

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Limited Testing Showed That Taxpayer Assistance Centers Did Not Always Provide Accurate Guidance or Assist Walk-in Taxpayers

June 29, 2026

Report Number: 2026-108-034

HIGHLIGHTS: Limited Testing Showed That Taxpayer Assistance Centers Did Not Always Provide Accurate Guidance or Assist Walk-in Taxpayers

Final Audit Report issued on June 29, 2026

Report Number 2026-108-034

Why TIGTA Did This Audit

We assessed the taxpayer experience and accuracy of service provided at Taxpayer Assistance Centers (TAC) during the 2025 Filing Season. The IRS provided extended weekday hours on Tuesdays and Thursdays from January through May 2025 at 236 TAC locations. It also held 290 face-to-face Taxpayer Experience Day (TXD) events on select Saturdays from February through June 2025 at 89 TAC locations. However, unlike the 2024 Filing Season where TXD events were held as walk-in events, Saturday TXD events for the 2025 Filing Season were primarily by appointment but accommodated walk-ins as capacity allowed.

Impact on Tax Administration

TACs provide face-to-face assistance at over 360 locations nationwide to taxpayers who cannot resolve their issues through other methods or who prefer in-person assistance. The IRS encourages taxpayers to make appointments for face-to-face assistance at TACs, although walk-in taxpayers may be helped if a TAC employee is available. If the IRS does not follow its procedures when assisting taxpayers at TACs, there is a risk that taxpayers will experience unnecessary burden, including receiving incorrect information that could lead to inaccurate tax returns, or not receiving the assistance they need.

What TIGTA Found

During the 2025 Filing Season, the IRS assisted more than 925,000 taxpayers during the combined regular weekday hours, extended weekday hours, and Saturday TXD events. This was a 7 percent decrease compared to the 2024 Filing Season (997,600 taxpayers) despite the IRS having held 41 more TXD events in the 2025 Filing Season. In addition, the extended weekday hours saw a 31 percent increase in the number of taxpayers assisted from the 2024 Filing Season.

To assess the taxpayer experience and accuracy of service provided at TACs, we made 91 unannounced site visits to TACs nationwide during regular weekday hours, extended weekday hours, and Saturday TXD events. We did not receive full assistance during 30 of our 91 visits due to incomplete or inaccurate responses to tax law questions, denial of entry by security, or unexpected TAC closures.

TAC employees also did not check for an available appointment and instead advised our staff to make an appointment in 17 of 19 (89 percent) TAC visits where we received incomplete or inaccurate information through brief interactions upon entering the TAC. However, our analysis of TAC appointment scheduling data showed there were available appointments within an hour of our arrival.

In addition, TAC employees did not timely close appointments 96 percent of the time after the taxpayer did not show up for their appointment. As a result, walk-in taxpayers may not be offered available same-day appointments.

Further, of the 61 visits where we received assistance, TAC employees did not provide correct tax law guidance during 28 of those visits (46 percent). Finally, TAC employees did not provide customer satisfaction survey cards during 19 of 22 (86 percent) visits where survey card distribution was required.

What TIGTA Recommended

We made four recommendations including that the Chief, Taxpayer Services, should add features to the scheduling software system to automatically close no-show appointments systemically notifying staff about newly available appointment slots, and prompt TAC employees to use the tax law reference tool; receive refresher training on checking for available appointments for walk-in taxpayers and on the use of the tax law reference tool when assisting taxpayers with tax law questions.

IRS management agreed with all four of our recommendations.



**TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION**

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

June 29, 2026

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Diana M. Tengesdal
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Limited Testing Showed That Taxpayer Assistance Centers Did Not Always Provide Accurate Guidance or Assist Walk-in Taxpayers (Audit No.: 2025108012)

This report presents the results of our review to assess the taxpayer experience and accuracy of service provided at Taxpayer Assistance Centers during the 2025 Filing Season. This review is part of our discretionary work and addresses the major management and performance challenge of *Improving Taxpayer Service and Protecting Taxpayer Rights*.

Management's complete response to the draft report is included as Appendix III. If you have any questions, please contact me or Kasey J. Koontz, Acting Assistant Inspector General for Audit (Taxpayer Services and Operational Support).

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Background

The Internal Revenue Service's (IRS) Taxpayer Assistance Centers (TAC) provided face-to-face assistance to taxpayers at over 360 locations nationwide during Fiscal Year 2025.¹ TACs are available to those who cannot resolve their issues through other methods or who prefer in-person assistance. Although the IRS states that most tax issues can be resolved online, by phone, or by mail, some instances, such as identity verification, require face-to-face assistance. The standard services TACs provide include:

- Account inquiries.
- Account adjustments.
- Identity theft victim assistance.
- Refund inquiries.
- Tax law assistance.
- Account transcripts.

