

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Telephone Level of Service and Average Wait Times Do Not Fully Reflect the Taxpayer Experience

August 14, 2025

Report Number: 2025-100-040

HIGHLIGHTS: Telephone Level of Service and Average Wait Times Do Not Fully Reflect the Taxpayer Experience

Final Audit Report issued on August 14, 2025

Report Number 2025-100-040

Why TIGTA Did This Audit

This audit assessed efforts to improve toll-free telephone access and reduce taxpayers' wait times when calling for assistance. Every year, millions of taxpayers seek assistance from the IRS via its toll-free and international telephone lines. The services offered through these telephone lines include answering federal tax questions, ordering tax forms, providing taxpayers with pre-recorded messages related to various tax topics, information on the status of their refunds, and information about a letter or notice they received. However, millions of taxpayers are still unable to obtain assistance from the IRS on the telephone due to various reasons such as technical difficulties, busy telephone lines, etc.

Impact on Tax Administration

The *Taxpayer Bill of Rights* provides taxpayers the right to be informed, which includes the right to know what they need to do to comply with tax laws. Taxpayers also have the right to quality service, which includes the right to receive prompt assistance, and to receive clear and easily understandable communications from the IRS. If a taxpayer sets their expectations for interacting with the IRS based on the reported average wait times and level of service (LOS), when their experience is different, they may grow frustrated and hang up leaving their issue unresolved.

**IRS telephone assistors
answered more than
30 million calls
in Fiscal Year 2024.**



What TIGTA Found

The IRS tracks and widely reports two customer service performance measures related to its telephone lines: LOS and average wait times. According to the IRS, the LOS measures the ability for a taxpayer to reach a telephone assistor when requested. For the 2024 Filing Season, the IRS reported an LOS of 88 percent and wait times averaging 3 minutes. However, the reported LOS and average wait times only included calls made to 33 Accounts Management (AM) telephone lines during the filing season. These lines handled approximately two-thirds of all calls answered by IRS assistors.

The IRS separately tracks an Enterprise LOS, which is a broader measure of the taxpayer experience because it includes 27 telephone lines from other IRS business units in addition to the 33 AM telephone lines. These 27 telephone lines handled approximately one-third of all calls answered by IRS telephone assistors. In addition, the IRS does not widely report an Enterprise-wide wait time as the reported average wait time computation includes only the 33 AM telephone lines. According to IRS data, the average wait times for the other telephone lines were much longer than 3 minutes, averaging 17 to 19 minutes during the 2024 Filing Season.

Because of high demand for service during the filing season, the IRS temporarily reassigns employees from other job responsibilities to answer calls. This helps improve the average reported wait time and LOS during the filing season. However, similar telephone service measures for the entire fiscal year are not widely reported and varied considerably. For example, the AM LOS ranged from a low of 48 percent in June 2024 to a high of 92 percent in January 2024. Similarly, the Enterprise LOS ranged from a low of 45 percent in June 2024 to a high of 77 percent in February 2024.

Separately, the IRS is currently developing a new measure to track the percentage of calls in which the telephone assistor resolves a taxpayer's issue during the first contact.

What TIGTA Recommended

We recommended that the Chief, Taxpayer Services, should widely report to the public: (1) both the Enterprise LOS and AM LOS throughout the entire fiscal year; and (2) the average wait times throughout the entire fiscal year for all telephone lines that provide live assistance to taxpayers.

The IRS disagreed with both recommendations stating that the LOS metric does not provide information to determine taxpayer experience when calling, and including wait times for telephone lines outside the main helpline would be confusing to the public. We maintain that whether a taxpayer can reach an assistor is part of the taxpayer experience and providing average wait times across all telephone lines for the entire fiscal year demonstrates transparency.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20024

August 14, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

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

SUBJECT: Final Audit Report – Telephone Level of Service and Average
Wait Times Do Not Fully Reflect the Taxpayer Experience
(Audit No.: 202310017)

This report presents the results of our review to assess efforts to improve toll-free telephone access and reduce taxpayers' wait times when calling for assistance. 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 III. If you have any questions, please contact me or LaToya P. George, Acting Assistant Inspector General for Audit (Taxpayer Services and Operational Support).

