16, 2024. Taxpayers could either call to make an appointment or walk in to get help.

In addition to the extended weekday hours, the IRS again provided face-to-face Taxpayer Experience Days (TXD) one Saturday a month in various locations nationwide from February through May 2024. Taxpayers could walk in for all services routinely offered at a TAC, except for making cash tax payments.

Impact on Tax Administration

TACs provide face-to-face assistance at over 360 locations to taxpayers who cannot resolve their issues through other methods or who choose to obtain information and assistance in person. If the IRS does not follow its procedures when assisting taxpayers at TACs, there is a risk that taxpayers will experience unnecessary burden, receive incorrect information which could lead to inaccurate tax returns, or not receive the assistance they need.

What TIGTA Found

The IRS assisted 43,885 taxpayers during the extended weekday hours and the Saturday TXDs. These expanded service hours provided opportunities for thousands of taxpayers to receive in-person assistance outside of the IRS's normal business hours.

To assess the accuracy and quality of assistance, we made 28 unannounced site visits to TACs that offered expanded service hours. We did not receive assistance for 9 out of our 28 site visits due to various reasons, such as the TACs being closed or reaching capacity during the Saturday TXDs. We were unaware of the closures because IRS.gov was not updated. We were also turned away at some TACs during the extended weekday hours because we did not schedule an appointment and were not provided an opportunity to wait for an available assistor, even though IRS policy notes that when staffing permits, taxpayers without an appointment should be provided service on a first-come, first-served basis. At two TAC locations, we were told to schedule an appointment because TAC assistors were not trained in the topic presented to the assistor.



We received assistance for 19 out of our 28 site visits. However, eight of our auditors received inaccurate or incomplete answers to their tax law questions because TAC assistors did not always use available resources to assist taxpayers. As a result, the IRS issued a memorandum during the audit reminding TAC assistors to use the Interactive Tax Law Assistant tool.

Additionally, we noted issues that if addressed could improve taxpayer interactions at the TACs. For example, taxpayers were not consistently asked to provide feedback on the quality of services provided, employees did not always wear name tags, and some non-English speaking taxpayers had difficulty obtaining service. TAC managers are responsible for overseeing the services provided to taxpayers; however, managers did not always ensure that their TAC assistors followed proper procedures.

What TIGTA Recommended

We made several recommendations to the Chief, Taxpayer Services, that included: allowing taxpayers without appointments to wait for an opportunity to talk with a TAC assistor; issuing clearer public guidance for future extended weekday hours; ensuring that TAC assistors use all available resources to help taxpayers before turning them away; and ensuring that TAC group managers enforce procedures for taxpayer services at the TACs.

The IRS agreed with all six recommendations and plans to implement corrective actions.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

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

April 21, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Diana M. Tengesdal
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Actions Need to Be Taken to Improve Services
Provided at Taxpayer Assistance Centers (Audit No.: 2024108012)

This report presents the results of our review to assess the quality of the face-to-face service that taxpayers experienced at the Taxpayer Assistance Centers during the 2024 Filing Season. This review is part of our Fiscal Year 2025 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 IV. If you have any questions, please contact me or Bryce Kisler, Assistant Inspector General for Audit (Taxpayer Services and Operational Support).

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Background

The Internal Revenue Service (IRS) provides face-to-face assistance at over 360 Taxpayer Assistance Center (TAC) locations to taxpayers who are unable to resolve their tax issues through other methods or who choose to obtain information and assistance in person. According to the IRS, most tax issues can be resolved online or by telephone. However, some issues, such as identity verification and paying tax debts in cash, require taxpayers to obtain face-to-face assistance. Some taxpayers may choose face-to-face service regardless of whether their issue could be resolved through other means. Services offered can vary by TAC location, but standard services at TACs include:

- Account inquiries.
- Account adjustments.
- Identity theft victim assistance.
- Refund inquiries.
- Tax law assistance.
- Tax payments/installment agreements.

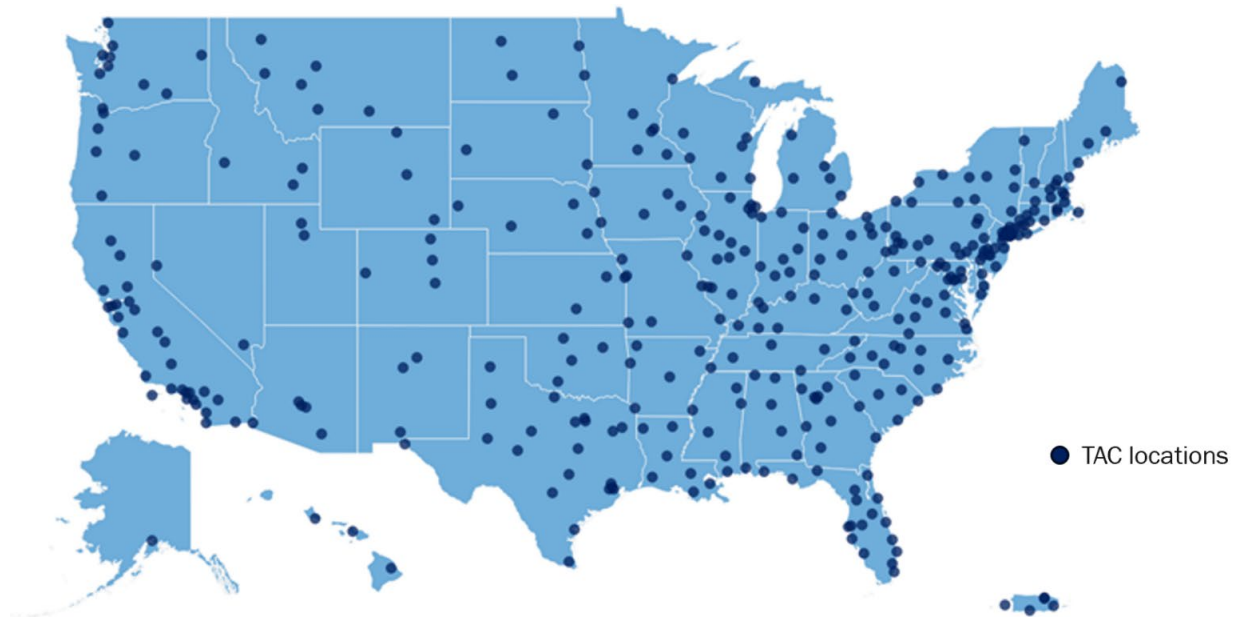
In January 2024, the IRS announced that nearly 250 TACs nationwide would offer extended weekday service hours beginning Tuesday, January 23 through Tuesday, April 16, 2024. The IRS instructed taxpayers to use the TAC locator tool on IRS.gov to identify those locations offering extended hours. Taxpayers could either call to make an appointment or walk in to get help. Normally, TACs are open from 8:30 a.m. to 4:30 p.m., Monday through Friday, and operate primarily by appointment. The extended weekday hours were available without an appointment on Tuesdays and Thursdays from 7:30 a.m. to 8:30 a.m. and 4:30 p.m. to 6:00 p.m. However, the availability of extended weekday hours differed by location and was subject to change because of various administrative and logistical considerations, including staff availability and security constraints.