The IRS encourages taxpayers to make appointments for face-to-face assistance at TACs, although walk-in taxpayers may be helped if a TAC employee is available. To make an appointment, taxpayers must call the TAC Appointment Telephone Line.² Most TAC offices are open from 8:30 a.m. until 4:30 p.m., Monday through Friday. In November 2023, the former Secretary of the Treasury challenged the IRS to provide more in-person assistance to taxpayers. In response, starting with the 2024 Filing Season, the IRS introduced extended weekday hours on Tuesdays and Thursdays at TACs nationwide to serve more taxpayers during the filing season. For the 2025 Filing Season, there were 236 TAC locations that provided extended weekday hours on Tuesdays and Thursdays from 7:30 a.m. to 6 p.m. However, not all locations that participated in extended weekday hours could provide the full extended hours due to the availability of volunteers or office building restrictions, such as security.

For the 2025 Filing Season, the IRS also provided face-to-face Saturday Taxpayer Experience Day (TXD) events at 89 TAC locations nationwide, from February through June 2025.³ These Saturday TXD events operated primarily by appointment.⁴ However, taxpayers could walk in to receive assistance as capacity allowed. The 2025 extended weekday hours and Saturday TXD events were not widely publicized due to limitations on external public communications driven by new Department of the Treasury approval clearance requirements beginning in

¹ The IRS closed nine TACs in November 2025 to meet the requirements of an executive order and Office of Management and Budget guidance.

² Beginning in August 2025, some taxpayers can now schedule and manage their Taxpayer Protection Program appointments directly through the online smart scheduling portal instead of calling for an appointment. The Taxpayer Protection Program proactively identifies and prevents the processing of identity theft tax returns and assists taxpayers whose identities are used to file such returns.

³ Three Saturday TXD events occurred outside of the filing season. The IRS's 2025 Filing Season was the period from January 27 through April 15, 2025, when most individual income tax returns were filed.

⁴ We previously assessed the quality of the face-to-face service that taxpayers experienced at TACs during the 2024 Filing Season in TIGTA Report No. 2025-108-017, *Actions Need to Be Taken to Improve Services Provided at Taxpayer Assistance Centers* (April 2025).

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January 2025. In contrast, the 2024 and 2026 Filing Season extended weekday hours and Saturday TXD events were publicized. Figure 1 compares the number of Saturday TXD events and dates between the 2024 and 2025 Filing Seasons.

Figure 1: The Number of Saturday TXD Events Increased for the 2025 Filing Season

	2024 Filing Season	2025 Filing Season	Increase/Decrease
Number of TAC Locations Holding Saturday TXD Events	111	89	-22
Total Saturday TXD Events	249	290	+41
Saturday TXD Event Dates	February 24, March 16, April 13, May 18	February 22, March 8, March 29, April 26, May 17, June 28	

Source: Customer Assistance, Relationships and Education management. The number of TXD events varies at each TAC.

The Customer Assistance, Relationships and Education (CARE) function provides taxpayers with support in fulfilling their tax filing and payment responsibilities by providing face-to-face assistance. The Field Assistance (FA) unit within the CARE function manages the nationwide TACs.

For questions related to tax law topics, TAC employees must use the Interactive Tax Law Assistant (ITLA) tool to respond to taxpayers. The ITLA tool asks a series of questions, then generates accurate and complete responses based on the taxpayer’s situation. The tool is designed for TAC employees and is intended to improve operational performance in the areas of quality, efficiency, customer satisfaction, and employee satisfaction.

Results of Review

Taxpayer Assistance Center Employees Did Not Timely Update Appointment Scheduling Software for No-Show Appointments

Our analysis of TAC appointment scheduling data from February through March 2025 showed that TAC employees did not timely close 60,984 of the 63,512 (96 percent) appointments after the taxpayer did not show up at the TAC (*i.e.* a no-show appointment). Instead, TAC employees closed these appointments later in the day (52,953 instances) or the scheduling software systemically closed the appointments after 12 hours had passed (8,031 instances).

According to the IRS’s procedures, all no-show appointments must be closed 15 minutes after the scheduled appointment start time. This allows the scheduling software calendar to refresh and open available time slots immediately to accommodate walk-in appointments. According to FA management, TAC employees did not close the no-show appointments as required because they may have been occupied assisting another taxpayer.⁵ Further, FA management added that the TAC employees’ actions were not intentional.

⁵ When there are cancellations or no appointments on the calendar, TAC employees perform other tasks such as processing taxpayer correspondence.

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If TAC employees timely close appointments when taxpayers do not show up, they could offer available appointment times to taxpayers that walked into the TAC seeking same-day assistance. Instead, these taxpayers must call the TAC Appointment Telephone Line and schedule an appointment for a later date. This creates a burden for the taxpayer because they did not receive the help they needed and an inefficiency in taxpayer service. Some taxpayers may give up trying to receive face-to-face assistance to resolve a tax issue.

FA management stated that they plan to incorporate refresher training into the filing season readiness training. While refresher training serves as a good reminder, we believe the IRS should consider implementing a systemic control to ensure that no-show appointments are automatically closed, reducing the reliance on manual employee actions and improving operational efficiency.

Recommendation 1: The Chief, Taxpayer Services, should add a feature in the appointment scheduling software to automatically close no-show appointments after 15 minutes and notify TAC employees of the newly available appointment slots.