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Background

The *Taxpayer Bill of Rights* provides taxpayers the right to be informed, which includes the right to know what they need to do to comply with tax laws. Taxpayers are entitled to clear explanations of the laws and Internal Revenue Service (IRS) procedures in all correspondence. In addition, taxpayers have the right to quality service, which includes the right to receive prompt assistance, and to receive clear and easily understandable communications from the IRS.¹

Every year, millions of taxpayers seek assistance from the IRS via its toll-free and international telephone lines (hereafter referred to as telephone lines). During Fiscal Year (FY) 2024, IRS telephone assistors answered more than 30 million taxpayer calls. The services offered through these telephone lines include answering federal tax questions, ordering tax forms, providing pre-recorded messages related to various tax topics, information on the status of a taxpayer's refund, and information about a letter or notice a taxpayer may have received. However, millions of taxpayers are still unable to obtain assistance from the IRS on the telephone due to various reasons such as technical difficulties, busy telephone lines, *etc.*

The IRS tracks and widely reports the following two customer service performance measures related to its telephone lines:



Level of Service (LOS) – For FY 2024 there were 33 staffed Accounts Management (AM) telephone lines. According to the IRS, the LOS measures the ability for a taxpayer to reach a telephone assistor when requested on one of the 33 AM telephone lines.



Average Wait Times – The IRS uses the Taxpayer Services Division's metric, Average Speed of Answer, as the average wait time. The Average Speed of Answer is the average time it takes a telephone assistor to pick up an AM telephone call waiting in a queue. The Average Speed of Answer does not represent the total time an individual caller spends on a telephone call. For example, if a call is transferred to another telephone assistor and put back into a queue, the IRS counts each transfer as a separate service in computing the average wait time. The total cumulative time each individual caller spends waiting in queues is not reported by the IRS.

We consider these measures widely reported because the IRS Commissioner included them in testimony to Congress. In addition, they have been reported on the IRS's and Department of the Treasury's websites.

In July 2019, Congress passed the Taxpayer First Act, which required that the IRS develop and implement a strategy to meet reasonable taxpayer service expectations and adopt leading customer service practices from the private sector.² In August 2022, Congress passed the Inflation Reduction Act of 2022 (IRA), providing funding to improve taxpayer services, modernization, and enforcement.³

¹ IRS Publication 1, "*Your Rights as a Taxpayer*" (September 2017).

² Pub. L. No. 116-25, 133 Stat. 981 (2019) (codified in scattered sections of 26 U.S.C.).

³ Pub. L. No. 117-169, 136 Stat. 1818.

In response to the passage of the IRA, the Secretary of the Department of the Treasury (Treasury Secretary) detailed how the approximately \$80 billion in IRA funding would be used to help transform the IRS. As of March 2025, Congress has reduced IRA funding to \$37.6 billion.⁴ One key initiative of the IRA was to improve the LOS taxpayers receive when calling IRS telephone lines. For the 2022 Filing Season, the IRS reported a 15 percent LOS and an average wait time of 28 minutes.⁵ The Treasury Secretary set an expectation that the IRS would provide an 85 percent LOS and reduce average wait times to less than 15 minutes for the 2023 Filing Season. In April 2023, the IRS reported that it had achieved the Treasury Secretary's LOS goal and reported average wait times of 4 minutes.⁶ For the 2024 Filing Season, the Treasury Secretary again set a goal of achieving an 85 percent LOS and average wait times of less than 5 minutes. The IRS reported that it achieved both goals.

Since January 2025, the President has issued several executive orders to reduce the size of the federal government's workforce. We recently reported that as of May 2025, approximately 23 percent of the employees in the Customer Service Representative job series planned to separate from the IRS by September 30, 2025.⁷ Employees who planned to separate but worked in "critical filing season positions" were required to work until at least May 15, 2025. As of March 1, 2025, the IRS reported similar levels of service for the current filing season as it had for the 2024 Filing Season. The staffing impacts on the remainder of Calendar Year 2025 and the 2026 Filing Season are unknown, but we will be monitoring these issues.

Results of Review

The IRS Has Taken Actions to Improve the Taxpayer Telephone Experience and Is Developing a More Representative Measure of Taxpayer Service

The IRS has taken a variety of actions to improve customer service through its telephone lines. For example, the IRS hired approximately 5,000 additional telephone assistants in FY 2023. In addition, the IRS added voicebots to provide automated responses to certain taxpayer inquiries to reduce the number of taxpayers trying to reach live assistance and decrease the amount of time taxpayers spend waiting for a telephone assistant.⁸ Because of increased demand for service during the filing season, the IRS also temporarily reassigns employees from other job responsibilities to answer telephone calls. The IRS's data show that telephone assistants answered 3.2 million more calls in FY 2024 than in FY 2023.

⁴ The Fiscal Responsibility Act of 2023 (Pub. L. No. 118-5, 137 Stat. 10) rescinded \$1.4 billion; the Further Consolidated Appropriations Act, 2024 (Pub. L. No. 118-47, 138 Stat. 460) rescinded \$20.2 billion; and the Full-Year Continuing Appropriations and Extensions Act, 2025 (Pub. L. No. 119-4) rescinded another \$20.2 billion.

