

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed

December 21, 2021

Report Number: 2022-40-008

HIGHLIGHTS: Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed

Final Audit Report issued on December 21, 2021

Report Number 2022-40-008

Why TIGTA Did This Audit

This audit was initiated to assess the IRS's strategy to assist taxpayers with limited English proficiency and disabilities in meeting their tax obligations. This audit evaluated the actions taken by the IRS to expand telephone interpretation services and the translation of notices and letters to languages other than English. This audit also evaluated actions taken by the IRS to expand assistance to visually impaired taxpayers as well as to expand the translation of tax information on IRS.gov, including publications and tax forms and instructions.

Impact on Taxpayers

Executive Order 13166 requires Federal agencies to give Limited English Proficient (LEP) persons meaningful access to products and services. In addition, the *Rehabilitation Act of 1973* requires Federal agencies to provide taxpayers with disabilities an equal opportunity to participate in and enjoy the benefits of programs and services the agency provides. To ensure that LEP and visually impaired taxpayers have the information they need to understand and comply with their tax obligations, the IRS must provide access to quality products and services. On January 11, 2021, the IRS delivered its Taxpayer Experience Strategy to Congress, which included focused strategies to engage with underserved communities, including taxpayers with limited English proficiency and disabilities.

What TIGTA Found

The IRS continues to expand the availability of tax information and resources in other languages for LEP taxpayers and in alternative formats for those who are visually impaired. To better assist LEP taxpayers, the IRS created Schedule LEP, *Request for Change in Language Preference*, for taxpayers to include with their tax return stating their language preference for communicating with the IRS, created a dedicated multilingual toll-free telephone line to assist taxpayers whose primary language is not English or Spanish, and expanded multilingual resources on IRS.gov. To improve assistance to visually impaired taxpayers, the IRS created a new web page on IRS.gov to provide taxpayers with information on accessibility services available, such as Braille, large print electronic documents, and audio. The IRS also implemented a process to capture taxpayer preferences for receiving correspondence in alternative media formats and established a new helpline for visually impaired taxpayers.

While the IRS has improved assistance to LEP and visually impaired taxpayers, additional steps should be taken. For example, the expansion timeline remains uncertain for the actual issuance of additional notices translated into other languages because the programming requests required for systemic issuance of the notices have not yet been submitted nor has funding been allocated to support the expansion plans. In addition, the IRS does not have a process for taxpayers to update their language preference by any means other than when filing a tax return.

Also, some notices and letters translated into Spanish contained errors and translation inaccuracies, a process for LEP taxpayers to provide feedback with the Over-the-Phone translation services did not exist, and the IRS had not established specific performance measures and goals to assess its efforts to assist LEP and visually impaired taxpayers. In addition, that information on IRS.gov was not accurately translated, and web page links were not always timely updated. The IRS took immediate corrective action during the audit by adding a third-level review to the web page update process to ensure that translated information posted on IRS.gov is accurate and that web page links are correct.

What TIGTA Recommended

TIGTA made eight recommendations to the Commissioner, Wage and Investment Division, to improve assistance to LEP and visually impaired taxpayers.

IRS management agreed with all eight recommendations. The IRS plans to clearly communicate to taxpayers when they can expect to receive notices and letters in their preferred language. IRS management also plans to develop a feedback process and a measurement system to assess the overall satisfaction with the Over-the-Phone Interpreter service.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

December 21, 2021

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

 M. Weir for

FROM: Michael E. McKenney
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed (Audit # 202140012)

This report presents the results of our review to assess the Internal Revenue Service's strategy to assist taxpayers with limited English proficiency and disabilities. This review was part of our Fiscal Year 2022 Annual Audit Plan and addresses the major management and performance challenge of *Improving Customer Service and the Taxpayer Experience*.

Management's complete response to the draft report is included as Appendix II.

Copies of this report are also being sent to the Internal Revenue Service managers affected by the report recommendations. If you have any questions, please contact me or Russell P. Martin, Assistant Inspector General for Audit (Returns Processing and Account Services).

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Background

The *Taxpayer First Act*,¹ enacted on July 1, 2019, includes provisions that require the Internal Revenue Service (IRS) to enhance the way it serves taxpayers, enforce tax laws in a fair and impartial manner, and train employees to deliver a world-class customer experience. This law also requires the IRS to develop a comprehensive customer service strategy (hereafter referred to as the Taxpayer Experience Strategy) that includes proposals for improved customer service in the short term (current and following fiscal year),² medium term (approximately three to five fiscal years), and long term (approximately 10 fiscal years). The IRS delivered the Taxpayer Experience Strategy to Congress on January 11, 2021.