Management's Response: IRS management agreed with this recommendation and plans to add features in the appointment scheduling software to automatically close no-show appointments after 15 minutes and notify TAC employees of newly available appointment slots.

Taxpayers May Receive Poor Service or Be Denied Help at Taxpayer Assistance Centers

We made 91 unannounced site visits to 82 TACs nationwide, during regular weekday hours, extended weekday hours, and Saturday TXD events to assess the quality of assistance provided to taxpayers.⁶ During 30 of the 91 visits (33 percent), we received incomplete or inaccurate responses to our questions or did not receive assistance at all. Specifically:

- TAC employees, through brief interactions, did not provide complete or accurate responses to our tax law questions (19 instances).⁷
- We were denied entry by a security guard (9 instances).
- The TACs were unexpectedly closed (2 instances).

Figure 2 shows the breakdown of when we were assisted at the TACs.

⁶ 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.

⁷ These 19 instances were brief interactions where TAC employees, such as front desk greeters when entering the TAC, did not thoroughly review the required ITLA prompts to answer our tax law questions.

Figure 2: One-Third of TIGTA Visitors Did Not Receive Assistance During the 2025 Filing Season

Service Category	Total TAC Sites Visited	Assisted	Not Assisted
Regular Weekday Hours	53	29	23
Extended Weekday Hours	28	23	6
Saturday TXD Events	10	9	1
Totals	91	61	30

Source: TIGTA staff's unannounced TAC site visits.

We were advised to make an appointment in 17 of the 19 (89 percent) TAC visits where TAC employees did not provide complete or accurate responses to our tax law questions.⁸ Specifically:

- In seven instances, visitors were given the TAC Appointment Telephone Line phone number to make an appointment themselves.
- In six instances, visitors were advised to call and make an appointment without being provided the telephone number.
- In four instances, visitors were not provided any guidance for how to make an appointment.

However, our analysis of TAC appointment scheduling data showed there were available appointments within an hour of our arrival due to taxpayer cancellations (11 instances) or available appointments at the time of our arrival (6 instances). In addition, TAC greeters incorrectly told 2 of the 17 TIGTA visitors that appointments were booked 3 to 5 weeks in advance.

According to the IRS's procedures, taxpayers with pre-scheduled appointments are the first priority for TAC assistance. However, taxpayers may cancel appointments on the day of their appointment or fail to show for it. This could provide TAC employees with an opportunity to assist walk-in taxpayers. TAC employees are to review the TAC appointment scheduling software to determine if an opening/appointment is available to assist the taxpayer immediately. If the TAC is unable to provide the service, the TAC employee is to provide the TAC Appointment Telephone Line phone number to the taxpayer to call and make an appointment. TAC employees should also advise visitors of alternative services available for their issue, such as online guidance.

In August 2025, the FA unit implemented a new feature within its appointment scheduling software that tracks whether a visiting taxpayer has an appointment or is a walk-in. FA management indicated that, in some situations and at the manager's discretion, a future appointment can be made for a walk-in taxpayer that is unable to be assisted on the same day. According to FA management, scheduling future appointments is limited to ensure that each office maintains adequate resources to provide services to taxpayers with already scheduled appointments and those needing service that does not require an appointment. This new

⁸ We did not have access to appointment scheduling data for 2 of the 19 visits due to the scope of available data during fieldwork.

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software feature prompts TAC employees to check for an appointment for walk-in taxpayers, following established procedures.

FA management agreed that TAC employees did not follow procedures to check the TAC appointment scheduling software for available appointments before turning away walk-in taxpayers. TAC employees also did not offer walk-in taxpayers the option to stay and wait for potential schedule openings due to cancellations or no-shows. FA management acknowledged that the appointment policy does not contain a provision for taxpayers to wait for service unless it pertains to topics not needing an appointment, such as making non-cash payments or obtaining tax forms.

By not checking for available appointments to assist walk-in taxpayers, TAC employees may not be providing prompt, quality service as guaranteed in the *Taxpayer Bill of Rights*.⁹ Taxpayers may also have to make subsequent contact with the IRS to have their issues resolved. Both situations result in taxpayer burden.

Recommendation 2: The Chief, Taxpayer Services, should ensure that all TAC employees receive refresher training on checking for available appointments to potentially accommodate walk-in taxpayers.

Management's Response: IRS management agreed with this recommendation and will ensure that TAC employees receive refresher training on checking for available appointments to potentially accommodate walk-in taxpayers.

Taxpayer Assistance Center Employees Did Not Always Correctly Answer Tax Law Questions

TAC employees did not always answer our tax law questions correctly. We did not receive the correct answers to our tax law questions during 28 of 61 (46 percent) visits where we received full assistance. Correct answers are based on the taxpayer's situation and their responses to a series of questions, as outlined in the ITLA tool.