⁵ The filing season is generally the period from January 1 through mid-April when most individual income tax returns are filed.

⁶ *The President's FY 2024 IRS Budget and the IRS' 2023 Filing Season*, Hearing Before the Senate Finance Committee (April 19, 2023) (testimony of IRS Commissioner Werfel).

⁷ TIGTA, Report No. 2025-IE-R027, [*Snapshot Report: IRS Workforce Reductions as of May 2025*](#) (July 2025).

⁸ Voicebots use natural language understanding and processing technologies to simulate human conversation, allowing humans to interact with digital devices as if they were speaking with a real person.

The IRS is also developing a new telephone measure that may be a better indicator of the taxpayer experience. The Taxpayer First Act requires the IRS to adopt leading practices on customer service from the private sector. First Call/Contact Resolution (FCR) is an industry accepted metric that measures the percentage of calls in which the telephone assistor resolves the customer's problem without having to transfer, escalate, pause, or return the customer's call.

The IRS conducted a study and obtained customer service metrics for a group of foreign and domestic governmental and private entities.⁹ The IRS contacted entities who serve a similar population to determine what service channels they employ and how they measure the success of those services and incorporate them into an LOS measure. The results showed that a significant number of them measured the FCR of incoming calls.

Taxpayer Services management stated that based on the study, the IRS is developing a performance measure like the FCR. During FY 2025, the IRS plans to complete all activities, gain leadership approval, and begin collecting data to establish a baseline for the new measure.

Our analysis of IRS telephone data for FY 2024 showed that approximately 33 percent of taxpayer calls were transferred unresolved from at least one telephone assistor to another. Transfers are necessary in some instances, such as when screeners direct callers to the proper telephone assistor or when the caller needs an interpreter. However, when feasible, one-stop service saves time for both the telephone assistor and the taxpayer, which may result in increased customer satisfaction. Since the IRS is currently developing an FCR-like measure, we are not making a recommendation.

More Transparency Is Needed When Reporting IRS Telephone Level of Service and Average Wait Times

The IRS reported that its LOS and average wait times showed improvement. However, these measures may be misleading to taxpayers, because they do not capture expected average wait times and LOS for all IRS telephone lines throughout the entire year. Depending on the time of year and the reason for their call, taxpayers often experience a significantly reduced LOS and longer wait times than those generally reported by the IRS during the filing season. If a taxpayer sets their expectations for interacting with the IRS on the telephone based on the reported average wait times and LOS, when their experience is different, they may grow frustrated and hang up, leaving their issue unresolved.

For the 2024 Filing Season, the IRS reported an LOS of 88 percent and wait times averaging 3 minutes. The reported LOS and average wait times only included calls made to the 33 staffed AM telephone lines which handled approximately two-thirds of all calls answered by IRS

⁹ IRS, *Benchmarking Customer Service Metrics Across Different Organizations* (July 18, 2023).

telephone assistants.¹⁰ The IRS separately tracks an Enterprise LOS, which is a broader measure of the taxpayer experience because it includes the 27 staffed non-AM telephone lines for other IRS business units in addition to the 33 staffed AM telephone lines.¹¹ These 27 non-AM telephone lines handled approximately one-third of all calls answered by IRS telephone assistants. For the 2024 Filing Season, the Enterprise LOS was 63 percent with an average wait time of 8 minutes.

As previously noted, the Treasury Secretary set an 85 percent LOS and average wait time of 5 minutes or less as goals for the 2024 Filing Season. On April 15, 2024, the IRS reported:

Continuing a trend seen last year following the addition of 5,000 new telephone assistants, the IRS level of service on its main [tele]phone lines reached more than 88 percent. That's above the 87 percent level seen last year and more than a five-fold increase from the [tele]phone service levels seen during the pandemic era period, when the level of service was at just 15 percent in 2022.

Taxpayers waited, on average, just over three minutes for help on the IRS main [tele]phone lines. This is down from four minutes in 2023 and 28 minutes in the 2022 Filing Season.¹²