In addition to the extended weekday hours, the IRS again provided face-to-face Taxpayer Experience Days (TXD) one Saturday a month in various locations nationwide from February through May 2024.¹ During the Saturday TXDs, taxpayers could walk in for all services routinely offered at a TAC, except for making cash payments. TACs are generally located in areas believed to be convenient to taxpayers, such as local government offices. Figure 1 shows all 363 TAC locations across the United States and Puerto Rico.²

¹ The TXDs were held on Saturday, February 24, 2024, March 16, 2024, April 13, 2024, and May 18, 2024, from 9 a.m. to 4 p.m.

² See Appendix II for the TAC locations that participated in the 2024 Filing Season expanded service hours.

Figure 1: The IRS has 363 TACs Located Nationwide



Source: Customer Assistance, Relationships, and Education management as of November 25, 2024.

The Taxpayer Services Division's Customer Assistance, Relationships, and Education (CARE) function supports taxpayers in fulfilling their tax filing and payment responsibilities by providing face-to-face assistance. The Field Assistance unit within the CARE function oversees TAC operations.

TAC assistors help taxpayers with unresolved tax issues or those seeking face-to-face interactions to obtain information and guidance. TAC assistors should use the Interactive Tax Law Assistant (ITLA) tool to respond to taxpayer tax law inquiries. The ITLA tool asks a series of questions to evaluate items such as eligibility for credits, taxability of income, and deductibility of various expenses. Although the topics within the ITLA tool are generic tax law subjects and not taxpayer account specific, the tool is designed for TAC assistors and is intended to improve operation performance in the following ways:

- **Quality** – The ITLA tool should generate accurate and complete responses based on the taxpayer's situation. The tool is linked to current publications, tables, instructions, and worksheets.
- **Efficiency** – The interactive nature of the tool should lead TAC assistors to logical conclusions/responses based on taxpayer specific information. TAC assistors should ask questions only relevant to the taxpayer's situation.
- **Customer Satisfaction** – Responses should be specific to taxpayer circumstances, and taxpayers should receive the same response.
- **Employee Satisfaction** – The ITLA tool should be regularly updated and improved based upon employee feedback and recommendations.

TIGTA's Office of Inspections and Evaluations conducted 85 unannounced site visits during the start of the 2024 Filing Season.³ The evaluation identified similar issues as our audit, including:

- Unclear hours of operation.
- Security guards impeding taxpayers' ability to speak with IRS employees.
- Inconsistencies with the types of assistance being provided.

The Office of Inspections and Evaluations made several recommendations to address these issues, including ensuring that TAC information is accurate and up-to-date, security guards refrain from impeding the taxpayer's ability to speak with an IRS employee, and there is a uniform policy on whether walk-ins can be accommodated to avoid confusion and provide a consistent experience at all TAC locations.

Results of Review

Expanded Service Hours at Taxpayer Assistance Centers Provided Taxpayers More Face-to-Face Opportunities

According to the IRS, the extended weekday hours and the Saturday TXDs provided more opportunities for taxpayers to receive face-to-face assistance with their tax issues. Figure 2 shows that during the 2024 Filing Season, the IRS assisted 43,885 taxpayers during these expanded service hours.⁴

Figure 2: Nearly 44,000 Taxpayers Were Assisted During the 2024 Filing Season Expanded Service Hours

Event	Taxpayers Served
Extended Weekday Hours	22,358
Saturday TXDs	21,527
Total	43,885

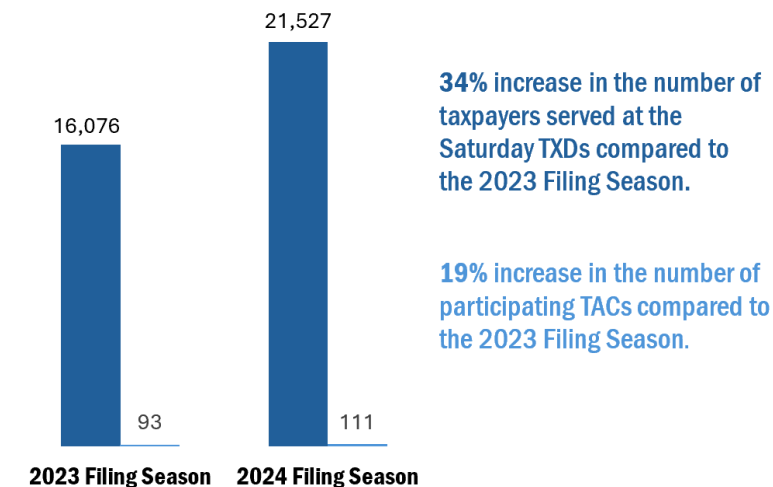
Source: CARE management.

Figure 3 shows the number of participating TACs and the number of taxpayers served during the Saturday TXDs for the 2024 Filing Season compared to the 2023 Filing Season.

³ TIGTA, Report No. 2025-IE-R010, [Improvements Are Needed to Ensure Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center](#) (February 2025).