We posed one of the following three general tax law questions to TAC employees to assess the accuracy of guidance provided:

- **Injured Spouse:** I got married last year and am filing a joint return with my spouse. However, I recently learned that my spouse had last year's refund applied to a prior year's unpaid taxes. Is there a way for me to get my share of any refund we may be owed? We received an incorrect response to this question during 20 of our visits.
- **Selling Your Main Home:** Last year I bought a home but then I had to later sell it to relocate for work. Do I have to pay taxes on the sale? We received an incorrect response to this question during four of our visits.

⁹ Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, Title IV, § 401(a) (2015) (codified in I.R.C. § 7803(a)(3)).

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- **American Opportunity Tax Credit:** I have read about credits for college expenses but am confused. Can I claim my dependent's college tuition expenses to get a credit on my tax return?¹⁰ We received an incorrect response to this question during four of our visits.

The IRS's procedures require that TAC employees use the ITLA tool to answer any in-scope tax law questions.¹¹ In January 2025, FA management issued a memorandum reiterating this requirement. That memorandum states that refusal or failure to use the ITLA tool will be treated as a conduct issue and could result in disciplinary action. During the 2025 Filing Season, managers counseled several TAC employees for not using the ITLA tool during taxpayer interactions. During our site visits, we also observed that TAC employees did not always use the ITLA tool to answer our tax law questions.

FA management stated that TAC employees did not use the ITLA tool as required for several reasons including that they could not transition from account-related issues to technical topics or attempted to answer technical tax law questions beyond their training. FA management stated that the IRS requires TAC employees to complete refresher training on the use of the ITLA tool and will reiterate the requirement again to TAC employees.

When TAC employees provide inaccurate responses, taxpayers may rely on this advice to prepare their tax returns or resolve their tax issues. Taxpayers who use inaccurate guidance to prepare their returns may receive IRS notices for underpayment of taxes, receive a smaller refund than available, or later be examined for inaccuracies. Inaccurate tax returns also increase the IRS's burden by requiring it to take actions to resolve tax issues.

The Chief, Taxpayer Services, should:

Recommendation 3: Determine the feasibility of adding a prompt in the TAC appointment scheduling system to remind TAC employees to use the ITLA tool to resolve tax law inquiries before closing a tax law related appointment.

Management's Response: IRS management agreed with this recommendation. In December 2025, the IRS developed and deployed an enhancement to the TAC appointment scheduling system to remind employees to use ITLA to resolve in-scope tax law inquiries.

Recommendation 4: Ensure that TAC employees complete annual refresher training on the use of the ITLA tool when assisting taxpayers with tax law questions. Emphasize the potential for disciplinary action for failure to follow procedures to those who show overall noncompliance.

Management's Response: IRS management agreed with this recommendation and will ensure that TAC employees complete annual refresher training on the use of the ITLA tool when assisting taxpayers with tax law questions. The IRS will also reiterate and emphasize the potential for disciplinary action for failure to follow procedures to TAC employees who show overall noncompliance.

¹⁰ The American Opportunity Tax Credit is a credit for qualified education expenses paid for an eligible student for the first four years of higher education.

¹¹ An in-scope tax law question is a taxpayer question that falls within FA's scope of services and ITLA guidance.

Taxpayers May Not Be Given Opportunities to Provide Taxpayer Assistance Center Employees Feedback

Taxpayers were not consistently asked to provide feedback on the quality of service they received. Of the 61 site visits TIGTA visitors made, 22 visits were made to TAC locations that were scheduled to issue customer satisfaction survey cards (hereafter referred to as surveys).¹² However, TAC employees did not provide TIGTA visitors with surveys during 19 of the 22 visits (86 percent).

The IRS issues surveys based on a statistical sample and a developed survey card issuance plan. The plan includes lists of TAC locations and a schedule for offering surveys to taxpayers on certain dates. According to FA management, office managers at each TAC should inform staff when to issue surveys. The IRS's procedures require TAC employees to offer each taxpayer who is assisted a survey on the designated day(s).

The survey gathers feedback on the taxpayer's experience, including the professionalism of the TAC employees, timeliness of being seen by a TAC employee, *etc.*, with additional space for comments and suggestions for improvement. During the first half of Fiscal Year 2025, the IRS offered surveys to 56,887 TAC visitors and received 17,091 responses.¹³ Figure 3 displays a copy of a survey card received at one of our TAC visits.

Figure 3: IRS Customer Satisfaction Survey Card

Your Opinion Counts!

Your participation in this voluntary survey is very important to us. Your feedback about the service provided today will be used to help improve our service to the public.
(Please make sure marks completely fill ovals. Please do not make stray marks on the form.)
This voluntary survey should take about 5 minutes to complete.

OMB# 1545-2290
Use a blue or black ink pen or No. 2 pencil only.