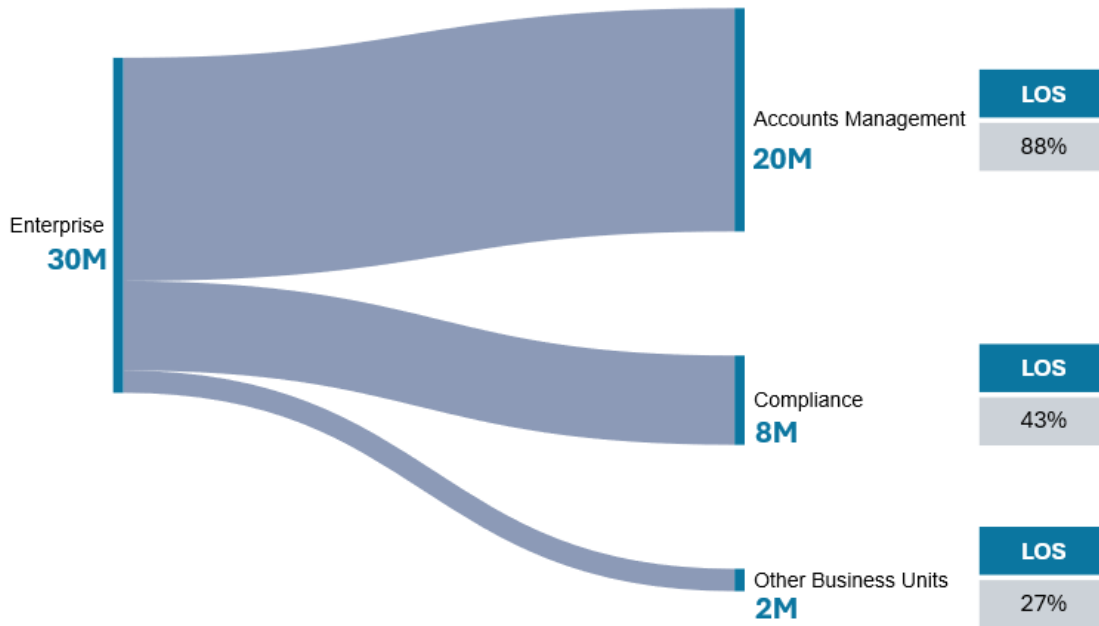
The following day, the IRS Commissioner testified before the Senate Finance Committee stating that, "the IRS has worked hard to ensure this filing season would build on the accomplishments of last year. Early results show that we've exceeded several transformation goals set for the 2024 Filing Season...." The IRS Commissioner noted that, as of early April 2024, the IRS exceeded the 85 percent LOS on its main toll-free telephone lines and calls were answered on average in about 3 minutes. Figure 1 shows that although the IRS exceeded the Treasury Secretary's 2024 Filing Season goal for the AM LOS by 3 percent, the LOS for other IRS staffed non-AM telephone lines was much lower for the same period.

¹⁰ The Joint Operations Center manages real-time telephone traffic and provides support for forecasting telephone demand and tracking IRS telephone data. According to Joint Operations Center management, the IRS used 99 telephone lines during FY 2024. The Enterprise LOS includes 60 staffed telephone lines, which includes the 33 AM telephone lines, 16 non-AM compliance telephone lines, and 11 non-AM telephone lines for various other business units. The 11 non-AM other business unit telephone lines include miscellaneous services such as the Enrolled Agent Help Desk and the Ask Taxpayer Advocate Service telephone lines. The remaining 39 of the IRS's 99 telephone lines are used for automated services and internal purposes, such as routing and general messages, and are not included in any LOS tracking. The 2024 Filing Season dates used for its calculations were January 1, 2024 through April 20, 2024. See Appendix II for the list of the 60 staffed IRS telephone lines.

¹¹ The fiscal year Enterprise LOS is reported in the IRS's statistics tables, available on IRS.gov.

¹² IR-2024-109, *IRS delivers strong 2024 tax filing season; expands services for millions of people on [tele]phones, in-person and online with expanded funding*, April 15, 2024.

Figure 1: Comparison of FY 2024 Telephone Assistor Call Volumes and Filing Season LOS



