The IRS Has Made Limited Progress Achieving Paperless Processing

February 6, 2026

Report Number: 2026-408-003

Why TIGTA Did This Audit

This audit assessed IRS efforts to digitize the processing of paper-filed individual tax returns and meet its goal to achieve paperless processing for all tax returns by the 2025 Filing Season.

Impact on Tax Administration

The IRS conducted three pilots during Fiscal Years 2023 through 2025 to test paperless processing for the following forms and schedules:

- Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*.

- Form 941, *Employer's Quarterly Federal Tax Return.*

- Form 1040, *U.S. Individual Income Tax Return*, plus 28 attachments.

These tax forms and schedules account for 78 percent of all paper-filed tax returns.

While the pilots successfully proved the concept of paperless tax return processing, the IRS has yet to achieve the volume of returns necessary to meet goals set for the 2026 Filing Season.

In addition, the IRS piloted scanning historical documents to save costs on physical storage and comply with federal records management requirements. The IRS estimated that it has 1 billion pages of historical documents. They began by scanning the Form 709, *United States Gift (and Generation-Skipping Transfer) Tax Return*. The IRS prioritized scanning Forms 709 because it is a high-volume paper form that must be retained through the life of the taxpayer (plus 40 years if connected to an estate tax return).

What TIGTA Found

The IRS did not achieve its revised goal to digitally process all paper-filed Forms 940, 941, and 1040 by the 2025 Filing Season. As of May 2025, contractors had scanned nearly 517,000 (5 percent) of the 9.8 million paper-filed Forms 940, 941, and 1040 received during the 2025 Filing Season.

The IRS decided to develop an in-house paperless processing system for the 2025 Filing Season. However, in April 2025, the IRS was directed to stop work on its in-house system and begin a new Zero Paper initiative (ZPI). The ZPI will use a phased approach to eliminate paper submissions of tax returns, correspondence, and information returns.

As part of ZPI, the IRS stated its goal is to digitally process 26 of the highest volume paper-filed tax forms for the 2026 Filing Season. The IRS also plans to expand the number of tax forms that can be filed electronically. However, the interim ZPI contractor had only scanned approximately 7 percent of the 5.7 million forms received from May 2025 through early August 2025.

The IRS must overcome challenges to expand paperless processing for the 2026 Filing Season.

- The IRS experienced delays in implementing its solution for the 2025 Filing Season and has already experienced similar delays with ZPI, mainly due to concerns about the process used to select the contractors.

- Contractors had difficulty hiring sufficient staff because workers cannot wait the estimated four to five weeks for the IRS to provide background clearances.

Finally, the IRS continued to scan historical Forms 709 using both internal scanning and contracted services. From December 2023 to early July 2025, the IRS scanned 58.7 million pages (41 percent) of the estimated 143 million pages of historical Forms 709. While 85 percent of the scanning was completed by a contractor, the IRS decided not to extend the contract, citing low volumes and quality of scans. As a result, the volume of historical Forms 709 scanned has dropped significantly. We remain concerned that the IRS will be unable to meet the federal mandate to have all records in a digital format by December 2030 and will continue to incur millions in costs annually to store paper documents.

What TIGTA Recommended

We recommended that the IRS evaluate available options to prioritize the scanning of historical documents to realize cost savings and comply with a federal mandate to convert all paper documents to digital format by December 2030.

The IRS agreed with the recommendation and will continue to evaluate available options for scanning historical documents.

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20024

**TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION**

February 6, 2026

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Diana M. Tengesdal
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – The IRS Has Made Limited Progress Achieving
Paperless Processing (Audit No.: 2024408028)

This report presents the results of our review to assess the Internal Revenue Service's (IRS) efforts to digitize the processing of paper-filed individual tax returns and meet its goals of scanning and digitally extracting data from all individual tax returns by the 2025 Filing Season. This review was part of our Fiscal Year 2025 Annual Audit Plan and addresses the major management and performance challenges of *Improving Operational Efficiencies* and *Modernizing Information Technology.*

Management's complete response to the draft report is included as Appendix II. If you have any questions, please contact me or Deann L. Baiza, Acting Assistant Inspector General for Audit (Returns Processing and Account Services).