⁴ One Saturday TXD event occurred outside of the filing season, on May 18, 2024. The IRS's 2024 Filing Season was the period from January 29 through April 15, 2024, when most individual income tax returns were filed.

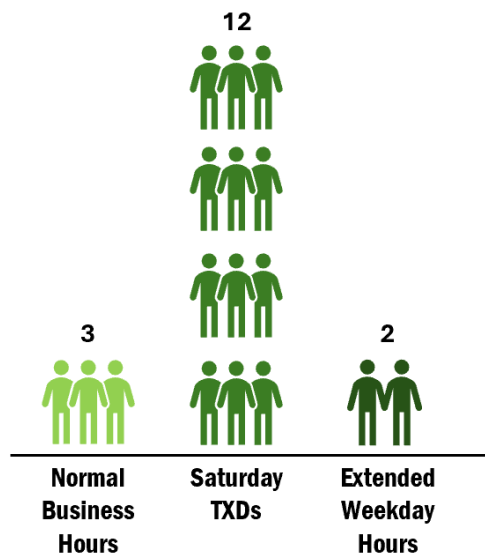
Figure 3: Increasing the Number of TACs Participating in the Saturday TXDs Helped Serve More Taxpayers



Source: CARE management.

Compared to the 2023 Filing Season, there were increases in both the number of participating TACs and the number of taxpayers served at the Saturday TXDs during the 2024 Filing Season.⁵ Figure 4 shows the average number of taxpayers assisted at each TAC per hour during normal business hours, the Saturday TXDs, and the extended weekday hours.

Figure 4: Comparison of the Average Number of Taxpayers Served at Each TAC Per Hour



Source: CARE management.

On average, approximately 3 times more taxpayers were served at each TAC per hour during the Saturday TXDs compared to their normal business hours. The Saturday TXDs do not require

⁵ Some TACs participated in more than one Saturday TXD.

taxpayers to call the IRS to make an appointment and are when most taxpayers do not work.⁶ Additionally, the extended weekday hours were generally filled by appointments, but walk-ins were to be assisted if time permitted. There is no comparison of the number of TACs participating in the extended weekday hours because this service was not provided during the 2023 Filing Season.

Taxpayers May Be Denied Assistance at Taxpayer Assistance Centers

Although the expanded service hours provided more opportunities for thousands of taxpayers to receive assistance with their tax issues, some taxpayers did not receive assistance. We made 28 unannounced site visits to 26 TACs during the expanded service hours to assess the quality of assistance provided to taxpayers.⁷ Figure 5 shows that TIGTA auditors received some level of assistance at the TACs during 19 site visits but were not provided proper assistance during 9 site visits.

**Figure 5: Assistance Provided to TIGTA Auditors
Posing as Taxpayers During the 2024 Filing Season**

	Site Visits	Assisted	Not Assisted
Extended Weekday Hours	12	7	5
Saturday TXDs	16	12	4
Totals	28	19	9

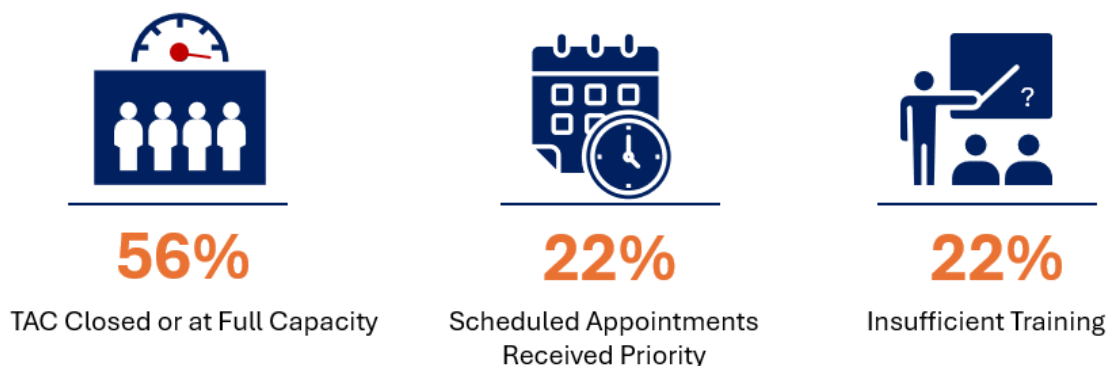
Source: TIGTA auditors' unannounced TAC site visits.

TIGTA auditors did not receive assistance because the TACs were closed during the week or at full capacity on the Saturday TXD, scheduled appointments were higher priority, or employees were not trained to understand how to resolve our issue. Figure 6 compares the reasons that TIGTA auditors did not receive service during their site visits.

⁶ The length of a TAC appointment is scheduled based on the service requested. Generally, the length of appointments can range from 15 to 90 minutes. Additional time can be added for language interpretation and processing large cash payments.

⁷ See Appendix III for a list of TAC locations that TIGTA auditors visited. Two TAC locations were visited more than once. TIGTA auditors made site visits to TACs across the United States, including 12 visits during the extended weekday hours and 16 visits during the Saturday TXDs. We used judgmental sampling due to constraints on the availability and location of TIGTA staff. A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

Figure 6: Reasons TIGTA Auditors Did Not Receive Assistance at a TAC



Source: TIGTA auditors' observations during unannounced TAC site visits during the 2024 Filing Season.

TAC closed or full. One of our auditors who attempted to visit a TAC during the extended weekday hours did not receive assistance because the TAC was closed, even though the hours posted online stated that it was open for extended hours that day. The Internal Revenue Manual (IRM) does not require the hours of operation for individual TACs to be updated on IRS.gov for partial day closures.⁸ We believe the IRS should post notifications for less than one day closures. The lack of public notice of partial day TAC closures could create unnecessary burden for those taxpayers in need of assistance.

Similarly, TIGTA's Office of Inspections and Evaluations identified inconsistencies with the posting of TAC hours. For example, some TACs had hours of operations posted that were different from the hours of operation on the IRS website, and some were closed prior to the closing time posted. In November 2024, TIGTA's Office of Inspections and Evaluations recommended that the IRS develop processes and procedures to ensure that the hours of operation are accurately posted at all TAC locations and are consistent with what is reflected on IRS.gov. We believe that this recommendation should address the issue we also identified during our review and as a result, we are not making a recommendation.

