
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



*Selected Taxpayer Assistance Centers
Were Professional and Organized, and
Sensitive Information and Equipment
Were Properly Secured*

October 2, 2015

Reference Number: 2016-IE-R001

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

October 2, 2015

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

FROM: Gregory D. Kutz
Acting Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Inspection Report – Selected Taxpayer Assistance Centers Were Professional and Organized, and Sensitive Information and Equipment Were Properly Secured (# IE-15-004)

This report presents the results of our inspection to determine whether the Taxpayer Assistance Centers (TAC) were professional, organized, and stocked and whether sensitive information and equipment were properly secured in accordance with the standards established by the Internal Revenue Service (IRS) Wage and Investment Division's Field Assistance Office staff. This inspection is included in the Office of Inspections and Evaluations Fiscal Year 2015 Program Plan and addresses the major management challenge of Providing Quality Taxpayer Service.

Synopsis

TACs traditionally provide taxpayers with face-to-face assistance to resolve tax issues, answer tax law questions, make adjustments to tax accounts, accept completed tax returns and payments, establish payment agreements for qualified individuals, and provide tax forms and publications. The Fiscal Year 2015 Service Approach continued from the prior year to identify and implement other opportunities for promoting online services so that TAC staff would be available for taxpayers who require face-to-face assistance.

We found that the 34 TACs we visited were generally clean, well organized, uncluttered, and professional. At two locations, we observed people in long lines waiting for assistance, but the lines did not limit entry and egress to the buildings, and what we observed was orderly. Fewer forms and publications are available in TACs than in previous years, but the IRS provided alternatives to obtain forms. At seven TACs, some employees were not wearing the required name tags, and only 10 TACs had all of the current versions of required signs displayed that provide information and directions to TAC customers. We found that the TACs generally



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completed follow-up procedures to ensure the delivery of all payments and taxpayer correspondence shipped to other IRS facilities, and in most cases, TAC employees adequately secured IRS stamps and other material required for document authentication.

Recommendation

We are making no recommendations at this time.

Response

IRS management reviewed the draft report and elected not to provide a formal written response.

If you have any questions about this report, you may contact me or Kevin P. Riley, Director, Inspections and Evaluations.



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Abbreviations

| | |
|-------|---|
| IRM | Internal Revenue Manual |
| IRS | Internal Revenue Service |
| ITAS | Individual Taxpayer Advisory Specialist |
| TAC | Taxpayer Assistance Center |
| TIGTA | Treasury Inspector General for Tax Administration |



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Background

Internal Revenue Service (IRS) records show that Field Assistance,¹ divided into five Area Offices, was responsible for 380 Taxpayer Assistance Centers (TACs) for the 2015 Filing Season.² TACs traditionally provide taxpayers with face-to-face assistance to resolve tax issues, answer tax law questions, make adjustments to tax accounts, accept completed tax returns and payments, establish payment agreements for qualified individuals, and provide tax forms and publications. According to the IRS, in Fiscal Year 2013, the TACs had approximately 6.5 million taxpayer contacts, and in Fiscal Year 2014, the TACs had approximately 5.5 million taxpayer contacts, down 16 percent.

The IRS's Fiscal Year 2014 Service Approach eliminated or reduced some services previously provided by the TACs in order to allocate more resources to providing in-person service during the filing season for those taxpayers who have issues that are best resolved in a TAC's face-to-face environment. This includes, for example, tax account inquiries such as identity theft. Taxpayers were directed to online services for transcripts and refund inquiries and to volunteer sites for return preparation. The Fiscal Year 2015 Service Approach continued to identify and implement other opportunities for promoting online services, not only during the filing season but throughout the year. One of these efforts reduced the number of tax forms and publication available in the TACs. By redirecting taxpayers to get some services through alternative methods, the IRS expected that TAC staff would continue to be available for taxpayers who required face-to-face assistance.

By redirecting taxpayers to get some services through alternative methods, the IRS expected that TAC staff would continue to be available for taxpayers who required face-to-face assistance.

Beginning in February 2015, the IRS conducted a test program in which some TACs began taking appointments with the expectation of eliminating long lines that sometimes occur at many TAC locations. The pilot began with 10 large TACs and expanded to include 14 medium TACs and 20 small TACs.³ The IRS indicated that appointments were implemented to offer a consistent level of service and continue to promote the use of online services before traveling to a TAC. Taxpayers could count on service when they arrive for their appointment, with minimal waiting. When confirming an appointment, the scheduler should work with the taxpayers to determine whether face-to-face service is actually required to resolve the issue. This is intended

¹ Field Assistance is located within the Wage and Investment Division, which is responsible for providing taxpayers top-quality service by helping them understand and comply with applicable tax laws.

² The 380 TACs include eight that were temporarily closed when we were selecting locations in March 2015.

³ A small TAC has one to four individual taxpayer advisory specialists (ITAS) positions, a medium TAC has five to nine ITAS positions, and a large TAC has 10 to 19 ITAS positions.



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to help educate taxpayers on faster and easier ways to get the help they need without traveling to a TAC and facing lengthy wait times.