The goal of the Taxpayer Experience Strategy is for the IRS to provide interactions that are efficient, informative, personalized, and convenient and to ensure that taxpayers have the information they need to understand and comply with their tax obligations. For example, the Taxpayer Experience Strategy outlines six key focus points, including focused strategies to engage with underserved communities, which include taxpayers with limited English proficiency and disabilities. These strategies are designed to address issues of communication, education, transparency, trust, and access to quality products and services, including providing customized education and outreach in the languages spoken by taxpayers. The IRS estimates that it will cost \$1.6 billion over five years to develop and implement these plans.

Assistance to Limited English Proficient (LEP) Taxpayers

Executive Order 13166, signed on August 11, 2000, requires Federal agencies to give LEP persons meaningful access to products and services. Meaningful access is defined as ensuring that any language assistance provided results in accurate and effective communication between the agency and the customer about the types of services and benefits available. Under IRS Policy Statement P-22-3, the IRS also commits to providing language assistance, within resource constraints, as part of its mission to provide top-quality service to all taxpayers. As a result, the IRS requires the identification, translation (for written materials), and interpretation (of spoken iterations) of tax-related items vital to LEP taxpayers who speak frequently encountered languages if there are no alternative means to get the same information.

To help identify how it can most efficiently and effectively provide services to the LEP population, the IRS analyzes information gathered from the U.S. Census Bureau's American Community Survey to create its LEP Customer Base Report³ every three to four years. The IRS uses this report to identify languages in higher demand and assesses where it could leverage its resources to have the greatest impact on the LEP community. In January 2018, the IRS issued its latest LEP Customer Base Report, which analyzed LEP population data for Fiscal Years (FY) 2012

¹ Pub. L. No. 116-25, 133 Stat. 981 (2019).

² Any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins on October 1 and ends on September 30.

³ An IRS assessment of LEP persons eligible to be served or encountered and an assessment of multilingual products and services available to LEP customers.

Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed

through 2015. Figure 1 provides a breakdown of the predominant languages the IRS reports as being spoken by the LEP taxpayer community during FY 2015.

Figure 1: Languages Spoken by LEP Taxpayers

Language	LEP Population	Percentage of Total LEP Population	Percentage of U.S. Population
Spanish	9,580,978	70.8%	3.2%
Chinese	606,752	4.5%	0.2%
Vietnamese	481,486	3.6%	0.2%
Korean	289,749	2.1%	0.1%
Cantonese	201,049	1.5%	0.1%
Other	2,365,343	17.5%	0.9%

Source: IRS LEP Customer Base Report for FYs 2012 through 2015.

The IRS plans to issue its new LEP Customer Base Report in FY 2022 containing data from FYs 2016 through 2021.

Assistance to Visually Impaired Taxpayers

The *Rehabilitation Act of 1973*,⁴ enacted on September 26, 1973, requires Federal agencies (including the IRS) to provide taxpayers with disabilities, including those who are blind (referred to as visually impaired), an equal opportunity to participate in and enjoy the benefits of programs and services those agencies provide. To assist visually impaired taxpayers, the IRS operates an Alternative Media Center that provides hundreds of accessible products to help people who use assistive technology such as screen reading software, refreshable Braille displays, screen magnifying software, and voice recognition software. These products include tax forms, instructions, and publications that can be downloaded or viewed online in a Section 508-compliant⁵ Portable Document Format (PDF),⁶ browser-friendly HyperText Markup Language (HTML),⁷ Braille, and large print. Taxpayers can also request paper copies of tax forms, instructions, or publications in Braille or large print by calling the tax form telephone number [(800) 829-3676]. The IRS defines visually impaired taxpayers as those who self-declare on Form 1040, *U.S. Individual Income Tax Return*, that they are legally blind.⁸

⁴ Pub. L. No. 93-112, 87 Stat. 355 (codified as amended in scattered sections of 29 U.S.C and 31-41c U.S.C.).

⁵ The Section 508 compliance standards are the technical requirements and functional criteria that are used to measure product conformance within the Rehabilitation Act of 1973.

⁶ PDF is the format used to save files for the transmission of a multimedia document that is not intended to be edited but still needs to be easily shared and printed.

⁷ HTML is the standard markup language that is used to create documents on the World Wide Web incorporating text, graphics, sound, video, and hyperlinks.