Four TIGTA auditors who arrived during the Saturday TXDs with several hours remaining in the day were told they would not be assisted upon their arrival because the estimated wait times exceeded the hours that the TAC would remain open. For example, one TIGTA auditor observed an IRS employee with a bullhorn telling people that if they had not received a waiting number, then they should go home because they were not giving out any more numbers that day. Three of the four auditors were not advised to call for an appointment or to come back another day. The remaining auditor was advised through a sign outside the TAC to call and schedule an appointment. Figure 7 shows a sign outside of the Federal Building in Los Angeles, California, at approximately 1:00 p.m. during the May 18, 2024, Saturday TXD, informing taxpayers that the TAC was at full capacity and to call for an appointment.

⁸ The IRM is the primary source of instructions to employees relating to the administration and operation of the IRS. The Manual contains the directions employees need to carry out their operational responsibilities.

Figure 7: Sign Informing Taxpayers That the Los Angeles TAC Was at Full Capacity



Source: TIGTA auditors' observations during unannounced TAC site visits during the 2024 Filing Season.

TIGTA auditors also observed the demand for taxpayers seeking assistance at some TAC locations. Figure 8 shows the line of taxpayers that formed at the Federal Building in Philadelphia, Pennsylvania, at 9:15 a.m. during the April 13, 2024, Saturday TXD.

Figure 8: Line of Taxpayers Waiting Outside the Philadelphia TAC



Source: TIGTA auditors' observations during unannounced TAC site visits during the 2024 Filing Season.

The IRS limits Saturday TXDs to one Saturday a month, February through May, which could lead to higher taxpayer demand than capacity at certain TACs. Taxpayers may be more willing to visit TACs on Saturdays rather than during regular service hours because they may have fewer conflicts with work schedules or because they do not need to make appointments for Saturday TXD visits. The *Taxpayer Bill of Rights* includes the Right to Quality Service, which provides taxpayers the right to receive prompt, courteous, and professional assistance in their dealings with the IRS.⁹ Delays in service or receiving no service could result in unnecessary taxpayer burden.

Scheduled appointments received priority. When attempting to seek assistance during the extended weekday hours, TAC employees advised two TIGTA auditors during separate site visits that the TAC was booked with appointments for the rest of the day and that they should call to schedule an appointment for another time. The auditors were not provided an opportunity to wait for an available TAC assistor. We analyzed the data from the TAC appointment scheduling software and identified two cancelled or no-show appointments that occurred within 45 minutes of our unannounced visits. For example, one auditor was denied assistance at approximately 4:35 p.m. at one location even though the appointment data showed two appointments at 5:15 p.m. were cancelled on the day of their site visit. A different auditor at another location was denied assistance at approximately 4:30 p.m. even though the appointment data showed an appointment at 5:00 p.m. was cancelled at the location they visited. However, the data available to us did not include what time the appointments were cancelled.

According to the IRM, taxpayers with scheduled appointments have priority for TAC assistance. However, when staffing permits, taxpayers without an appointment should be provided service on a first-come, first-served basis. Taxpayers should be advised that there may be an extensive wait for walk-in service and that after waiting they may still not be seen that day. The IRM further states that TAC assistors who complete an appointment contact early, or who have a no-show, should check for walk-in taxpayers who may need assistance.

In February 2024, TIGTA's Office of Inspections and Evaluations issued an email alert to the IRS recommending a consistent policy regarding whether appointments are necessary or if walk-ins will be accommodated, and to ensure that all TAC employees are aware of the policies regarding walk-in taxpayers. IRS management agreed and sent out an email reminding TAC employees and managers that they must follow the procedures that walk-ins are to be accepted, dependent upon capacity. However, both of our site visits were completed in March 2024 subsequent to the reminder email, and we still were not provided opportunities to wait for an available TAC assistor.

In addition, some taxpayers may not have understood that the extended weekday hours were not solely dedicated to walk-in services, and that taxpayers should schedule an appointment during the extended weekday hours to receive priority service over walk-in customers. For example, the nationwide press release announcing the extended weekday hours mentions that taxpayers can call to make an appointment or walk in to get help at designated TACs offering the additional time. Additionally, the press release stated:

⁹ 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.

We're inviting **anyone who wants or needs some assistance** to stop by... This is one more way the IRS is delivering expanded services to help visitors resolve their tax issues, make a payment, or answer general tax-related questions. Whatever the case, we're **offering additional time for taxpayers to get the face-to-face help they may need.**¹⁰

CARE management stated that they could not predict how many taxpayers would visit the TACs. According to the IRS, during the initial rollout of the extended weekday hours, taxpayer demand was low, and most customers were walk-in visitors. However, as demand grew, most of the extended weekday hours were filled with scheduled appointments. The IRS did not communicate this development to the public.

Insufficient communication could lead to taxpayers becoming frustrated and not receiving the assistance they need. Additionally, the IRS could use limited resources more efficiently if management ensures that TAC employees offer taxpayers the opportunity to stand by for walk-in appointments if there are cancellations, no-shows, or rescheduled appointments.

Insufficient training. TAC assistors informed two TIGTA auditors posing as taxpayers during their separate site visits that they were not trained in the topic presented to the assistor. The TAC assistors informed the auditors that they needed to call and schedule an appointment for another time.¹¹ TAC assistors did not use any other resources, including contacting their manager or another assistor, to get help answering the auditors' questions before telling them to schedule an appointment.

The Field Assistance unit hired 175 employees from January 1, 2024, through April 30, 2024. IRS management stated that the new employees may not have completed ITLA tool training, which is needed to answer tax law questions. For new hires, the Field Assistance unit offers a series of training modules that should be completed in a specific order. According to IRS management, it takes almost two years to complete this training.

The IRM states that TAC assistors should advise taxpayers that they will not be able to provide responses to their questions if they are not trained on the tax laws in a specific topic. TAC assistors should also strongly encourage taxpayers to use alternative resources, such as IRS.gov and applicable reference materials (*e.g.*, publication number, form number, instructions), and explain that these are the fastest and easiest ways for taxpayers to find answers to their questions.