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Appendices

Background

While most tax returns are filed electronically, the Internal Revenue Service (IRS) continues to receive and process an estimated 90 million documents annually, which includes tax returns, correspondence, *etc.* According to IRS cost estimates, individual paper tax returns cost 43 times more to process than an electronically filed individual tax return. For Filing Season 2025, individual paper tax returns accounted for 72 percent of processing costs, yet they made up only 6 percent of all individual tax returns filed.

Digitizing paper tax returns will improve the accuracy and timeliness of processing and reduce storage costs. However, reductions in funding over the years and uncertainty of future funding have made it difficult for the IRS to modernize paper tax return processing. In August 2022, Congress enacted the Inflation Reduction Act of 2022 which provided the IRS with long-term funding to update technology capabilities and improve tax administration and services provided to taxpayers.[1] One of the initiatives the IRS undertook was to expand digital services for taxpayers. Under this initiative, the IRS conducted three pilots during Fiscal Years 2023 through 2025 to digitize paper-filed tax returns for electronic processing. These pilots included three tax forms:

Individual paper tax returns cost 43 times more to process than an electronically filed return.

- Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*.
- Form 941*, Employer's Quarterly Federal Tax Return*.
- Form 1040, *U.S. Individual Income Tax Return*, plus 28 attachments.

According to the IRS, these tax forms and schedules account for 78 percent of all paper-filed tax returns.

During the pilots, paper-filed tax returns were sent to contractor sites where they were scanned. The contractors extracted the return data from the scanned images and transmitted the data to the IRS for processing. These pilots successfully proved that paper tax returns can be digitized and successfully processed. During the pilots, approximately 3.8 million (7 percent) of the 53.3 million paper-filed Forms 940, 941, and 1040 received from February 2023 through December 2024 were digitized and processed electronically.

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[1] Pub. L. No. 117-169, 136 Stat. 1818.

Based on the results of these pilots, the IRS committed to digitally process all paper-filed tax returns by the 2025 Filing Season. The IRS later revised its goal to 78 percent of paper-filed tax returns, which is the estimated volume of all paper-filed Forms 940, 941, and 1040. The revision was due to delays obtaining approval to implement an in-house processing system and subsequent contract issues.

The IRS also committed to digitizing up to 1 billion pages of historical documents in storage such as processed tax returns and enforcement case files. This effort aligns with the June 2019 Office of Management and Budget and National Archives and Records Administration mandate for agencies to convert all records to a digital format by December 2030 and will give taxpayers and the IRS easier access to the data.[2] The IRS estimated that digitizing historical documents would save approximately $40 million, with $5.7 million in savings for facilities storage and $34 million in savings for the reduction of staff for IRS Files employees.

The IRS conducted a pilot during Fiscal Years 2024 and 2025 to scan and convert historical Forms 709, *United States Gift (and Generation-Skipping Transfer) Tax Return.* This is just one of the historical forms that the IRS must scan to comply with the federal requirement to transition to electronic records. The IRS prioritized scanning the historical Forms 709 because one form can consist of many pages and must be retained in storage through the life of the taxpayer. In addition, Forms 709 that are connected to an estate tax return upon the taxpayer's death must be kept for an additional 40 years. Under the pilot, the IRS scanned 5.8 million pages of historical Forms 709 from December 2023 through December 2024. The IRS received approval in April 2025 to destroy the scanned Forms 709 which will help further reduce storage costs.

Results of Review

The IRS Must Overcome Challenges to Expand Paperless Processing for the 2026 Filing Season

The IRS did not achieve its revised goal to digitize all paper-filed Forms 940, 941, and 1040 received during the 2025 Filing Season. The IRS relied on contractors during the 2025 Filing Season to continue scanning and transmitting these forms to the IRS for processing while it developed an in-house processing system. However, these contractors were only able to scan 517,000 (5 percent) of the 9.8 million paper-filed Forms 940, 941, and 1040 received as of May 2025. We previously reported similar concerns with the IRS's inability to meet the Secretary of the

Contractors **scanned 5%** of the paper-filed Forms 940, 941, and 1040 received during the 2025 Filing Season.

However, the IRS's goal was to **digitize 100%** of these forms received during that time.