This review was performed at the Field Assistance office in Atlanta, Georgia, and in 34 TACs located nationwide during the period March through May 2015.⁴ TACs were reviewed for compliance with the IRS's Internal Revenue Manual (IRM) requirements,⁵ and we asked managers whether they identified any impact from the changes in the Fiscal Year 2015 Service Approach. We conducted this inspection in accordance with the Council of the Inspectors General for Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*. Detailed information on our objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II. The 34 TACs visited are listed in Appendix IV. See Appendix V for the checklist used for the review and the detailed results observed for each item at all 34 TACs visited by the Treasury Inspector General for Tax Administration (TIGTA).

⁴ We selected a judgmental nonprobability sample of 34 TAC locations. Our sample was designed to ensure that we inspected at least two small, two medium, and two large TACs from each of the five Field Assistance Areas. As such, the sample results cannot be used to project to the entire population of TACs.

⁵ The IRM is the IRS's primary official source of instructions to staff relating to the administration and operations of the IRS. It contains the directions employees need to carry out their operational responsibilities.



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Results of Review

Taxpayer Assistance Centers Were Well Organized

We found that the 34 TACs we visited were well organized and uncluttered.

Flow of TAC Customers

All locations we visited use the Queuing Management System to manage TAC traffic by assigning ticket numbers to be served in an order based on topics selected. We observed people in long lines waiting to obtain a Queuing Management System number for assistance at two of the 34 TACs. Three other sites had an overflow room adjacent to the TAC, which helped reduce the number of taxpayers waiting in hallways or outside the building. Despite the number of people waiting, they did not limit entry or egress to the buildings, and what we observed was orderly.

At one location, Publication 5002, *Closing Notice Sign*, was displayed at 1:30 p.m. (three hours before the posted closing time) with approximately 60 people in the waiting room. When TACs have a high traffic volume and the manager determines that the office cannot serve additional customers, the manager will stop issuing ticket numbers for service and post the sign at the entrance to the TAC. However, managers were not supposed to stop issuing tickets and post the sign any earlier than two hours before the TAC's published closing time. On March 19, 2015, the IRM was updated to eliminate the prohibition against turning taxpayers away earlier than two hours before the TAC's published closing time.

Form Stocking under Fiscal Year 2015 Service Approach

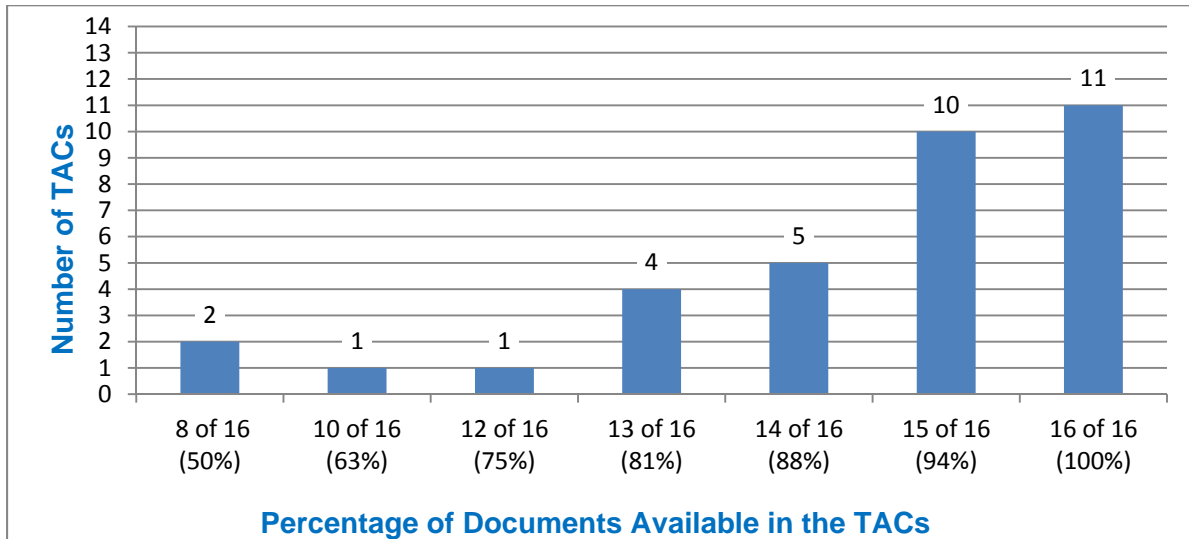
Some taxpayers visit TACs to obtain tax forms and publications. To get a sense of the effect from the change in form stocking requirements, we created a list of 16 tax forms, instructions, and publications (see Appendix IV) to determine whether the TACs stocked these basic documents.⁶ We found that 11 of the 34 locations had all of those 16 documents on the day of our visit. In total, 30 (88 percent) of the 34 locations had at least 13 (81 percent) of the 16 documents on our list. Figure 1 groups the TACs by the availability of the 16 documents included in our review.

⁶ We selected a judgmental sample of 16 of the 67 tax forms, instructions, and publications included on the Tax Year 2014 TAC Products Stocking List (not including those in Spanish only and those for Puerto Rico). The sample results cannot be projected to the entire populations of forms or TACs.



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Figure 1: Availability of the 16 Documents Included in the Review



Source: Observed by TIGTA inspectors during the TAC visits.