However, this practice is causing some TAC assistors who are not trained on the tax law topics or unfamiliar with the research tools/resources available to tell taxpayers to schedule an appointment or to use these or similar tools at home to get their own answers. Meanwhile, when taxpayers call the IRS to schedule an appointment for the TAC, the IRM states that customer service representatives must target the taxpayer's issue, provide information regarding available alternative (self-help) services, or resolve the issue (if trained) before scheduling an appointment to visit a TAC.¹² Instead of first instructing taxpayers who are already at the TAC to

¹⁰ IRS, IR-2024-25, *IRS Offering Additional Time at Taxpayer Assistance Centers for Face-to-Face Help* (January 2024). Text bolded by TIGTA for emphasis.

¹¹ We did not verify as part of this audit if the TAC assistors completed the appropriate training.

¹² A customer service representative receives or initiates contact with taxpayers or their representatives to encourage voluntary compliance and resolve account inquiries.

schedule an appointment, TAC assistors should be contacting their manager, another assistor, or using other available resources to answer the taxpayer's question, which would reduce taxpayer burden and frustration.

The Chief, Taxpayer Services, should:

Recommendation 1: Ensure that taxpayers without scheduled appointments are provided an opportunity to wait for an available TAC assistor on a first-come, first-served basis.

Management's Response: The IRS agreed with the recommendation and will ensure that taxpayers without an appointment are provided an opportunity to wait for an available assistor on a first-come, first-served basis at the TACs.

Recommendation 2: Communicate clearer guidance to the public on the procedures for future extended weekday hours at the TACs, including that scheduled appointments take priority over walk-in customers.

Management's Response: The IRS agreed with the recommendation and will clarify guidance to the public on how they may receive service during extended weekday hours, with an emphasis on the benefits of scheduling an appointment to ensure trained staff is available to provide the needed assistance. The IRS stated that it will also clarify that priority is given to customers with scheduled appointments.

Recommendation 3: Revise the IRM to require that TAC assistors use all available resources, including contacting their manager, or another assistor, before denying taxpayers service and advising them to use similar tools at home because the IRS assistor is not trained.

Management's Response: The IRS agreed with the recommendation and will revise IRM 21.3.4.2.4.2, *TAC Appointment Exception Procedures*, and IRM 21.3.4.2.4.3.1, *Same Day Appointment Procedures*, to achieve consistency in serving customers when an appropriately trained employee is not available to meet the needs of the customer.

Taxpayers May Receive Inaccurate or Incomplete Answers to Their Tax Law Questions at Taxpayer Assistance Centers

Some TAC assistors provided inaccurate or incomplete answers to our tax law questions. Our auditors, who were able to receive assistance acting as taxpayers, posed one of the following three general tax law questions to TAC assistors:

- I took an early retirement distribution to make upgrades to my home, do I owe additional taxes on the early distribution?
- Prior to my marriage, my spouse owed federal income taxes, am I eligible for innocent spouse relief and what do I need to do to request it?
- Can I claim a credit for the childcare expenses that I pay to my neighbor for my child?

Of the 19 TIGTA auditors who were able to receive assistance, 8 auditors received an inaccurate or incomplete answer. The remaining 11 auditors received appropriate answers to their tax law questions.

Received inaccurate guidance to their tax law question. TAC assistors provided inaccurate guidance to four TIGTA auditors. For example, two TIGTA auditors were provided guidance related to injured spouse relief even though the tax law question was about innocent spouse relief.¹³ Another auditor who also asked about innocent spouse relief was incorrectly told that they would be jointly liable for their spouse's tax on a joint return, and another was told they were responsible for paying their spouse's tax liability. TAC assistors did not use the ITLA tool for three of these four site visits. The TAC assistor used the ITLA tool for the remaining site visit, however, the TIGTA auditor was still provided an inaccurate answer.¹⁴

Received incomplete answers to their tax law question. The remaining four TIGTA auditors were given incomplete information concerning their tax law questions. In all four cases, the auditors were not asked the series of questions in the ITLA tool to resolve their tax law questions and instead were told to visit IRS.gov or use the Interactive Tax Assistant tool online.¹⁵

The IRM requires TAC assistors to use the ITLA tool if a tax law topic is covered, and every taxpayer with a tax law question must be offered an answer or a referral. IRS management stated that it takes almost two years for TAC assistors to complete the required training. However, ITLA training must be completed within 45 days of being hired. During our visits, TAC assistors may not have been aware of the requirements to use the ITLA tool when taxpayers have a tax law question.

These TAC assistors relied on their individual experience instead of using the ITLA tool. Reliance on the experience of the individual employee can lead to inconsistent and incorrect responses. TAC assistors who do not follow the ITLA tool transcript may provide inaccurate or insufficient information to taxpayers when resolving their issues. Taxpayers who receive inaccurate or incomplete information when visiting a TAC could file incorrect tax returns, which not only unnecessarily adds to their burden but could also increase the need for IRS compliance actions.

Management action. We discussed the lack of use of the ITLA tool with the IRS during the audit. As a result, the Director, Field Assistance, issued a memorandum in January 2025 to TAC assistors and managers reminding them to use the ITLA tool. Use of the ITLA tool is mandatory by TAC assistors when responding to questions on any of the "in-scope" technical tax law topics it covers. If a TAC assistor refuses or fails to use the ITLA tool when required, it will be treated as a conduct issue and may result in disciplinary action. If a TAC assistor makes a mistake while using the ITLA tool or incorrectly uses the ITLA tool, it will be treated as a performance issue. As a result of the IRS's action, we are not making any recommendations related to this issue.

¹³ Injured spouse relief allows taxpayers to reclaim money taken from their tax refund to cover their spouse's debts. Innocent spouse relief relieves taxpayers from paying additional federal income tax owed by their spouse due to errors on a jointly filed tax return.

¹⁴ There were three other instances for which the ITLA tool was not used; however, TIGTA auditors received correct answers to their tax law questions.

¹⁵ The Interactive Tax Assistant tool is similar to the ITLA tool but is designed for taxpayers to use as a self-help tool to answer basic tax law questions.