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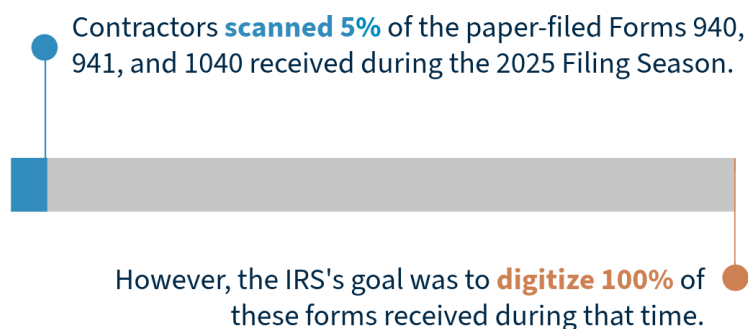
[2] The original due date of this mandate was December 2022. The IRS received an extension until December 2030.

Treasury's expectation to scan millions of individual tax returns by the end of Calendar Year 2023.[3]

Implementation delays and the inability to increase the volume of scanned paper tax returns prevented the IRS from achieving its paperless processing goal for the 2025 Filing Season. The IRS must overcome similar challenges to expand paperless processing in the 2026 Filing Season.

Implementation delays limited progress toward achieving paperless tax return processing

In July 2023, the IRS decided to develop an in-house paperless processing system for the 2025 Filing Season citing concerns with the cost of external scanning. However, the IRS did not receive approval for the project until May 2024. In addition, concerns about the suitability of the selected contractor were raised, which required the IRS to cancel the contract and select a new vendor. The IRS did not award a new contract until November 2024, leaving only a few months to implement a paperless processing system for the 2025 Filing Season.[4] To mitigate the impact of delays in implementing its in-house system, the IRS extended the pilot contracts to scan Forms 940, 941, and 1040 through the 2025 Filing Season while it continued developing its in-house system. Figure 1 provides an overview of the contract costs incurred for paperless tax return processing for the 2025 Filing Season.

Figure 1: Overview of Paperless Processing Contract Costs for the 2025 Filing Season

Contracts	Awarded	Total Paid/Obligated
In-house Scanning	$68.5 million	$60.6 million
Extended Pilot Contract	$8.0 million[5]	$8.0 million
Total	**$76.5 million**	**$68.7 million**

Source: IRS Information Technology. Numbers may not add due to rounding.

In April 2025, the IRS was directed to stop work on the development of its in-house paperless processing system despite spending nearly $61 million. The IRS was preparing to test its in-house system at the time it was suspended, and therefore, no returns were scanned. IRS leadership then began a new Zero Paper Initiative (ZPI), which consolidates IRS efforts to modernize paper processing of tax returns, correspondence, and information returns. As part of this effort, the IRS has prioritized the scanning of 26 paper-filed tax forms for the 2026 Filing Season. According to the IRS, these tax returns account for most of the paper tax return submissions it receives. However, unanticipated delays could again prevent the IRS from reaching its paperless processing goals for the 2026 Filing Season.

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[3] TIGTA, Report No. 2024-408-013, *Progress Update on Tax Return Scanning Initiatives* (December 2023).

[4] The annual individual filing season typically begins in late January.

[5] The $8 million is the amount awarded for the pilot contract extensions from May 2024 through August 2025 to provide scanning services for the 2025 Filing Season.

The IRS awarded two contracts for ZPI in April 2025. However, there were concerns it did not use a competitive bidding process to award the contracts. The IRS then solicited competitive bids for a permanent contractor in June 2025. It also revised the original contract to provide short-term scanning capability until a permanent contractor could be selected. In September 2025, the IRS selected four contractors to digitize paper tax returns, correspondence, and information returns and transmit the data to the IRS. The contract awards totaled $2.3 billion through Fiscal Year 2030.

Barring any unforeseen future delays or concerns, the ZPI contractors would have approximately five months to prepare to digitize the 26 identified tax forms before the 2026 Filing Season. During this time, contractors must program and test their software, recruit sufficient staff to receive and open mail, and review return data for accuracy. The contractors must also ensure that they have adequate space to store all scanned documents until destruction is authorized.

The IRS has yet to scan large volumes of paper-filed tax returns

Contractors were only able to scan 517,000 (5 percent) of the 9.8 million paper-filed Forms 940, 941, and 1040 received during the 2025 Filing Season as of May 2025. Similarly, the interim ZPI contractor only scanned approximately 425,000 (7 percent) of the 5.7 million paper-filed Forms 940, 941, and 1040 received from May 19, 2025, through August 9, 2025.

Two factors affect the volume of tax returns that contractors can digitize: 1) the contractor's ability to hire sufficient staff, and 2) the IRS's ability to timely provide required clearances to contract staff, once hired.