In prior years, the IRS required TACs to stock specific forms and publications, including basic individual tax forms (e.g., Form 1040, *U.S. Individual Income Tax Return*), applicable schedules, and instructions. In the 2015 Filing Season, the IRS limited the number of paper products (tax forms, instructions, and publications) that would be available in the TACs and eliminated the requirement to stock some specific tax forms and publications for individuals. The IRS's long-term plan is to encourage taxpayers to obtain forms from the IRS website at IRS.gov.

The limited availability of tax forms and publications could be an inconvenience to taxpayers who travel to the TACs. However, if a taxpayer requests a product that is not stocked in the TAC but is available online, the TAC employee will:

- Tell the taxpayer they can download or order tax products at the IRS website, IRS.gov.
- Offer the taxpayer Publication 4604, *Use the Web for IRS Tax Products & Information*.
- Offer assistance to taxpayers on how to use the Facilitated Self-Assistance Kiosk to download, view, and order products not available in the TAC (if the TAC has kiosks).⁷
- Order the products for the taxpayers if the taxpayers do not want to use these options.
- As a last option, print the products in the TAC if the products are 10 pages or less and there is an urgent need.

⁷ A Facilitated Self-Assistance Kiosk is a computer with Internet access to IRS.gov for taxpayer use in some TACs.



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Managers at eight of 33 TACs we inspected indicated that not having some forms stocked was not a problem;⁸ however, 25 stated that some taxpayers got upset when they found they could not obtain specific tax forms and publications at the TAC. In particular, TAC managers indicated that taxpayers who lacked Internet connectivity got upset, but at locations with Facilitated Self-Assistance Kiosks, taxpayers later calmed down once they learned that this can be used to print forms.

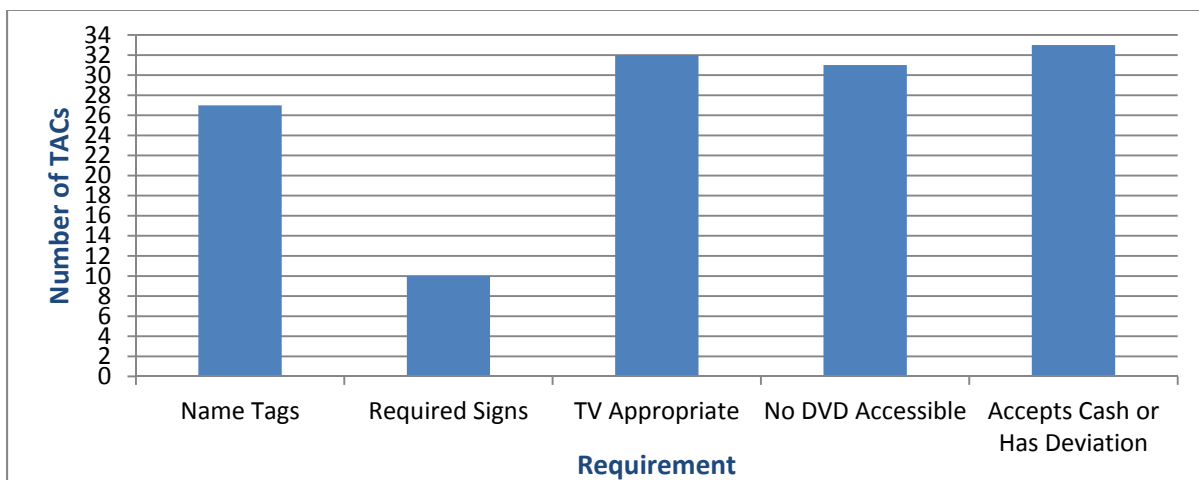
Additionally, managers stated that small business owners were disappointed when the TACs did not provide Form 1099-MISC, *Miscellaneous Income*, which is used to report payments to contractors. Because Form 1099-MISC is an information return and because a penalty can be imposed for filing information return forms that cannot be machine read, individuals cannot download and then print the version of the form on the IRS website to file with the IRS. Taxpayers had to order the forms from the IRS, purchase them from a business supply store, or electronically file. TAC employees could also place orders for taxpayers.

Publication 17, *Your Federal Income Tax for Individuals*, is no longer available at TACs. This year, Publication 17 is only available electronically on IRS.gov or a paper copy can be ordered from the U.S. Government Printing Office at a cost of \$23.

Taxpayer Assistance Centers Were Professional

TAC staff and the appearance of the 34 TACs were professional. We reviewed several factors that reflect on the professionalism of the TACs. Most TACs complied with IRS requirements. As shown in Figure 2, the most noncompliant area was in displaying required signs.

Figure 2: Summary of Compliance with Requirements



Source: TIGTA inspection results and data from Field Assistance Headquarters staff.

⁸ This question was not on the original checklist used at the first location. Therefore, there were only 33 responses.



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Name Tags

Employees at TACs are required to wear name tags;⁹ however, at seven of 34 sites we visited, some TAC employees were not wearing their name tags. This includes a TAC where name tags had not been issued for two new employees as of the date of our visit. If the name tag has not been ordered and received, the employee must verbally identify themselves by providing their name and identification number to all taxpayers.

Signs

Only 10 of the 34 TACs we visited displayed the current version of all required signs (referred to as publications and forms) applicable to them, and handwritten signs were displayed in three of 34 TACs we inspected. Handwritten signs should not be displayed in the TACs, and the IRM requires TACs to display the latest revision of “Required Signs” and remove outdated versions when the revisions are received.