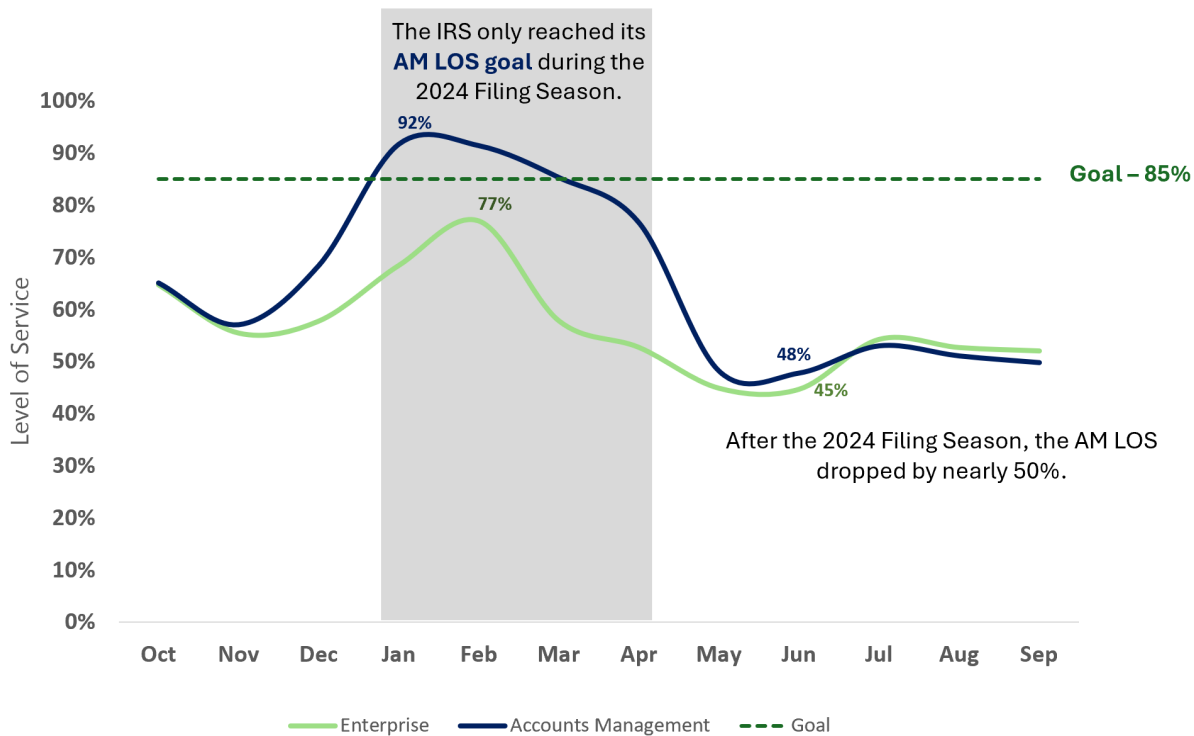
Source: Analysis of Joint Operations Center's FY 2024 telephone data.

Full-year LOS is not widely reported

Taxpayers make calls to various IRS telephone lines for assistance throughout the year. However, the IRS does not widely report the LOS for taxpayers who need assistance outside of the filing season. For example, the AM LOS for FY 2024 (October 1, 2023, through September 30, 2024) was 65 percent, which is 23 percent below the AM LOS reported for the 2024 Filing Season. Therefore, the AM LOS reported by the IRS Commissioner for the filing season may not accurately represent what taxpayers experience when they call a staffed non-AM telephone line or call the main IRS AM telephone lines outside of the filing season.

Both the AM and Enterprise LOS varied considerably throughout FY 2024. Figure 2 shows the AM LOS ranged from a low of 48 percent in June 2024 to a high of 92 percent in January 2024. Similarly, the Enterprise LOS ranged from a low of 45 percent in June 2024 to a high of 77 percent in February 2024.

Figure 2: Monthly Comparison of AM and Enterprise LOS During FY 2024



Source: Analysis of Joint Operations Center's FY 2024 telephone data.

The National Taxpayer Advocate recently reported that the AM LOS is “materially misleading” to stakeholders and that “the IRS should replace its benchmark ‘Level of Service’ performance measure for telephone service, as it does not reflect the taxpayer experience, and it produces inappropriate priorities and a misallocation of resources.”¹³ We have also previously reported that the IRS should be more transparent in the reporting of its LOS, recommending that the IRS develop a level of access measure or disclose what the reported LOS includes.¹⁴ The IRS declined to develop a level of access measure. However, beginning in FY 2024, the IRS started reporting that the LOS represented its “main” telephone lines. The IRS stated that it does not have the independent authority to change budget-level measures such as the AM LOS and plans to continue to report this measure as directed by the *Congressional Budget Justification and Annual Performance Report and Plan*. The budget-level measures are determined by the Office of Management and Budget and the Department of the Treasury. However, the *Congressional Budget Justification and Annual Performance Report and Plan* does not prohibit the IRS from publicly sharing additional information about its non-budget level performance results. We continue to believe that the IRS can be more transparent about reporting what taxpayers can expect when calling for assistance throughout the entire fiscal year.

¹³ National Taxpayer Advocate, *Objectives Report to Congress Fiscal Year 2025* (June 2024).

¹⁴ TIGTA, Report No. 2019-40-041, [Telephone Performance Measures Do Not Provide an Accurate Assessment of Service to Taxpayers](#) (June 2019).




Some taxpayers calling the IRS experience longer wait times than what the IRS publicly reports

One of the IRS's key IRA Strategic Operating Plan projects is to provide the public with accurate wait time estimates.¹⁵ For the 2024 Filing Season, the IRS reported average wait times of approximately 3 minutes. However, like the AM LOS measure, the wait time computation only includes the 33 staffed AM telephone lines dedicated to answering federal tax questions. The average wait time for the Enterprise staffed telephone lines is tracked, but not widely reported. The average wait times for the other non-AM telephone lines were significantly longer, according to IRS data. For example, callers to the IRS compliance telephone lines waited an average of 19 minutes in a queue during the 2024 Filing Season.