Both the IRS and the interim ZPI contractor expressed concerns about hiring sufficient personnel to perform the work

Both the interim ZPI contractor and the IRS expressed concerns about hiring the personnel needed to achieve higher scanning volumes. Often, workers need a job immediately and cannot wait for the estimated four to five weeks it takes to be cleared to work on the contract. As of August 2025, the IRS Human Capital Office had approved 250 (50 percent) of the 496 individuals the interim ZPI contractor had submitted for background clearances. However, the interim ZPI contractor indicated that only 184 of those already approved were personnel who work in the processing pipeline preparing and scanning returns and quality reviewing scanned images. The other approved personnel were for non-processing pipeline positions such as software engineers. The interim contractor estimated that they would need approximately 600 individuals in the processing pipeline to achieve the contracted volumes.

The IRS subsequently selected multiple contractors for the ZPI to address this issue. We have initiated a separate review of the ZPI.

Workforce reductions have potentially affected the IRS's ability to provide the required clearances for contractor staff

All individuals who work under the ZPI contracts must pass an IRS background clearance. The IRS Human Capital Office acknowledged the increased need for contractor employee clearances for the ZPI and plans to prioritize these clearance requests when received. However, we previously reported that this office lost 28 percent of its staffing as part of the federal

government's workforce reduction efforts.[6] As a result, they may be unable to provide timely clearances for the ZPI.

Additional factors may impact the IRS's ability to scan more paper-filed tax returns

In August 2025, the Department of the Treasury announced the establishment of the Treasury Common Services Center which will realign and centralize human resources processing and other operational services across the Department of the Treasury into a unified service delivery model. The impact of this effort on the IRS Human Capital Office is unknown.

Lastly, in October 2025, the IRS furloughed 84 percent of its Human Capital employees during the 43-day government shutdown, increasing the risk that the IRS will be unable to provide timely ZPI contractor clearances.

The IRS Is at Risk of Not Complying With Federal Records Management Requirements

To comply with federal records management requirements and realize cost savings, the IRS continued to digitize historical Forms 709. The IRS scanned 58.7 million pages (41 percent) of the estimated 143 million pages of historical Forms 709 from December 2023 to early July 2025. Although the IRS has scanned 41 percent of pages of historical Forms 709, this represents only 6 percent of the estimated 1 billion pages of all historical documents that must be digitized by December 2030 to comply with federal records mandates.

The IRS used the following scanning initiatives to digitize its paper Forms 709.

- **Internal Scanning.** The IRS began scanning in October 2024 and scanned 8.9 million pages as of July 2025.

- **External Pilots and Contracts.** External contractors scanned 49.8 million pages as of July 2025, which accounted for almost 85 percent of all pages scanned. These contracts included efforts to pilot and prove technology.

In addition to the pilot, the IRS awarded a one-year historical scanning contract from June 2024 through July 2025 with the option to extend. The IRS did not extend this contract, citing reasons such as the contractor's inability to achieve the desired volumes and quality of scanning. The contract required the contractor to scan 100 million pages per year. However, the contractor cited difficulty in obtaining required security clearances from the IRS for contracted personnel. The IRS had only cleared 245 (52 percent) of the 470 contract personnel as of April 2025.

Recent changes have significantly decreased the volume of historical documents that are being scanned

Taxpayer Services management acknowledged that historical scanning volumes have declined since ending the external contract and explained that they do not have enough staff to balance the demands for ZPI, prepare for the 2026 Filing Season, and continue with historical scanning.

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[6] TIGTA, Report No. 2025-IE-R027, *Snapshot Report: IRS Workforce Reductions as of May 2025*, p. 5 (July 2025).

As of July 2025, the function responsible for these efforts has lost 25 percent of its staffing. This reduction has significantly impacted the IRS's ability to scan historical documents. For example, the number of pages the IRS scanned internally per week between April 5, 2025, and July 5, 2025, dropped 91 percent from 901,179 to 81,553 pages. The week of July 5, 2025, was the first week after the departure of the tax return processing employees who took the deferred resignation program. In contrast, the external contractor had increased its weekly scanned page capacity by 212 percent from 971,844 to approximately 3 million pages during this same period.

901,000

The number of pages scanned **decreased 91 percent** between April 5, 2025 and July 5, 2025.