We found that 10 of the 20 TACs that do not accept cash did not have a current version of Publication 4996, *Making A Payment, — No Cash Accepted*, displayed, and nine of the 14 TACs that do accept cash did not have a current Publication 4997, *Making A Payment — If Cash Is Accepted*, displayed. Eight of the TACs we visited did not display Publication 4998, *No Return Preparation Services Poster*. While all of the TACs had the required Form 13358, *Taxpayer Assistance Center Hours of Service*, one site that closes for lunch omitted that information from the sign and the IRS website.

We found that 12 of the TACs did not have the current version of Publication 4992, *Prohibited Items Poster*. One part of this publication addresses the use of cell phones in the TAC. The older version of the publication prohibited the use of cell phones in the TAC. In contrast, the new version prohibits cell phone conversations but specifically permits the use of the Internet and mobile applications. Figure 3 shows the difference between the old and new versions.

⁹ IRM 21.3.4.3.3(1) and IRM 1.4.11.1.4.2.1



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Figure 3: Old (left) and New (right) Publication 4992, Prohibited Items Poster



Source: IRS Forms and Publications.

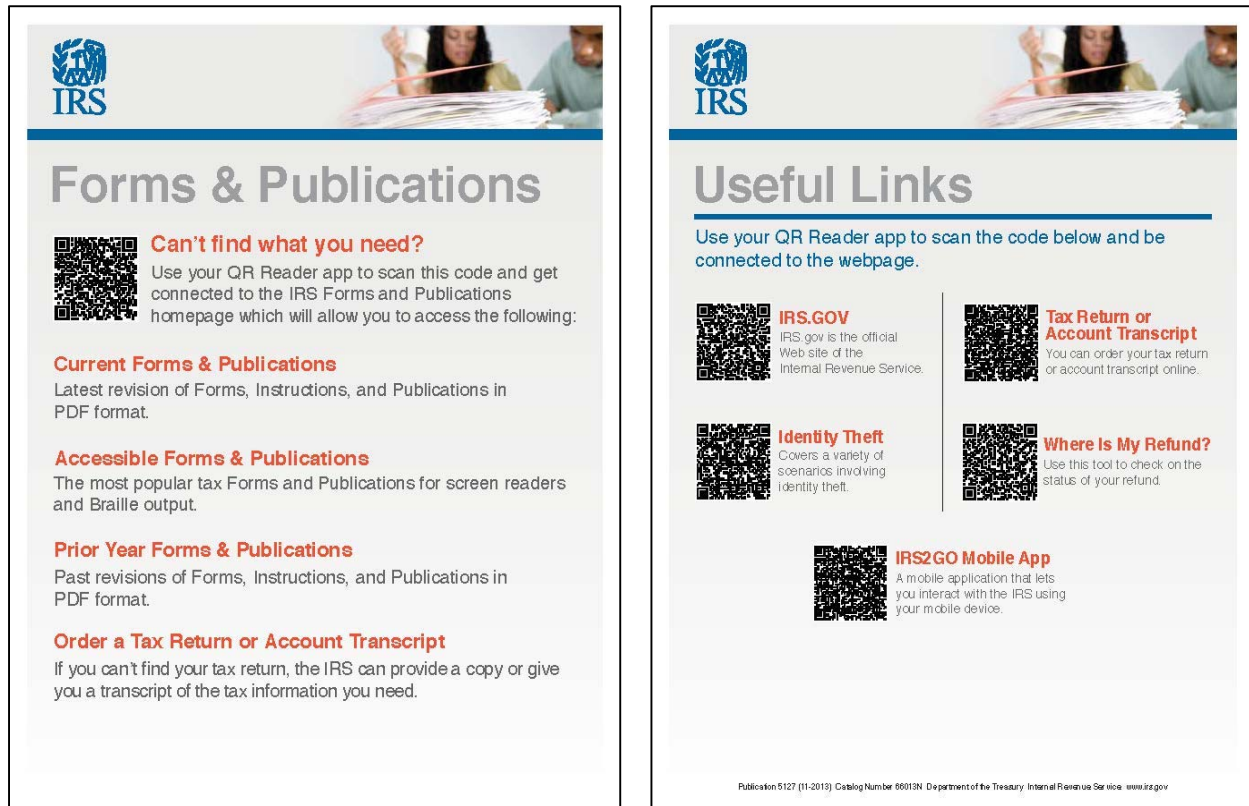
With the aforementioned change, taxpayers can use their cell phones to access tax forms, check the status of a refund, order a tax return, or learn about identity theft. Several of the signs that are being placed in the TACs contain machine-readable codes that link to IRS documents, publications, or forms. For example, Publication 5127, *Tax Products QR Code Flyer*,¹⁰ provides information and links to current tax forms and publications, IRS.gov, and the IRS2GO mobile application (see Figure 4).

¹⁰ A QR code (quick response code) is a type of bar code that is used to provide easy access to information through a smartphone.



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Figure 4: Publication 5127, Tax Products QR Code Flyer



Source: IRS website.

TIGTA was informed that when a sign is revised, a Field Assistance Headquarters analyst sends a notice to the field group managers and analysts who order the signs. See Appendix V for a list of the signs TIGTA inspected for and how many of the 34 sites TIGTA visited had the current version of the signs displayed at the time of our visit.