Please mark the appropriate oval on the scale where: 5-Strongly Agree, 4-Agree, 3-Neutral, 2-Disagree, 1-Strongly Disagree

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1. This interaction increased my trust in the IRS.	5	4	3	2	1
2. I am satisfied with the service I received from the IRS.	5	4	3	2	1
3. Any additional feedback on your scores?	[Blank lines for text input]				
4. My need was addressed.	5	4	3	2	1
5. It was easy to complete what I needed to do.	5	4	3	2	1
6. It took a reasonable amount of time to do what I needed to do.	5	4	3	2	1
7. I was treated fairly.	5	4	3	2	1
8. The employees I interacted with were helpful.	5	4	3	2	1
9. I am satisfied with the professionalism of the representative.	5	4	3	2	1
10. I am satisfied with the knowledge of the representative.	5	4	3	2	1
11. Did you call to make an appointment for today's service?	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> No, I was not aware an appointment was required				
12. Was the time between requesting an appointment and the actual appointment satisfactory?	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A				
13. Did you use a self-service kiosk (or computer) today?	<input type="radio"/> Yes <input type="radio"/> No				
14. Overall, how well did the IRS meet your expectations during today's visit?	Much better than expected	Better than expected	As expected	Worse than expected	Much worse than expected
	5	4	3	2	1
15. Please tell us how the IRS can improve service.	[Blank lines for text input]				

Privacy Act and Paperwork Reduction Act
This report is authorized under the Paperwork Reduction Act. The approval is OMB No: 1545-2290, expiration date 7/31/2023. Data collected will be shared with IRS staff, but your responses will be used for research and aggregate reporting purposes only and will not be used for other non-statistical or non-research purposes such as direct enforcement activities. The information that you provide will fully be protected as allowable under the Freedom of Information Act (FOIA). Public reporting burden for this collection of information is estimated to average 5 minutes. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Special Services Section, SEW/CARMP/TMS, Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.

Please do not write in this area. PLEASE DO NOT FOLD CARD. Please deposit questionnaire in the box provided.

FORM 13359-A (EN/SP) (Rev. 11-2022) Catalog Number 66130Z

Source: IRS Publishing and Distribution Division. Current Version 11-2022 (English).

FA management explained that surveys may not have been offered to TIGTA visitors because TAC employees prioritized servicing the high volumes of taxpayers and inadvertently omitted to

¹² One TAC location was visited twice.

¹³ Totals cover the period October 1, 2024, through March 31, 2025.

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offer surveys. However, at some TAC locations, surveys were made available to taxpayers by placing them in accessible areas on their designated days, instead of being directly provided to taxpayers.

The current IRS procedures do not specify how TAC employees should issue the survey; only that it should be “offered.” This may result in inconsistencies, with some TAC locations having employees physically offer the survey card to taxpayers while other locations only provide a stack of survey cards without TAC employees mentioning it. This lack of clarity may reduce the likelihood that taxpayers will receive or be aware of the survey, limiting the feedback provided to the IRS and management’s ability to identify opportunities for improvement. In addition, these inconsistencies could compromise the survey results and limit their usefulness because the IRS is not adhering to its statistical sampling methodology.

We previously recommended that the IRS ensure that TAC managers enforce procedures for providing survey cards at TACs. IRS management agreed; however, their corrective action was not scheduled for implementation until after the 2025 Filing Season.¹⁴ In an effort to reinforce offering surveys in the 2026 Filing Season, FA management has developed reminders and tracking methods for TAC managers. For example, beginning in Fiscal Year 2026, FA management began using a document that requires TAC group managers to confirm on a quarterly basis whether surveys were distributed consistent with the survey card issuance plan. Managers will be required to provide explanations for any deviations from the plan.

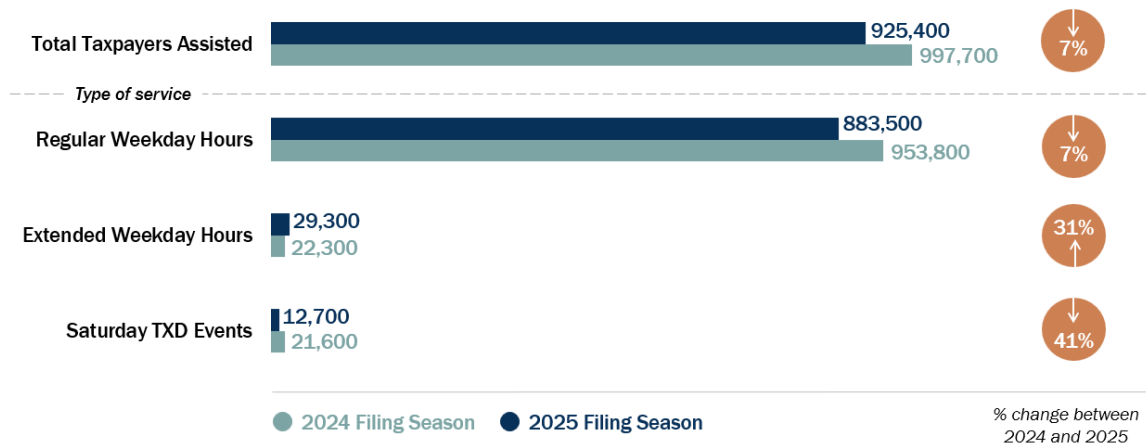
The IRS also enhanced the survey delivery process by transitioning from paper to electronic surveys on April 1, 2026. As a result, we will not be making a recommendation.