Like the LOS measure, the average wait times also varied depending on the time of year and the telephone line the taxpayer called. Although taxpayers calling the AM telephone lines waited an average of 3 minutes during the 2024 Filing Season, the average wait time varied throughout the fiscal year and was as high as 13 minutes in June. The Enterprise average wait time during FY 2024 for all staffed telephone lines varied from 5 minutes in February to 20 minutes in June.

Figure 3 shows the IRS-calculated average wait times callers experienced during FY 2024 and the 2024 Filing Season for its various types of telephone lines. Only three out of the eight average wait times are publicly reported measures as indicated by the paper icon.

Figure 3: Comparison of Average Wait Times for Telephone Lines

Telephone Line Owner	2024 Filing Season Average Wait Time	FY 2024 Average Wait Time
Accounts Management	3 minutes 	8 minutes 
Compliance	19 minutes	19 minutes
Other Business Units	17 minutes	16 minutes
Enterprise	8 minutes	12 minutes 

Source: Joint Operations Center FY 2024 telephone data.

We previously reported that taxpayers experienced extended wait times when calling the IRS. For example, in November 2023, we reported that 21 telephone lines that offered live assistance placed our test callers on hold for more than 30 minutes and never connected them to a telephone assistor before our evaluators terminated the call.¹⁶ In February 2025, we issued a follow-up report noting that our evaluators experienced wait times of 30 minutes or more on 18 telephone lines.¹⁷ Six of these telephone lines were also included in our November 2023 report.

¹⁵ IRS Publication 3744, "Internal Revenue Service Inflation Reduction Act Strategic Operating Plan FY 2023 – 2031" (April 2023).

¹⁶ TIGTA, Report No. 2024-IE-R001, [Actions Are Needed to Improve the Quality of Customer Service in Telephone Operations](#) (November 2023).

¹⁷ TIGTA, Report No. 2025-IE-R007, [Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines](#) (February 2025).

**Telephone Level of Service and Average Wait Times
Do Not Fully Reflect the Taxpayer Experience**

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS. If a taxpayer anticipates spending an average of 3 minutes waiting to obtain an answer to their question, they may become frustrated and hang up before talking to a telephone assistor as their wait time increases. When this occurs, taxpayers may not receive the assistance needed to file their returns accurately or pay their taxes timely.

Although anecdotal, the following highlight some of the taxpayer complaints we received through our *Suggestions for IRS Improvement* form on our website. While we do not know which lines or what time of year these taxpayers called, the comments demonstrate that a taxpayer's individual experience can vary.

- ...I spent 5 hours and 32 minutes on the [tele]phone (most of that time on hold) and spoke with 9 CSR [Customer Service Representative] reps [representatives]. Not one of them was able to solve my problem.
- There needs to be a better, more efficient way to contact the IRS than calling and being on hold for an hour before you finally get to speak to someone.
- I personally have spent 4 hours on the phone in a 24-hour period and still haven't spoke[n] to a representative.
- We hold for hours...not minutes....and then get disconnected....
- Get someone to answer the [tele]phone. I can't log in online and can't get an appointment... what is a taxpayer suppose[d] to do? I have tried all day on hold....
- Today, I waited on the [tele]phone for 1 HOUR AND 37 MINUTES only for someone to pick up and HANG THE [TELE]PHONE UP. So now I have to call and wait again.

Transparency in reporting the taxpayer experience is critical for the IRS to maintain public confidence and compliance with the tax laws. If taxpayers see that the IRS's reported LOS during the 2024 Filing Season is at 88 percent and the average wait times are a little over 3 minutes, they may expect to receive this same LOS when calling any IRS staffed telephone line, regardless of the time of year.

According to Joint Operations Center management, Enterprise LOS and average wait times are monitored throughout the year, but they are not included with the AM LOS and average wait times that are widely reported. Reporting these measures with the AM LOS would provide taxpayers a more accurate picture of the IRS's progress improving telephone customer service and what taxpayers can expect when calling the IRS for assistance.

The Chief, Taxpayer Services, should:

Recommendation 1: Widely report to the public both the Enterprise LOS and AM LOS not only for the filing season, but also throughout the entire fiscal year.

Management's Response: IRS management disagreed with this recommendation stating that the LOS metric does not provide information to determine taxpayer experience when calling.