Television and DVD Player

During our visits, two TACs were playing the news instead of the required informational messages, and in three TACs, the DVD players were located where they were accessible to the taxpayers. Only approved IRS informational messages are allowed on Field Assistance televisions. The use of cable or local television stations is prohibited unless authorized by Field Assistance Headquarters.

Of the two TACs playing the news, one could not accommodate a DVD player, and the other did not have a DVD player. However, the Area Directors did not obtain approval from Headquarters to deviate from the IRM requirement.



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Removable media such as a flash drive, compact disc, or DVD player is used to provide the informational messages to improve the taxpayer experience. IRS Facilities Management and Security Services is required to mount DVD players where they are not easily accessible to the public and are out of reach of children, preferably in the group manager's office.¹¹

Cash Payments

We found that 19 of 20 TACs that did not accept cash payments had the required deviation approval.¹² Unless an approved deviation is in place, TACs must accept cash payments from taxpayers who do not have a check or money order or who insist on paying in cash. The IRS was unable to locate an approved deviation for one location. The IRS noted that the TAC was staffed with fewer than three employees and should have been granted an approved permanent deviation. However, the manager should have asked the Area Director to request a deviation.

Training

At the 34 TACs we inspected, the required filing season readiness training was completed by 234 of the 235 ITASs prior to the filing season, as expected. This (refresher) training includes topics such as privacy principles; remittance procedures; and research, accounts, and tax law.

Sensitive Information and Equipment Were Protected

We found that the TACs generally completed follow-up procedures to ensure the delivery of all payments and taxpayer correspondence shipped to other IRS facilities, and TAC employees adequately secured IRS stamps and other material required for document authentication. Figure 5 summarizes the results of our review in this area.

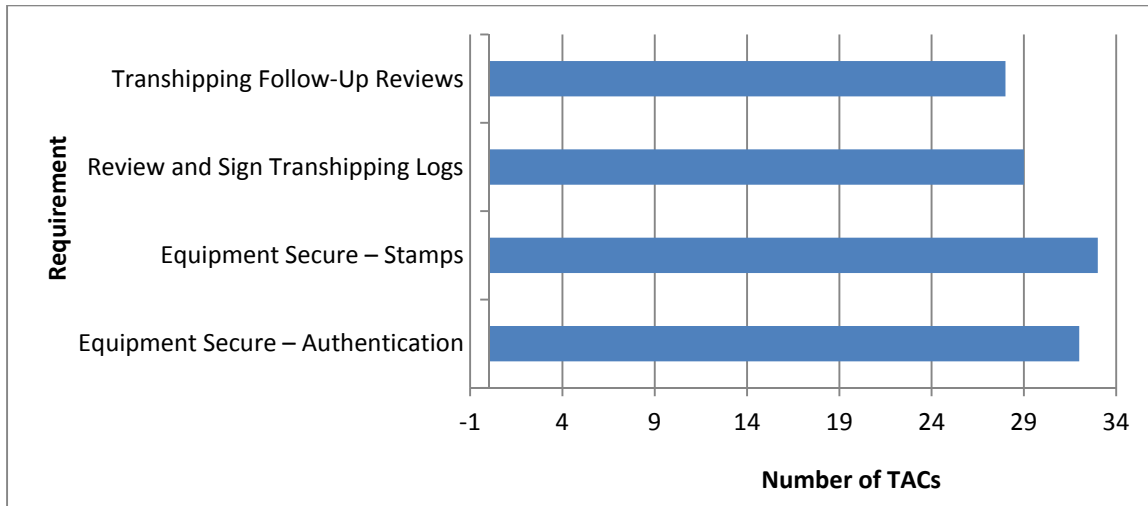
¹¹ Facilities Management and Security Services is a support services provider charged with providing nationwide facilities and security services for the IRS.

¹² A deviation is approval by the Director, Field Assistance, for the TAC to not accept cash payments from taxpayers as otherwise required. See IRM 3.21.4.7.2.



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Figure 5: Number of TACs Compliant With the Related Requirements



Source: Compiled by TIGTA inspectors during our TAC visits.

Transshipping Follow-Up Reviews

The TAC manager or delegate should timely review the logs used to record and track the status of taxpayer payments and documents shipped from a TAC to an IRS Submission Processing site and conduct follow-up procedures for any outstanding items on the logs. We found that the managers or delegates in 28 of the 34 TACs timely completed follow-up procedures for acknowledgments not received for payments and documents shipped in January 2015.¹³

Additionally, we found that the managers in 29 of 34 TACs timely reviewed and signed the logs. Of the five managers who did not timely review and sign the logs, one manager could not sign off on the log because the acknowledgements for two shipments were still outstanding at the time of our visit on March 18, 2015. Appropriate action was taken to follow up on the two shipments after the acknowledgements were not received.¹⁴ However, since the shipments were made via an IRS contract courier to the local IRS campus, there was no tracking, and TAC staff could not determine with certainty that the two shipments of documents had been delivered. On May 7, 2015, the shipments were entered into the e-trak Incident Management system, which is used to manage the loss, theft, breach, or disclosure of data by the IRS.

The TAC must ship remittances (taxpayers' payments) and nonremittances (documents submitted by the taxpayer that do not include payments but include Personally Identifiable

¹³ We selected the January 2015 logs for review because this was the latest month that should have had the managers' reviews completed at the time of our visits.