Taxpayers May Experience Inconsistent Service at Taxpayer Assistance Centers

TIGTA auditors also noted issues, that if addressed, could improve taxpayer interactions at the TACs. For example, taxpayers were not consistently asked to provide feedback on the quality of services provided, employees did not always wear name tags, and in some cases non-English speaking taxpayers had difficulty obtaining service. Of the 19 site visits, 16 TIGTA auditors had experiences that in some cases negatively affected the service they received at the TACs. Figure 9 shows the issues observed by TIGTA auditors who received service at the TACs we visited.¹⁶

Figure 9: Observations by TIGTA Auditors Who Received Service at a TAC

Observation	Count
Customer satisfaction survey cards were not provided.	11
TAC assistor did not wear a name tag.	8
Non-English speaking customers had difficulty obtaining service. ¹⁷	3

Source: TIGTA auditor observations during unannounced TAC site visits during the 2024 Filing Season.

TAC managers support the duties performed in the TAC, manage its day-to-day operations, and oversee the services provided to taxpayers. According to the IRM, TAC managers must be fully knowledgeable and engaged in the operation of their TACs to serve a key role in the accomplishment of established goals and measures. However, TAC managers did not ensure that their employees followed all procedures at every location where TIGTA auditors made unannounced site visits.

Customer satisfaction survey (CSS) cards were not always provided. TAC assistors offered TIGTA auditors CSS cards during four site visits. During another four site visits, TAC assistors did not offer TIGTA auditors CSS cards because they were not required to be offered that day. However, TAC assistors did not offer TIGTA auditors CSS cards during 11 site visits, even though each of these locations were supposed to offer every taxpayer a survey card on the day of our visits.¹⁸ According to IRS management, TAC assistors should offer each assisted taxpayer a CSS card on the designated day(s) of the month for their TAC location. In addition, CSS cards should be offered to taxpayers during the extended weekday hours on the same days as standard operating hours. CSS cards should also be offered to every taxpayer during the Saturday TXDs.

CSS cards provide the IRS an opportunity to obtain feedback to help improve the quality of service it provides. Without providing CSS cards, the IRS cannot review taxpayer feedback to identify opportunities for improvement.

¹⁶ The numbers do not reconcile because some TIGTA auditors observed multiple issues during single visits.

¹⁷ Of the 19 TIGTA auditors who received assistance at the TACs, 4 spoke a language other than English. Two of the four auditors made two visits to two locations.

¹⁸ Three TIGTA auditors were not offered a CSS card during the extended weekday hours, and eight auditors were not offered a CSS card during the Saturday TXDs.

TAC assistors did not always wear name tags. TAC assistors did not wear visible name tags during eight site visits. At a minimum, TAC employees must always wear their regular IRS identification badges. TAC employees should also wear a special gold name tag displaying their name while providing face-to-face assistance to taxpayers during the Saturday TXDs and the extended weekday hours. Employees from other IRS operating divisions who volunteer to assist during the Saturday TXDs may not have the gold name tags that are issued to TAC employees. However, volunteers must still wear their IRS identification badge. Name tags facilitate better communication and contribute to the safety and security within the TACs. TAC assistors not wearing name tags can reduce accountability, trust, and professionalism.

Non-English speaking taxpayers had difficulty obtaining service. Our auditors, speaking a language other than English, visited six TACs during the 2024 Filing Season. TAC assistors followed procedures for offering multilingual services during three of these six site visits. However, TAC assistors did not follow procedures for offering multilingual services for the remaining three site visits.

During some of these visits, TAC assistors were either unwilling to help or were unprofessional in their interactions with the TIGTA auditors. For example, a TIGTA auditor's request for assistance in Spanish was denied, even though a TAC assistor speaking Spanish was working at the TAC at the time of our visit. The TIGTA auditor was told that the Spanish speaking assistor was busy and would be unavailable to help them. During another site visit, the TAC assistor attempted to use another translation technique, such as an online translation software. This auditor was able to receive assistance; however, the TAC assistor provided an inaccurate answer.

During three of the six site visits, TIGTA auditors could see signs offering over-the-phone translation services in the TAC.¹⁹ The translation service was available during all extended weekday hours and the Saturday TXDs, and the TXD reference guide provided instructions for its use; however, the TAC assistors were not always using these resources.

We believe translation services should be offered to taxpayers with limited English proficiency. TACs should provide interpreter assistance through either multilingual employees or an over-the-phone translation service. Field Assistance technical employees receive over-the-phone translation services training as part of the Individual Taxpayer Advisory Specialist training curriculum. Taxpayers with limited English proficiency may be discouraged from seeking assistance from the IRS to resolve their tax issues, potentially leading to increased noncompliance, unnecessary burden, and poor customer service.

The Chief, Taxpayer Services, should:

Recommendation 4: Ensure that TAC managers enforce procedures for providing CSS cards at TACs.

Management's Response: The IRS agreed with this recommendation. The TAC managers will enforce procedures for providing CSS cards at the TAC locations.

¹⁹ During the remaining three visits, TIGTA auditors did not comment on if they saw signs offering over-the-phone translation services in the TAC.

Recommendation 5: Ensure that TAC managers enforce procedures for wearing name tags at TACs.

Management's Response: The IRS agreed with this recommendation. The TAC managers will enforce procedures for wearing name tags at the TAC locations.

Recommendation 6: Ensure that TAC managers enforce procedures for treating non-English speaking customers properly at TACs.

Management's Response: The IRS agreed with this recommendation. The TAC managers will enforce procedures for treating all customers properly at the TAC locations.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to assess the quality of the face-to-face service that taxpayers experienced at TACs during the 2024 Filing Season. To accomplish our objective, we:

- Determined the applicable policies, procedures, and controls that were in place to assist taxpayers seeking walk-in assistance during the TACs' expanded service hours during the 2024 Filing Season.
- Obtained data from the TAC appointment scheduling software and determined how often customers had appointments that were cancelled or no-shows when TIGTA auditors were denied assistance.
- Performed 28 unannounced site visits to a judgmental sample of 26 TACs nationwide during the TACs' expanded service hours during the 2024 Filing Season.¹ We selected a judgmental sample of 26 TAC locations from a population of 251 TAC locations that offered expanded service hours during the 2024 Filing Season. The judgmental sample was selected by the availability of TIGTA auditors at TAC locations that were offering expanded service hours.