82,000

The IRS had not planned to have the ZPI contractors scan historical documents. However, Taxpayer Services management later indicated that the IRS will

Week of April 5, 2025

Week of July 5, 2025

This was the first week after the departure of IRS tax return processing employees who took the deferred resignation program.

use the ZPI contractors to scan historical documents during times of low tax return volumes. In December 2025, the ZPI contractors began scanning Forms 709. From the week ending December 13, 2025, to January 24, 2026, ZPI contractors scanned 479,230 historical Forms 709.

We are concerned that without additional resources focused on historical scanning, whether internal or contracted, the IRS may not meet the deadline to have all records in a digital format by December 2030. Additionally, the IRS will continue to incur millions in storage costs until it can increase the volume of historical documents scanned and destroy these paper records. The IRS estimated that digitizing historical documents would save approximately $40 million in annual storage costs.
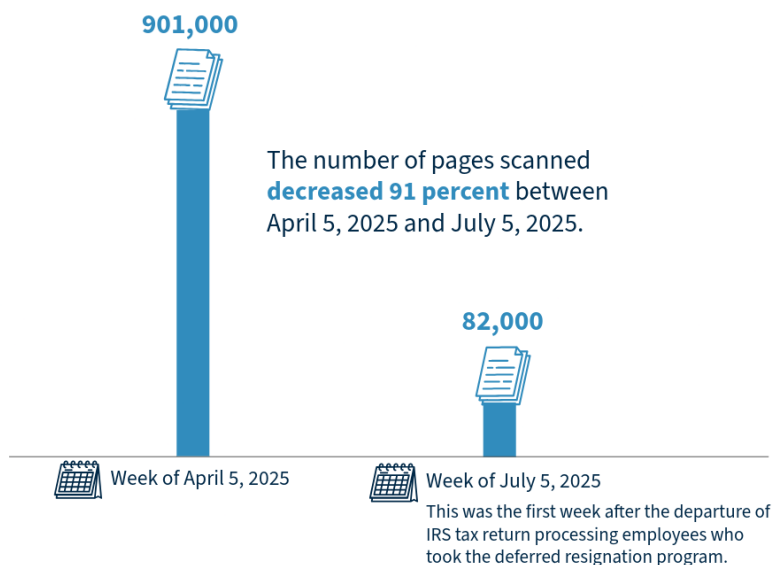
Recommendation 1: The Commissioner, Internal Revenue Service, should evaluate available options to prioritize the scanning of historical documents to realize cost savings and comply with Office of Management and Budget and National Archives and Records Administration mandates to convert all paper documents to digital format by December 2030.

> **Management's Response:** IRS management agreed with the recommendation and will continue to evaluate available options for scanning historical documents. They indicated that their top priority for document scanning will be shifting the current-year paper return processing workstream to the scanning and digitalization process. With the average differential between electronic and paper return processing costs ranging from $3.17 to $9.91 per document, greater savings will be achieved by prioritizing current filings for scanning and digitalization. Historical scanning will continue as IRS and contractor resources permit. They will review the program's progress at the conclusion of Fiscal Year 2026 and determine if additional actions are required to meet the goal of digitalizing archived Forms 709 by 2030.

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Appendix I

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Detailed Objective, Scope, and Methodology

The overall objective of this audit was to assess the IRS's efforts to digitize the processing of paper-filed individual tax returns and meet its goals of scanning and digitally extracting data from all individual tax returns by the 2025 Filing Season. To accomplish our objective, we:

- Evaluated the IRS's efforts to scan and digitally process paper-filed individual tax returns at point of entry during the 2024 Filing Season.

- Evaluated the plans for meeting the goal of scanning and digitally extracting data from all individual tax returns by the 2025 Filing Season.

- Tracked the progress of historical scanning for reduction of paper, including associated storage costs.

Performance of This Review

This review was performed with information provided by the Taxpayer Services, Submission Processing function offices in Austin, Texas; Cincinnati, Ohio; Kansas City, Missouri; and Ogden, Utah as well as the IRS Enterprise Digitalization and Case Management Office and Information Technology Organization located in Washington, D.C. during the period June 2024 through July 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

We presented data as reported from the IRS's Office of Taxpayer Services. This information was reported without additional analysis. We believe it is 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: processes and procedures followed when scanning paper-filed tax returns into an electronic format. We evaluated these controls by reviewing the Internal Revenue Manual, meeting with IRS representatives and management, and reviewing relevant documentation and data provided by the IRS.