¹⁴ The follow-up was a day late on one.



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Information)¹⁵ to the designated Submission Processing site by the United Parcel Service or FedEx, and the Submission Processing site must acknowledge the receipt of all remittances and nonremittances submitted by the TACs.¹⁶ Each TAC maintains logs for remittance and nonremittance shipments. If the Submission Processing site does not return the acknowledgement for receipt of the shipment within 10 business days of the shipping date, the TAC manager or designee must conduct follow-up procedures within five business days of the due date for the acknowledgement. Then by the end of the month following the month of the log, the manager is also required to review the logs to ensure that all packages have been accounted for and manually sign a paper copy of the log to signify that each shipment reached its destination. When a package with a remittance or Personally Identifiable Information is identified as missing, it must be reported within one hour to the manager, TIGTA, and the IRS Office of Privacy, Governmental Liaison, and Disclosure's Incident Management Office.¹⁷

Equipment Secured

TAC employees properly secured official IRS stamps at 33 of 34 TACs we inspected.¹⁸ However, we found that in one TAC, some stamps were left out on the desk in one ITAS work cubicle. TAC employees properly secured personal authentication equipment, tools, and resource material in 22 of 24 TACs that provide authentication services.¹⁹ In two TACs, authentication equipment was not secured in a locked container. At one TAC, a jeweler's loupe was left out with the desktop ultraviolet light box document viewer, but the unlocked room was not accessible to taxpayers. At the other TAC, authentication equipment was left on the ITAS's desk while the employee was away.

TACs with employees trained on authentication must obtain and maintain specific resource materials and equipment in order to provide the document authentication service. A property pass must be issued for equipment, including the handheld black light/flashlight combo and jeweler's loupe. All personal authentication equipment, tools, and resource material kept at the ITAS workstation must be kept in a locked container when not in use. All shared resource materials must be kept in a locked container overnight.

¹⁵ Personally Identifiable Information is any information that, by itself or in combination with any other information, may be used to uniquely identify an individual.

¹⁶ The Submission Processing site is a part of IRS campuses. Campuses are the data processing arm of the IRS. The campuses process paper and electronic submissions, correct errors, and forward data to the Computing Centers for analysis and posting to taxpayer accounts.

¹⁷ The Office of Privacy, Governmental Liaison, and Disclosure's Incident Management Office investigates the loss of Personally Identifiable Information, assessing the risk of identity theft or other harm and notifying potentially affected individuals of the data loss.

¹⁸ Official IRS stamps include: United States Treasury, Received, Received with Remittance, Proof of Delivery Only–Not an Official Receipt, and the Area Director's signature stamp.

¹⁹ ITASs at some TACs perform document authentication of original passports and national identity cards so that individuals can apply for an Individual Taxpayer Identification Number (which is used for Federal tax purposes by taxpayers who are not eligible for a Social Security Number) without leaving their original documents with the IRS.



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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether the TACs were professional, organized, and stocked and whether sensitive information and equipment were properly secured in accordance with the standards established by the IRS Wage and Investment Division's Field Assistance Office.

To complete our objective, we performed the following:

- I. Determined whether the TACs are clean, well organized, uncluttered, professional, and properly stocked.
 - A. Conducted on-site visits of 34 TAC locations.¹
 - B. Observed the presentation of the TAC and determined whether requirements were met including those pertaining to forms, signs, and traffic/Queuing Management System.
 - C. Obtained Enterprise Learning Management System documentation for verification of training completion.²
 - D. Completed appropriate questions on the required checklist for each site.
- II. Determined whether each TAC complied with guidelines regarding protection of equipment, payments, and Personally Identifiable Information.
- III. Determined results.
 - A. Consolidated the data from all of the checklists.
 - B. Determined whether results confirmed compliance with guidance and identified variations.

¹ We selected a judgmental nonprobability sample of 34 of the 372 TAC locations (380 less the eight that were temporarily closed when we were selecting locations in March 2015). Our sample was designed to ensure that we inspected at least two small (has one to four ITAS positions), two medium (five to nine ITAS positions), and two large (10 to 19 ITAS positions) TACs from each of the five Field Assistance Areas. The sample results cannot be projected to the entire populations of TACs.

² We identified the ITASs for each location to be visited in February and early March 2015. This list of 251 employees was provided to the IRS to obtain the date of certification for the Enterprise Learning Management System course 57515, *FY 15 Field Assistance ITAS CPE* (filing season readiness training). Of these employees, 14 were exempt because, as new employees, the subject matter was included in other training. An additional two employees were exempt because they were on extended leave.