Performance of This Review

This review was performed with information obtained from the Taxpayer Services Division's Field Assistance unit located in Atlanta, Georgia, and from various TAC locations throughout the United States during the period February through December 2024.² 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.

Data Validation Methodology

We evaluated the appointment 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 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

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

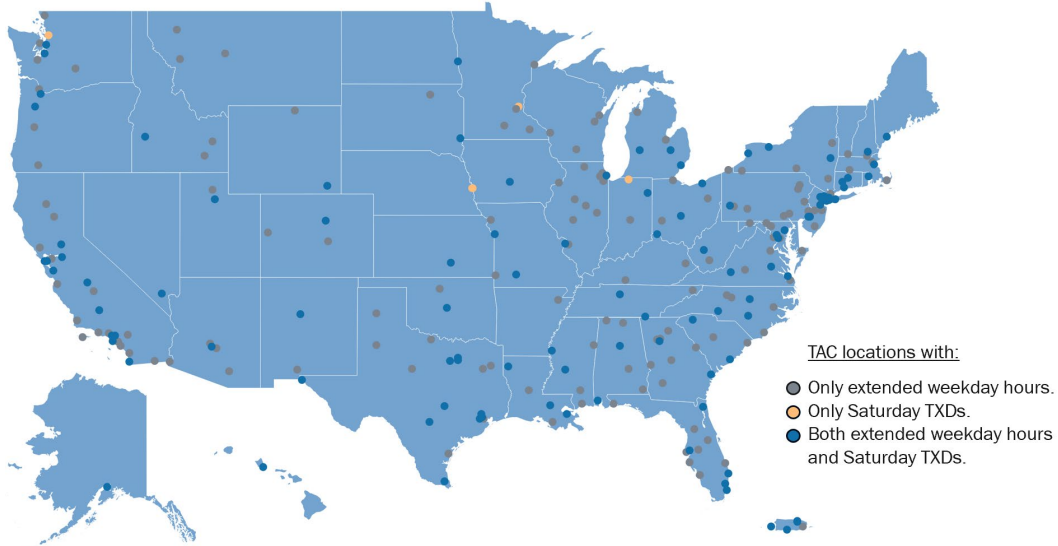
² See Appendix III for a list of TAC locations that TIGTA auditors visited. Two TAC locations were visited more than once.

for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: the Field Assistance unit's policies, procedures, and practices for providing quality service to taxpayers at the TACs. 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 26 TAC locations posing as taxpayers.

Appendix II

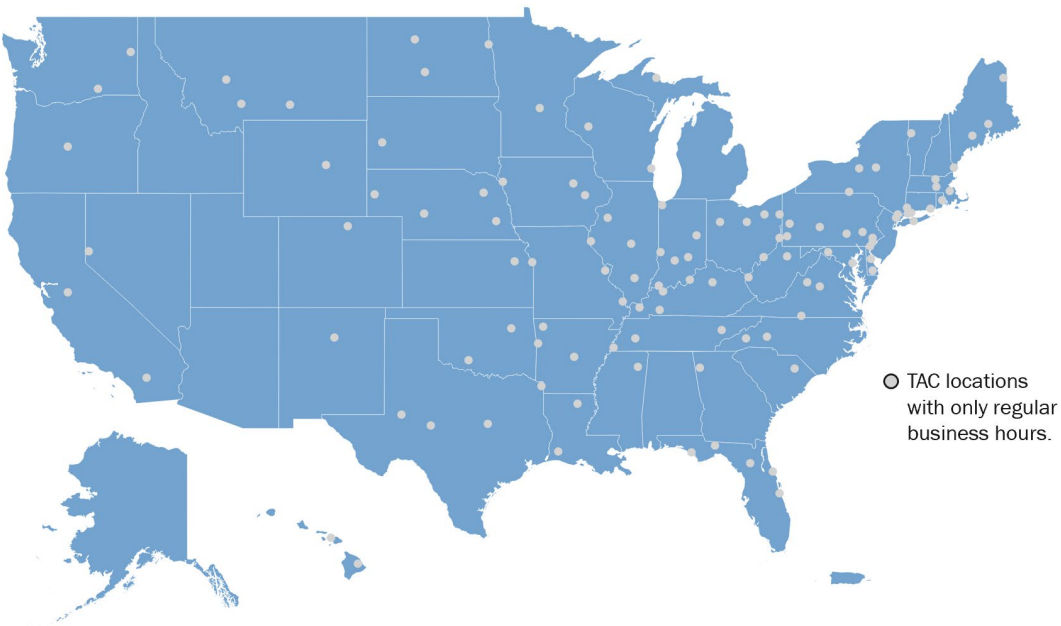
Taxpayer Assistance Center Expanded Service Participation During the 2024 Filing Season

The 251 TAC Locations That Participated in the Expanded Service Hours During the 2024 Filing Season



Source: CARE management as of November 25, 2024.

The 112 TAC Locations That Did Not Participate in the Expanded Service Hours During the 2024 Filing Season



Source: CARE management as of November 25, 2024.

Appendix III

Taxpayer Assistance Center Unannounced Site Visit Locations

TAC Locations Visited	Date(s) Visited
El Monte, California	March 26, 2024
Los Angeles, California	May 18, 2024
Denver, Colorado	May 18, 2024
Washington, D.C.	March 16, 2024
Plantation, Florida	April 13, 2024
Tampa, Florida	May 18, 2024
Atlanta, Georgia	March 28, 2024
Indianapolis, Indiana	April 16, 2024
Rockville, Maryland	April 4, 2024, and May 18, 2024
Boston, Massachusetts	March 12, 2024, and March 16, 2024
Woburn, Massachusetts	April 9, 2024
Kansas City, Missouri	March 21, 2024
Manchester, New Hampshire	April 13, 2024
Nashua, New Hampshire	April 2, 2024
Portsmouth, New Hampshire	March 14, 2024
Cherry Hill, New Jersey	May 18, 2024
Freehold, New Jersey	April 4, 2024
Elmhurst, New York	May 18, 2024
Hauppauge, New York	March 16, 2024
Cincinnati, Ohio	April 13, 2024
Dayton, Ohio	April 9, 2024
Philadelphia, Pennsylvania	April 13, 2024
Dallas, Texas	May 18, 2024
Farmers Branch, Texas	March 16, 2024
Ft. Worth, Texas	March 12, 2024
Roanoke, Virginia	April 13, 2024

Source: TIGTA auditor-visited TAC sites.