Fewer Taxpayers Received In-Person Assistance During the 2025 Filing Season

During the 2025 Filing Season, the number of taxpayers assisted during the combined regular weekday hours, extended weekday hours, and Saturday TXD events decreased by approximately 7 percent compared to the 2024 Filing Season. Figure 4 shows the number of taxpayers assisted and the percentage changes across the service categories for the 2024 and 2025 Filing Seasons.

¹⁴ TIGTA, Report No. 2025-108-017, *Actions Need to Be Taken to Improve Services Provided at Taxpayer Assistance Centers*, p. 13 (April 2025).

Figure 4: Seven Percent Fewer Taxpayers Received Assistance During the 2025 Filing Season



Source: CARE management.

For the 2025 Filing Season, the IRS offered extended weekday hours, two days a week, from January 21 through May 1, 2025. The extended weekday hours were offered approximately two weeks longer than during the 2024 Filing Season.¹⁵ These additional two weeks likely contributed to the increase of nearly 7,000 taxpayers receiving assistance during extended weekday hours for the 2025 Filing Season. Early morning and late afternoon extended weekday hours provided more opportunities for taxpayers to receive face-to-face assistance. According to FA management, the change from walk-in assistance to a primarily appointment-based service model at Saturday TXD events likely contributed to almost 9,000 fewer taxpayers being assisted during the 2025 Filing Season. The IRS made the change to appointment-only for Saturday TXD events due to security concerns, such as long lines outside of the TACs. FA management stated that other taxpayer service options, such as online tools and telephone support, also may have contributed to fewer taxpayers being assisted at the TACs.

The increase in taxpayers assisted during extended weekday hours suggests there is more demand for in-person service. If the IRS offered more extended weekday hours during future filing seasons, then it could assist more taxpayers. FA management explained that they limited offering extended weekday hours to two days a week during the 2025 Filing Season because they needed employees to volunteer to work the extended hours. They also wanted to be consistent with the 2024 Filing Season so the public would know when the services were offered.

We discussed with FA management the feasibility of staggering assistor schedules (*i.e.*, shift work) to allow for more extended weekday hours during the filing season without increasing staffing. For example, some assistors could cover the 7:30 a.m. – 4 p.m. shift and others would cover the 10 a.m. to 6 p.m. shift versus having to request volunteers and paying overtime. FA management stated that they cannot provide additional extended hours due to employee-related constraints. These constraints include limits imposed by unions on employee schedules and the need for adequate staffing. Additionally, increased security and building utility costs further restrict their ability to make these changes. We are not recommending the IRS expand its extended weekday hours at this time. However, since the IRS recently terminated

¹⁵ For the 2024 Filing Season, extended weekday hours were offered from January 23 through April 16, 2024.

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its employee union agreement, it should consider using staggered schedules in its future TAC planning strategy.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to assess the taxpayer experience and accuracy of service provided at TACs during the 2025 Filing Season. To accomplish our objective, we:

- Determined the applicable policies, procedures, and controls in place to assist taxpayers seeking face-to-face walk-in assistance at TACs during the regular hours, the extended weekday hours, and the Saturday TXD events during the 2025 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 visitors were denied assistance. Also determined whether no-show appointments were closed within 15 minutes after the scheduled appointment start time, to ensure immediate appointment availability.
- Performed 91 unannounced site visits to a judgmental sample of 82 TACs nationwide during the 2025 Filing Season. We selected a judgmental sample of 82 TAC locations from a population of 363 TAC locations that provided service during the regular hours, the extended weekday hours, and the Saturday TXD events during the 2025 Filing Season.¹ The judgmental sample was selected based on the availability of TIGTA auditors near TAC locations.
- Obtained TAC taxpayer contacts data to review trends from the 2024 and 2025 Filing Seasons pertaining to number of taxpayers assisted during regular weekday hours, extended weekday hours, and Saturday TXD events.

Performance of This Review

This review was performed with information obtained from the Taxpayer Services Division's FA unit located in Atlanta, Georgia and from various TAC locations throughout the United States during the period January through December 2025.² 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 performed tests to assess the reliability of TAC appointment scheduling data and TAC taxpayer contacts data. We evaluated the data by (1) performing electronic testing of required data elements, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for purposes of this report.

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

² See Appendix II for a list of TAC locations that TIGTA staff visited. Nine TAC locations were visited more than once.

Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: the FA unit's policies, procedures, and practices for ensuring the accuracy of service provided 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 82 TAC locations posing as taxpayers.