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Appendix II

Major Contributors to This Report

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Appendix III

Report Distribution List

Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
Deputy Commissioner for Services and Enforcement SE
Deputy Commissioner, Wage and Investment Division SE:W
Director, CARE (Customer Assistance, Relationships, and Education) SE:W:CAR
Director, Field Assistance SE:W:CAR:FA
Chief Counsel CC
National Taxpayer Advocate TA
Director, Office of Audit Coordination OS:PPAC:AC
Director, Office of Program Evaluation and Risk Analysis RAS:O
Office of Internal Control OS:CFO:CPIC:IC
Audit Liaisons:
 Wage and Investment SE:W
 Wage and Investment, CARE SE:W:CAR
 Wage and Investment, CARE, Field Assistance SE:W:CAR:FA



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Appendix IV

Taxpayer Assistance Centers Inspected

Our review included at least two small (one to four ITAS stations), two medium (five to nine ITAS stations), and two large (10 to 19 ITAS stations) TACs from each of the five Field Assistance Areas.¹ The following locations were included:

| Large | Medium | Small |
|-----------------------------------|----------------------------------|---------------------------|
| <i>Area One</i> | | |
| New York (Brooklyn), New York | Boston, Massachusetts | Hyannis, Massachusetts |
| New York (Manhattan), New York | Providence, Rhode Island | Nashua, New Hampshire |
| <i>Area Two</i> | | |
| Chicago, Illinois | Washington, District of Columbia | Landover, Maryland |
| Detroit, Michigan | Baltimore, Maryland | Fredericksburg, Virginia |
| | Baileys Crossroads, Virginia | |
| <i>Area Three</i> | | |
| Miami, Florida | Montgomery, Alabama | Huntsville, Alabama |
| Atlanta (Summit Bldg.), Georgia | West Palm Beach, Florida | Port St. Lucie, Florida |
| Atlanta (Woodcock Blvd.), Georgia | | |
| <i>Area Four</i> | | |
| Austin, Texas | Houston (SE), Texas | Pocatello, Idaho |
| Dallas, Texas | Salt Lake City, Utah | Waco, Texas |
| Houston (NW), Texas | | Ogden, Utah |
| <i>Area Five</i> | | |
| Los Angeles, California | Long Beach, California | Laguna Niguel, California |
| Sacramento, California | Modesto, California | Stockton, California |

¹ We made the determination of size based on the number of ITASs at the time of our review rather than on the number of ITAS positions in the TAC.



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Appendix V

Inspection Checklist (With Results From the 34 TACs Reviewed)

| Question | | Yes | No | NA |
|---------------------|---|-----------------|----|----|
| Organized | | | | |
| 1 | Was the TAC clean, well organized, and uncluttered? (As you would expect an IRS office to appear, <i>i.e.</i> , professional.) If not, describe and take pictures. | 34 | 0 | |
| 2 | Is the TAC large (10–19 ITAS) with substantial form traffic? | 12 ¹ | 22 | |
| 2a | If so, are the forms in a separate location from the TAC (describe)? If not in a separate area, explain why. Note: Results apply to only 12 TACs. | 5 | 7 | |
| 2b | Is there substantial congregation (<i>a large gathering of taxpayers</i>) that may cause a disruption? If so, please describe. | 2 | 32 | |
| 3 | Are <i>all 16</i> of the forms in our list stocked in the forms racks where taxpayers can access them? <i>Note: 23 TACs had between eight and 15 of the forms included on our list.</i> | 11 | 23 | |
| 3a | Has the manager identified taxpayer impact due to the stocking changes resulting from the Fiscal Year 2015 Service Approach? | 25 | 8 | 1 |
| Professional | | | | |
| 4 | Are employees assigned to walk-in areas wearing a name tag? | 27 | 7 | |
| Signs | | | | |
| 5 | Were any signs handwritten? (should be No.) | 3 | 31 | |
| 6 | Were required signs (6a through 6j) posted (one with English and Spanish)? | | | |
| 6a | Publication 4992, <i>Prohibited Items Poster</i> (Rev. 10-2014) | 22 | 12 | |
| 6b | Publication 4994, <i>Controlled Access Wall Sign</i> (Rev. 3-2012) | 30 | 4 | |
| 6c | Publication 4995, <i>We Can Help With Poster</i> (Rev. 1-2014) | 30 | 4 | |
| 6d | Publication 4996, <i>Making A Payment – No Cash Accepted</i> (Rev. 12-2014) | 10 | 10 | 14 |
| 6e | Publication 4997, <i>Making A Payment – If Cash Is Accepted</i> (Rev. 12-2014) | 5 | 9 | 20 |
| 6f | Publication 4998, <i>No Return Preparation Services Poster</i> (Rev. 3-2012) | 26 | 8 | |
| 6g | Publication 4053, <i>Your Civil Rights Are Protected Poster</i> (Rev. 2-2015) | 14 | 20 | |

¹ Twelve TACs were large; however, we did not observe substantial traffic at the forms rack while we were present.



*Selected Taxpayer Assistance Centers
Were Professional and Organized, and Sensitive
Information and Equipment Were Properly Secured*