Appendix IV

Management's Response to the Draft Report

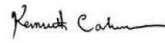


CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

March 31, 2025

MEMORANDUM FOR DANNY R. VERNEUILLE
ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Kenneth C. Corbin  Digitally signed by Kenneth C. Corbin
Date: 2025.03.31 12:10:34 -04'00'
Chief, Taxpayer Services Division

SUBJECT: Draft Audit Report – Actions Need to Be Taken to Improve
Services Provided at Taxpayer Assistance Centers
(Audit No.: 2024108012)

Thank you for the opportunity to review and provide comments on the subject draft report. The IRS has three primary service channels for taxpayers to use when they need assistance in complying with their filing and payment obligations or in resolving tax account matters. They are: Online Self-Service through IRS.gov; Toll-Free Telephone Service; and Face-to-Face Service at Taxpayer Assistance Centers (TACs). In 2024, through hiring initiatives to increase the ranks of employees providing service at the TACs, we significantly expanded the service hours we could provide for face-to-face services. In addition to increasing staffing, we offered extended hours of service through the week and provided Saturday services through Taxpayer Experience Day (TXD) events at select locations. With the extended hours of operation and TXD events, we served almost 44,000 taxpayers outside normal business hours.

Our ability to provide face-to-face service is dependent on having adequate staff to meet customer demand. To balance resources with demand, we established an appointments process in 2014 that gives taxpayers the ability to contact us first by telephone, where Customer Service Representatives will assist them with their needs and, in approximately one-half of the contacts, resolve the issue and eliminate the need for the taxpayer to visit a TAC. In those instances where resolution is not possible over the telephone, appointments are scheduled so that taxpayers will be guaranteed a time when staff is available to meet with them and the employee has the requisite skills needed to address the issue at hand.

A change from the 2024 practice that is covered in the report that we implemented in 2025 is using the appointment system to schedule taxpayer visits at the TXD events.

This change has allowed the IRS to better address the logistical challenges that were present when the TXDs were exclusively walk-in events. Although we continue to serve walk-in customers on a first-come, first-serve basis, subject to staff availability, the appointment process significantly improves the taxpayer experience by reducing the risk of a taxpayer traveling to a TAC location and not being served.

We appreciate your acknowledgement of the improvements we accomplished in 2024 and look forward to continuing that momentum in 2025. Our responses to your recommendations are attached. If you have any questions, please contact me, or a member of your staff may contact Tracey Carter, Director, Customer Assistance, Relationships and Education, at 470-639-2975.

Attachment

Attachment

Recommendations

The Chief, Taxpayer Services, should:

RECOMMENDATION 1

Ensure that taxpayers without scheduled appointments are provided an opportunity to wait for an available TAC assistor on a first come, first served basis.

CORRECTIVE ACTION

We agree with the recommendation and will ensure taxpayers without an appointment are provided an opportunity to wait for an available assistor on a first-come, first-served basis at the Taxpayer Assistance Centers (TACs).

IMPLEMENTATION DATE

June 15, 2025

RESPONSIBLE OFFICIAL

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

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 2

Communicate clearer guidance to the public on the procedures for future extended weekday hours at the TACs, including that scheduled appointments take priority over walk-in customers.

CORRECTIVE ACTION

We agree with the recommendation and will clarify guidance to the public on how they may receive service during extended weekday hours, with an emphasis on the benefits of scheduling an appointment to ensure trained staff is available to provide the needed assistance. We will also clarify that priority is given to customers with scheduled appointments.

IMPLEMENTATION DATE

July 15, 2025

RESPONSIBLE OFFICIAL

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

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 3

Revise the IRM to require that TAC assistors use all available resources, including contacting their manager, or another assistor, before denying taxpayers service and advising them to use similar tools at home because the IRS assistor is not trained.

CORRECTIVE ACTION

We agree with the recommendation and will revise Internal Revenue Manual (IRM) 21.3.4.2.4.2, *TAC Appointment Exception Procedures*, and IRM 21.3.4.2.4.3.1, *Same Day Appointment Procedures*, to achieve consistency in serving customers when an appropriately trained employee is not available to meet the needs of the customer.

IMPLEMENTATION DATE

June 15, 2025

RESPONSIBLE OFFICIAL

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

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 4

Ensure that TAC managers enforce procedures for providing CSS cards at TACs.

CORRECTIVE ACTION

We agree with this recommendation. The TAC managers will enforce procedures for providing Customer Satisfaction Survey cards at the TAC locations.

IMPLEMENTATION DATE

November 15, 2025

RESPONSIBLE OFFICIAL

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

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 5

Ensure that TAC managers enforce procedures for wearing name tags at TACs.

CORRECTIVE ACTION

We agree with this recommendation. The TAC managers will enforce procedures for wearing name tags at the TAC locations.

IMPLEMENTATION DATE

November 15, 2025

RESPONSIBLE OFFICIAL

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

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 6

Ensure that TAC managers enforce procedures for treating non-English speaking customers properly at TACs.

CORRECTIVE ACTION

We agree with this recommendation. The TAC managers will enforce procedures for treating all customers properly at the TAC locations.

IMPLEMENTATION DATE

November 15, 2026

RESPONSIBLE OFFICIAL

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

CORRECTIVE ACTION MONITORING PLAN

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

Appendix V

Abbreviations

CARE	Customer Assistance, Relationships, and Education
CSS	Customer Satisfaction Survey
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ITLA	Interactive Tax Law Assistant
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration
TXD	Taxpayer Experience Day



**To report fraud, waste, or abuse,
contact our hotline on the web at
<https://www.tigta.gov/reportcrime-misconduct>.**

**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.