Taxpayer Assistance Center Unannounced Site Visit Locations

TAC Locations Visited	Date(s) Visited
Glendale, Arizona	March 5, 2025
Mesa, Arizona	March 4, 2025
Phoenix, Arizona	March 6, 2025
El Monte, California	February 20, 2025
Lake Forest, California	March 6, 2025
Long Beach, California	March 11, 2025
Los Angeles, California	April 25, 2025
Santa Ana, California	March 6, 2025
Waterbury, Connecticut	March 4, 2025
Washington, D.C.*	February 27, 2025, and April 10, 2025
Wilmington, Delaware	March 3, 2025
Clearwater, Florida	March 4, 2025
Lakeland, Florida	March 5, 2025
Miami, Florida	March 3, 2025
Plantation, Florida	March 29, 2025
Sarasota, Florida	March 6, 2025
Tampa, Florida	March 4, 2025
West Palm Beach, Florida	April 10, 2025
Atlanta, Georgia	April 26, 2025
Smyrna, Georgia	April 10, 2025
Des Moines, Iowa	March 3, 2025
Chicago, Illinois*	February 28, 2025, and April 26, 2025
Downers Grove, Illinois	February 27, 2025
Orland Park, Illinois	February 28, 2025
Schiller Park, Illinois	February 27, 2025
Indianapolis, Indiana	February 20, 2025
Lexington, Kentucky	February 20, 2025
Louisville, Kentucky	March 3, 2025
Baton Rouge, Louisiana	March 6, 2025
Houma, Louisiana	March 6, 2025
New Orleans, Louisiana	March 7, 2025
Boston, Massachusetts*	February 20, 2025, and March 29, 2025
Fitchburg, Massachusetts	March 11, 2025
Springfield, Massachusetts	March 3, 2025
Woburn, Massachusetts	February 20, 2025
Worcester, Massachusetts	April 10, 2025
Frederick, Maryland	February 25, 2025

**Limited Testing Showed That Taxpayer Assistance Centers Did Not
Always Provide Accurate Guidance or Assist Walk-in Taxpayers**

TAC Locations Visited	Date(s) Visited
Landover, Maryland	February 27, 2025
Augusta, Maine	February 28, 2025
South Portland, Maine	February 27, 2025
Bloomington, Minnesota	March 11, 2025
Rochester, Minnesota	March 13, 2025
St. Cloud, Minnesota	March 11, 2025
St. Paul, Minnesota	March 12, 2025
Kansas City, Missouri	March 29, 2025
Gulfport, Mississippi	March 11, 2025
Hattiesburg, Mississippi	March 10, 2025
Charlotte, North Carolina	February 25, 2025
Hickory, North Carolina	February 25, 2025
Winston- Salem, North Carolina	February 26, 2025
Lincoln, Nebraska	March 4, 2025
Omaha, Nebraska	March 5, 2025
Manchester, New Hampshire*	February 20, 2025, and May 1, 2025
Nashua, New Hampshire	April 10, 2025
Cherry Hill, New Jersey*	February 7, 2025, and March 29, 2025
Edison, New Jersey	February 5, 2025
Trenton, New Jersey	February 20, 2025
Albuquerque, New Mexico	February 25, 2025
Las Cruces, New Mexico	February 26, 2025
Bronx, New York	February 5, 2025
Brooklyn, New York*	February 6, 2025, and March 29, 2025
Holtsville, New York	April 26, 2025
Manhattan/Broadway, New York	February 6, 2025
Cincinnati, Ohio*	March 29, 2025, and April 10, 2025
Eugene, Oregon	February 7, 2025
Portland, Oregon	February 6, 2025
Salem, Oregon	February 7, 2025
Altoona, Pennsylvania	February 20, 2025
Johnstown, Pennsylvania	April 10, 2025
Philadelphia, Pennsylvania*	March 29, 2025, and April 10, 2025
Scranton, Pennsylvania	February 13, 2025
Wilkes-Barre, Pennsylvania	February 13, 2025
King of Prussia, Pennsylvania	March 14, 2025
Providence, Rhode Island*	February 11, 2025, and March 3, 2025
Warwick, Rhode Island	March 5, 2025
Dallas, Texas	March 6, 2025
Fort Worth, Texas	February 24, 2025
Houston (Northwest), Texas	February 25, 2025
Houston (Southeast), Texas	February 24, 2025

Limited Testing Showed That Taxpayer Assistance Centers Did Not Always Provide Accurate Guidance or Assist Walk-in Taxpayers

TAC Locations Visited	Date(s) Visited
Houston (Southwest), Texas	February 25, 2025
Eau Claire, Wisconsin	March 12, 2025
Martinsburg, West Virginia	February 5, 2025

*Source: TIGTA visited TAC sites. The * indicates locations visited twice.*

Management's Response to the Draft Report



CHIEF
TAXPAYER SERVICES

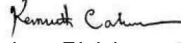
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

June 12, 2026

MEMORANDUM FOR DIANA M. TENGESDAL

Deputy Inspector General for Audit

FROM:

Kenneth C. Corbin 
Chief, Taxpayer Services Division

DN: c=US, o=U.S. Government, ou=Department
of the Treasury, ou=Internal Revenue Service,
ou=People, serialNumber=417387, cn=Kenneth
C Corbin
Date: 2026.06.12 12:08:12 -0400

SUBJECT:

Draft Audit Report – Limited Testing Showed That Taxpayer
Assistance Centers Did Not Always Provide Accurate Guidance
or Assist Walk-in Taxpayers (Audit No.: 2025108012)

Thank you for the opportunity to review and provide comments on the subject draft report. We strive to make assistance easily accessible to taxpayers and provide the best possible experience through their preferred service channel. To meet taxpayers where they want to be served, the IRS provides three primary service channels to help them comply with filing and payment obligations and resolve tax account matters: IRS.gov online self-service, toll-free telephone assistance, and in-person service at Taxpayer Assistance Centers (TACs). The TACs provide face-to-face assistance to individuals who cannot resolve their tax related issues through the other service channels or who prefer in-person support.