| Question | | Yes | No | NA |
|---|---|-----|----|----|
| 6h | Publication 5002, <i>Closing Notice Sign</i> (Used to assist with high traffic volume near the close of the day if the manager determines the office cannot serve additional customers and no more tickets will be issued.) English (Rev. 3-2012) | 18 | | 16 |
| 6i | Publication 5100, <i>Affordable Care Act Information Poster for Field Assistance Taxpayer Assistance Center</i> (Rev. 8-2014) | 32 | 2 | |
| 6j | Publication 5134, <i>Service Approach Counter Sign</i> (Required in locations with no initial assistance representative workstation or where taxpayers pull their own tickets; this sign must be posted) (Rev. 1-2014) | 12 | | 22 |
| 6k | Publication 5169, <i>Taxpayer Bill of Rights Poster</i> (External) (Rev. 7-2014) | 32 | 2 | |
| 6l | Publication 5004, <i>Your Contact Will Be Recorded</i> (Only required where Field Assistance Contact Recording is installed.) (Rev. 3-2012) | 32 | 2 | |
| 6m | Form 13358, <i>Taxpayer Assistance Center Hours of Service</i> (Rev.12-2014) | 31 | 3 | |
| Hours of Operation | | | | |
| 7a | Do the times on IRS.gov correspond to actual hours on the day of visit? Check at www.IRS.gov on the day of your visit. | 33 | 1 | |
| 7b | Do the times shown on the sign in the TAC correspond with actual hours on the day of the visit? | 33 | 1 | |
| Queuing System | | | | |
| 8 | Does the TAC have the Qmatic (the Queuing Management System)? | 34 | | |
| 9 | Is the Qmatic being used? If not, why? | 34 | | |
| Television | | | | |
| 10 | If there was a television in the TAC, was it only showing permitted DVDs (informational/educational – no local television stations)? If not, request documentation of authorization by Field Assistance Headquarters. | 26 | 2 | 6 |
| 10a | Is the DVD player located so that it is not easily accessible to the public and out of the reach of children (e.g., in the Group Manager's office)? | 7 | 3 | 24 |
| Payments | | | | |
| 11 | Is there a Payment Drop Box? (should be No.) If yes, ask why. | | 34 | |
| Follow-Up of Transshipping Documents (documents shipped to other sites that may require follow-up) | | | | |
| 12 | Does the TAC accept cash? If not, request documentation of the deviation. | 14 | 20 | |
| 13 | Does the Remittance Follow-Up Review Log show that the monthly review was completed for the month ending January 31, 2015, by February 28, 2015? Obtain a copy. | 33 | 1 | |



*Selected Taxpayer Assistance Centers
Were Professional and Organized, and Sensitive
Information and Equipment Were Properly Secured*

| Question | | Yes | No | NA |
|---|--|-----|----|----|
| 14 | Does the Nonremittance Follow-Up Review Log show that the monthly review was completed for the month ended January 31, 2015, by February 28, 2015? Obtain a copy. | 29 | 5 | |
| Protection of Equipment, Payments, and Personally Identifiable Information | | | | |
| 16 | Did you observe any stamps left out unattended? | 1 | 33 | |
| 17 | ITIN Application: ² Are all personal document authentication equipment, tools, and resource material kept in a locked container when not in use? | 22 | 2 | 10 |
| 18 | Are cash and 809 receipts secured in a metal cash box and the box secured in a metal lockable container during duty hours? ³ (Ask half of the ITASs to show you the cash box.) | 14 | | 20 |
| 19 | Are noncash payments and documents with Personally Identifiable Information secured in a metal lockable container during duty hours? (Ask half of the ITASs to show you where they keep the noncash payments and documents.) | 34 | | |
| 20 | Are taxpayer receipts stored in the same metal container/cabinet with employees' personal belongings? (Should be No.) | | 34 | |

² ITIN is Individual Taxpayer Identification Number. This is a number issued by the IRS to process tax returns and payments of an individual not eligible for a Social Security Number.

³ The 809 receipts are assigned to individual employees and used to document the receipt of cash payments.



*Selected Taxpayer Assistance Centers
Were Professional and Organized, and Sensitive
Information and Equipment Were Properly Secured*

Appendix VI

Forms, Instructions, and Publications Inspected for Availability

| Form, Instruction, or Publication | Title | How many TACs Have? | Can Item Be Reordered? |
|---|--|------------------------------|------------------------------|
| Form 1040 | <i>U.S. Individual Income Tax Return</i> | 28 | No |
| Form 1040A | <i>U.S. Individual Tax Return</i> | 34 | No |
| Form 1040 Schedule A | <i>Itemized Deductions</i> | 32 | No |
| Form 1040 Schedule C-EZ | <i>Net Profit From Business</i> | 32 | No |
| Form 1040 Schedule EIC | <i>Earned Income Credit</i> | 32 | No |
| Form 1040X | <i>Amended U.S. Individual Tax Return</i> | 33 | Yes |
| Form 2441 | <i>Child Care and Dependent Expenses</i> | 30 | No |
| Form 2290 | <i>Heavy Highway Vehicle Use Tax Return</i> | 32 | Yes |
| Form 4868 | <i>Application for Automatic Extension of Time to File U.S. Individual Income Tax Return</i> | 33 | No |
| Form 8962 | <i>Premium Tax Credit</i> | 32 | No |
| Instructions for Form 8962 | <i>Instructions Premium Tax Credit</i> | 30 | No |
| Form 8965 | <i>Health Coverage Exemptions</i> | 24 | No |
| Instructions for Form 8965 | <i>Instructions Health Coverage Exemption</i> | 29 | No |
| Publication 4201 | <i>Need Tax Return Transcripts?</i> | 34 | Yes |
| Publication 4604 | <i>Use the Web for IRS Tax Products and Information</i> | 27 | Yes |
| Publication 5117 or Publication 5127 | <i>Tax Products QR Code¹ Bookmark or Flyer</i> | 24 | Yes |

¹ A QR code (quick response code) is a type of bar code that is used to provide easy access to information through a smartphone.