Office of Audit Comment: The IRS's definition of LOS states that it measures the ability for a taxpayer to reach a telephone assistor when requested. Whether or not a taxpayer can reach an assistor is part of the taxpayer experience. Continuing to widely report only the AM LOS during the filing season is

misleading to taxpayers. We maintain that the IRS can be more transparent about reporting what taxpayers can expect when calling for assistance by reporting LOS metrics throughout the year.

Recommendation 2: Widely report to the public the average wait times throughout the entire fiscal year for all telephone lines that provide live assistance to taxpayers.

Management's Response: IRS management disagreed with this recommendation and stated that they provide the estimated wait times based on the filing season, allowing taxpayers to decide the best time to contact the IRS based on the taxpayer's schedule. The majority of telephone demand is received on the IRS's main helpline. Including wait times for over one hundred lines would be confusing to the public and maintaining timely data would present an undue administrative burden.

Office of Audit Comment: Taxpayers seek assistance by calling various IRS telephone lines throughout the year. Whether it is an AM line, a compliance line, or another type of support line, the distinction does not matter to the taxpayer. Providing average wait times across all telephone lines for the entire fiscal year demonstrates transparency and helps a taxpayer manage expectations when attempting to call the IRS. Additionally, as previously stated, Joint Operations Center management monitors Enterprise average wait times throughout the year. Therefore, the administrative burden associated with providing that information to the taxpayer should be minimal.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to assess efforts to improve toll-free telephone access and reduce taxpayers' wait times when calling for assistance. To accomplish our objective, we:

- Assessed the IRS's reported performance measures to evaluate toll-free telephone access.
- Determined whether the IRS's LOS measure adequately represents the customer service provided to taxpayers calling for assistance.
- Determined whether callers were transferred to multiple telephone assistants to obtain an answer to their question.
- Determined whether the IRS reduced caller wait times.
- Identified factors that may have contributed to the improved LOS measure reported.
- Determined whether the IRS is following best practices, as required by the Taxpayer First Act, by providing an industry comparable assessment for a call center environment.
- Determined the actions the IRS has performed based upon our prior recommendations.
- Identified measures used in private industry and similar call center environments.

Performance of This Review

This review was performed with information provided by the Taxpayer Services Division's Joint Operations Center in Atlanta, Georgia, during the period November 2023 through March 2025. 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

Enterprise Telephone Data reports provided by the Joint Operations Center were used as the basis of our findings and conclusions. We evaluated the data by (1) reviewing existing information about the data and the system that produced them, and (2) interviewing agency officials knowledgeable about the data. However, since we do not have access to the source telephone data, we were unable to independently validate the Electronic Telephone Data and had to rely upon reports provided by the IRS. As a result, we determined that the data were of undetermined reliability 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 for measuring, reporting, and monitoring program performance. We determined that the

**Telephone Level of Service and Average Wait Times
Do Not Fully Reflect the Taxpayer Experience**

following internal controls were relevant to our audit objective: IRS policies, procedures, and practices to track and monitor toll-free access and reduce taxpayer wait times when calling for assistance. To assess these controls, we interviewed Taxpayer Services managers to determine how telephone data is used to monitor and evaluate access to toll-free assistance as well as how the LOS and average wait times are calculated. We obtained telephone data and performed trend analyses to determine whether IRS telephone access and average wait times have improved the taxpayer experience. We also performed research and reviewed studies to identify industry best practices.

Appendix II

List of Telephone Lines Used in the IRS's Level of Service Calculations

AM telephone lines included in the AM and Enterprise LOS calculations:

IRS Name for Telephone Line
Business Master File Customer Response
Refund Callback
Taxpayer Services Division Individual Master File Customer Response
Individual Income Tax Line
Refund Hotline
Teletypewriter
Business and Specialty Tax Line
Small Business/Self-Employed Division Individual Master File Customer Response
Volunteer Income Tax Assistance
Business Master File Piloting Notices
Volunteer Income Tax Assistance Location
Advanced Child Tax Credit
Identity Theft Hotline
Transcript
Individual Taxpayer Identification Number
Home Buyers Credit
Affordable Care Act
Economic Impact Payment
AM Projects
Limited English Proficiency
Individual Master File Piloting Notices
Taxpayer Assistance Center Appointment Hotline
Health Coverage Tax Credit
AM Initiatives
AM Help Line
International
Amended Return Hotline

**Telephone Level of Service and Average Wait Times
Do Not Fully Reflect the Taxpayer Experience**

Special Services
Special Notice Line
Practitioner Priority Service
Tax Law
National Taxpayer Advocate
Tax Exempt and Government Entities Division

Compliance telephone lines included in the Enterprise LOS calculation:

IRS Name for Telephone Line
Automated Under Reporter Small Business/Self-Employed Division
Combat Zone
Lien External
Insolvency
Automated Collection System Special Compliance Personnel
Backup Withholding
Employee Retention Credit
Innocent Spouse
Employer Shared Responsibility Payment
Estate and Gift
Excise
Frivolous Filer
Exam Small Business/Self-Employed Division
Exam Wage and Investment Division
Information Return and Document Matching Business Underreporter
Small Business/Self-Employed Division Automated Collection System (included in (800) 829-7650)
Wage and Investment Division Automated Collection System (included in (800) 829-3903)

Other business unit telephone lines included in the Enterprise LOS calculation:

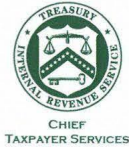
IRS Name for Telephone Line
Enrolled Agent Help Desk
eHelpdesk
Technical Services Operation
Modernized Integrated Revenue Information System/Affordable Care Act

**Telephone Level of Service and Average Wait Times
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eAuthentication
Identity Theft Victims Assistance
Ask Taxpayer Advocate Service
Taxpayer Protection Unit
International Taxpayer Protection Program
Return Information Control System Automated Questionable Credit
Forms

Appendix III

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

July 11, 2025

MEMORANDUM FOR DIANA M. TENGESDAL
ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM:

Kenneth C. Corbin 
Chief, Taxpayer Services Division

Date: 2025.07.13
11:33:44 -04'00'

SUBJECT:

Draft Audit Report – Telephone Level of Service and Average
Wait Times Do Not Fully Reflect the Taxpayer Experience
(Audit No.: 202310017)

Thank you for the opportunity to review and provide comments on the subject draft report. We are dedicated to improving the taxpayer experience through delivering prompt exceptional assistance and providing clear, accessible communications. To support these priorities, we hired additional telephone assistants in fiscal years 2023 and 2024. We are also expanding our voice bots and chat bots to offer faster responses to taxpayers who call in with simple questions and requests.

We operate one of the world's busiest call centers. In fiscal year 2024, we handled nearly 50 million calls. We manage these demands within a fixed budget while adapting to a range of factors such as time of year, call volume, staffing, tax law changes, weather events, and system outages. We continually allocate available resources between answering calls and processing other critical work, such as paper returns. Despite these challenges, the IRS consistently meets or exceeds the Treasury Secretary's service goals.

The Enterprise Level of Service (LOS) and Average Speed of Answer are published annually in Publication 55-B, *Internal Revenue Service Data Book*. We report LOS in accordance with the budget requirements and use it to forecast the percentage of calls we can answer based on available resources. The Accounts Management (AM) telephone lines which contribute to the AM LOS are funded through the Taxpayer Services appropriation. Other telephone lines dedicated to collection, examination, and non-service-related issues are funded from other appropriations.

We will continue to report LOS and customer wait times accurately and transparently to Congress and the public based on these funding structures. However, we disagree with

**Telephone Level of Service and Average Wait Times
Do Not Fully Reflect the Taxpayer Experience**

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the portrayal of LOS and average wait time metrics providing an accurate picture of the taxpayer experience. We are evaluating new measures that align with private sector best practices, including efforts to establish a baseline metric similar to First Contact Resolution during fiscal year 2025.

Our responses to your specific recommendations are enclosed. If you have any questions, please contact me, or a member of your staff may contact Joseph Dianto, Director, Customer Account Services, at 470-639-3504.

Attachment

**Telephone Level of Service and Average Wait Times
Do Not Fully Reflect the Taxpayer Experience**

Attachment

Recommendations

The Chief, Taxpayer Services, should:

RECOMMENDATION 1

Widely report to the public both the Enterprise LOS and AM LOS not only for the filing season, but also throughout the entire fiscal year.

CORRECTIVE ACTION

We disagree. The Level of Service metric does not provide information to determine taxpayer experience when calling.

IMPLEMENTATION DATE

N/A

RESPONSIBLE OFFICIAL

N/A

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 2

Widely report to the public the average wait times throughout the entire fiscal year for all telephone lines that provide live assistance to taxpayers.

CORRECTIVE ACTION

We disagree. We provide the estimated wait times based on the filing season, allowing taxpayers to decide the best time to contact the IRS based on the taxpayer's schedule. The majority of telephone demand is received on the IRS' main helpline. Including wait times for over one hundred lines would be confusing to the public and maintaining timely data would present an undue administrative burden.

IMPLEMENTATION DATE

N/A

RESPONSIBLE OFFICIAL

N/A

CORRECTIVE ACTION MONITORING PLAN

N/A

Appendix IV

Abbreviations

AM	Accounts Management
FCR	First Call/Contact Resolution
FY	Fiscal Year
IRA	Inflation Reduction Act
IRS	Internal Revenue Service
LOS	Level of Service
TIGTA	Treasury Inspector General for Tax Administration



**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.