During the 2025 filing season, we continued modernizing the appointment process and enhancing the in-office experience. Since launching in June 2025, the self-scheduling option has been used more than 23,000 times to schedule, cancel, or reschedule appointments. We also implemented optional text message notifications to supplement email communications. Since June 30, 2025, more than 428,000 appointments have included text message notifications, reflecting a 75 percent opt-in rate. These enhancements provide greater flexibility and clearer communication for taxpayers managing their appointments.

Demand for in-person service fluctuates throughout the filing season and varies by location. We rely primarily on an appointment-based approach to align staffing with taxpayers' needs and improve the taxpayer experience by reducing the risk of a taxpayer traveling to a TAC location and not being served. However, we continue to serve walk-in customers on a first-come, first-served basis, subject to staff availability.

**Limited Testing Showed That Taxpayer Assistance Centers Did Not
Always Provide Accurate Guidance or Assist Walk-in Taxpayers**

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We are implementing additional system enhancements to improve visibility of appointment openings and allow available time to be reassigned more quickly.

Satisfaction surveys are an important component to gathering feedback from taxpayers about their experience at our TACs. We are able to use survey results to assist with identifying, planning, and prioritizing process and program improvements. On April 1, 2026, we implemented the digitization of the survey. This transition replaced the prior paper-based survey cards with an electronic survey solution and supports ongoing modernization efforts to enhance the taxpayer experience.

We remain focused on providing taxpayers with complete and accurate information. We provide our employees with refresher training and continued managerial oversight to reinforce proper use of available tools and support consistent service delivery. We also updated our Field Assistance Scheduling Tool to remind the employees of the requirement to use established tax law research tools when responding to tax law questions. We will continue refining service delivery processes and supporting employee development to strengthen performance across locations and provide reliable, professional in person assistance.

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

Attachment

**Limited Testing Showed That Taxpayer Assistance Centers Did Not
Always Provide Accurate Guidance or Assist Walk-in Taxpayers**

Attachment

Recommendations

RECOMMENDATION 1:

The Chief, Taxpayer Services, should add a feature in the appointment scheduling software to automatically close no-show appointments after 15 minutes and notify TAC employees of the newly available appointment slots.

CORRECTIVE ACTION

We agree. We will add features in the appointment scheduling software to automatically close no-show appointments after 15 minutes and notify TAC employees of newly available appointment slots.

IMPLEMENTATION DATE

October 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.

RECOMMENDATION 2:

The Chief, Taxpayer Services, should ensure that all TAC employees receive refresher training on checking for available appointments to potentially accommodate walk-in taxpayers.

CORRECTIVE ACTION

We agree. We will ensure TAC employees receive refresher training on checking for available appointments to potentially accommodate walk-in taxpayers.

IMPLEMENTATION DATE

October 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.

**Limited Testing Showed That Taxpayer Assistance Centers Did Not
Always Provide Accurate Guidance or Assist Walk-in Taxpayers**

2

Recommendations

The Chief, Taxpayer Services, should:

RECOMMENDATION 3:

Determine the feasibility of adding a prompt in the TAC appointment scheduling system to remind TAC employees to use the ITLA tool to resolve tax law inquiries before closing a tax law related appointment.

CORRECTIVE ACTION

We agree. As of December 24, 2025, we developed and deployed an enhancement to the Field Assistance Scheduling Tool (FAST) to remind employees to use ITLA to resolve in-scope tax law inquiries.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

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

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 4:

Ensure that TAC employees complete annual refresher training on the use of the ITLA tool when assisting taxpayers with tax law questions. Emphasize the potential for disciplinary action for failure to follow procedures to those who show overall noncompliance.

CORRECTIVE ACTION

We agree. We will ensure that TAC employees complete annual refresher training on the use of the ITLA tool when assisting taxpayers with tax law questions. We will also reiterate and emphasize the potential for disciplinary action for failure to follow procedures to those who show overall noncompliance.

IMPLEMENTATION DATE

October 15, 2026

RESPONSIBLE OFFICIAL

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

**Limited Testing Showed That Taxpayer Assistance Centers Did Not
Always Provide Accurate Guidance or Assist Walk-in Taxpayers**

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CORRECTIVE ACTION MONITORING PLAN

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

Abbreviations

CARE	Customer Assistance, Relationships, and Education
FA	Field Assistance
IRS	Internal Revenue Service
ITLA	Interactive Tax Law Assistant
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration
TXD	Taxpayer Experience Days



**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
TIGTACommunications@tigta.treas.gov.**

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