Management's Response to the Draft Report

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

CHIEF
TAXPAYER SERVICES

January 27, 2026

MEMORANDUM FOR DIANA M. TENGESDAL
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Kenneth C. Corbin   *Kenneth Cohn*   Digitally signed by Kenneth C. Corbin
               Chief, Taxpayer Services Division   Date: 2026.01.27 10:14:25 -05'00'

SUBJECT: Draft Audit Report – The IRS Has Made Limited Progress
               Achieving Paperless Processing (Audit No.: 2024408028)

Thank you for the opportunity to review and provide comments on the subject draft report. The IRS is undergoing a significant transformation and modernization of business processes, including the conversion of paper tax returns and other tax documents to a digital format. The digitalization of tax documents benefits taxpayers and the IRS by permitting electronic routing, processing and storage, resulting in significant reductions in labor and storage costs, and improvement in our ability to respond to taxpayer and other stakeholder needs.

As of fiscal year 2024, the most recent year for which data is available, the average cost of processing paper copies of Form 1040, U.S. Individual Income Tax Return, was $10.14. Likewise, the average costs of processing paper copies of Form 941, Employer's QUARTERLY Federal Tax Return, and Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, were $3.36 and $3.41, respectively. In comparison, the average costs of processing electronic copies of these returns were $0.23 for Form 1040; $0.19 for Form 941; and $0.21 for Form 940. As noted in the report, these three return types represent approximately 78 percent of all paper tax returns filed with the IRS. Accordingly, we are focusing our efforts on perfecting the scanning and harvesting of data from these documents for continued processing as electronic returns which will yield similar electronic processing costs but incur additional expenses for third-party digitalization.

In tandem with digitalizing tax returns for electronic processing, we are also converting to digital format archived copies of Form 709, *United States Gift (and Generation - Skipping Transfer) Tax Return*, which are filed as required by taxpayers during their lifetime and subsequently associated with Form 706, *U.S. Estate Tax Return*, the filing of which may be required after death. This project is known as historical scanning and,

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of the estimated 143 million document pages at the outset of the project in 2023, almost 70 million pages have been scanned and digitized through December 13, 2025. These documents are stored in a searchable database for ease of retrieval and the paper documents are subject to destruction after quality control reviews have been performed to provide assurance that accurate and complete scans have been captured. Scanning has been performed by both IRS staff and contracted vendors. After completion of this review, scanning of historical Forms 709 began by a Zero Paper Initiative vendor on December 16, 2025. Supplementing filed returns with historical documents provides balance to the scanning workload as return filings wax and wane throughout the year.

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, Taxpayer Services Division, at 470-639-3504.

Attachment

Attachment

Recommendations

RECOMMENDATION 1
The Commissioner, Internal Revenue Service, should evaluate available options to prioritize the scanning of historical documents to realize cost savings and comply with Office of Management and Budget and National Archives and Records Administration mandates to convert all paper documents to digital format by December 2030.

CORRECTIVE ACTION
We agree with the recommendation and will continue to evaluate available options for scanning historical documents. It is important to note; however, that our top priority for document scanning will be shifting the current-year paper return processing workstream to the scanning and digitalization process. With the average differential between electronic and paper return processing costs ranging from $3.17 to $9.91 per document, greater savings will be achieved by prioritizing current filings for scanning and digitalization. Historical scanning will continue as IRS and vendor resources permit. We will review the program's progress at the conclusion of fiscal year 2026 and determine if additional actions are required to meet the goal of digitalizing archived Forms 709, *United States Gift (and Generation - Skipping Transfer) Tax Return*, by 2030.

IMPLEMENTATION DATE
November 15, 2026

RESPONSIBLE OFFICIAL
Director, Submission Processing, Customer Account Services, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN
We will monitor this corrective action as part of our internal management control system.

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Appendix III

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Glossary of Terms

Term	Definition
Digitalization	The process of converting text, pictures, or sound into a digital form that can be processed by a computer, easily shared, and accessed.
Digitization	The process of scanning original source documentation in analog format (*e.g.*, paper) to create an electronic version of the record; often used interchangeably with scanning, digital reformatting, digital imaging, and document conversion.
Filing Season	The period from January 1 through mid-April when most individual income tax returns are filed.

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Appendix IV

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Abbreviations

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IRS	Internal Revenue Service
TIGTA	Treasury Inspector General for Tax Administration
ZPI	Zero Paper Initiative

**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.