⁸ Form 1040 instructions contain requirements for who is considered legally blind. This includes the taxpayer who cannot see better than 20/200 in the better eye with glasses or contact lenses or whose field of vision is 20 degrees or less.

Results of Review

The IRS continues to expand the availability of tax information and resources in other languages for LEP taxpayers and in alternative formats for those who are visually impaired. For example, to better assist LEP taxpayers, the IRS:

- Created Schedule LEP, *Request for Change in Language Preference*, for taxpayers to state their language preference for communicating with the IRS and to facilitate the future expansion of translated notices and letters into other languages by the IRS. Beginning with the 2021 Filing Season,⁹ taxpayers can submit a Schedule LEP with their tax return to specify a language preference for future IRS communications.
- Created a dedicated multilingual toll-free telephone line [(833) 553-9895] on January 4, 2021, to assist taxpayers whose primary language is not English or Spanish. Taxpayers who call the new LEP line reach an IRS assistor who will provide an interpreter using Over-the-Phone Interpreter (OPI)¹⁰ services to provide assistance or schedule an appointment at an IRS Taxpayer Assistance Center.
- Expanded multilingual resources on IRS.gov such as creating a new multilingual page on IRS.gov in 20 languages to help taxpayers find basic tax information; adding a language selection drop-down feature on the main navigation area on IRS.gov; translating Publication 1, *Your Rights as a Taxpayer*, into 20 languages and Publication 17, *Your Federal Income Tax for Individuals*, into six¹¹ languages; publishing a Spanish version of Form 1040 and associated schedules; and launching a Spanish language version of its interactive online tool "Child Tax Credit Eligibility Assistant."

To improve assistance to visually impaired taxpayers, the IRS:

- Created a new web page on IRS.gov in November 2020 to provide taxpayers with information on accessibility services available such as Braille, large print, electronic documents, and audio. The web page provides a link to accessible tax forms, instructions, and publications currently available; includes information on how to have a notice or letter received in print format converted into Braille or large print; and provides a link for information on how to obtain assistance on matters regarding tax law, refunds, or other account-related issues.
- Implemented a process to capture taxpayer preferences for receiving correspondence in alternative media formats by developing Form 9000, *Alternative Media Preference*, for use starting on January 31, 2022, which taxpayers will be able to file indicating their media preference. As part of its outreach efforts to inform visually impaired taxpayers of the new form, the IRS plans to mail a letter no later than October 31, 2021, in Braille and large print to all taxpayers who claimed the additional standard deduction for the blind on their tax return in the past two years.

⁹ The period from January through mid-April when most individual income tax returns are filed.

¹⁰ OPI service brings a contracted language interpreter into a three-way telephone conversation with an IRS employee and taxpayer. Over 350 languages are available for translation with OPI services.

¹¹ Spanish, Chinese Simplified, Chinese Traditional, Korean, Russian, and Vietnamese.

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- Established a new Accessibility Helpline [(833) 690-0598] for visually impaired taxpayers needing accessibility assistance to call and get answers to their questions related to current and future accessibility services and alternative media format availability. The Accessibility Helpline became operational on July 1, 2021, and assists taxpayers in requesting an accessible product such as having a notice converted into Braille or checking the status of a product ordered through the Alternative Media Center. Visually impaired LEP taxpayers can also receive interpreter assistance through the IRS's OPI services when calling the Accessibility Helpline.

While the IRS has continued to take actions to improve assistance to LEP and visually impaired taxpayers, additional steps should be taken to further improve this assistance.

The Timeline for Issuance of Translated Notices and Letters Based on Taxpayers' Reported Language Preferences Remains Uncertain

Schedule LEP offers 21 languages, including English and Spanish, that taxpayers can select as their preferred language when receiving written communications from the IRS. When the IRS receives a Schedule LEP, it updates the associated taxpayer's tax account denoting the language selection made.¹² As of July 1, 2021, the IRS had received approximately 330,000 Schedule LEP submissions, and our analysis found that the IRS accurately posted language preference codes to the associated taxpayer accounts.

Although the IRS is capturing taxpayer language preferences, it has not started issuing translated notices and letters to taxpayers based on their language preference. IRS management noted that they will analyze the language preferences reported on Schedules LEP received during the 2021 and 2022 Filing Seasons to identify the top five language preference selections and determine if updates to the IRS's translation strategy are needed. As a result, the IRS will not be in a position to actually issue notices and letters in those language preferences until FY 2023.

In June 2021, the Taxpayer Experience Office¹³ tasked the Wage and Investment Division's Customer Assistance, Relationships, and Education office¹⁴ with developing a comprehensive IRS-wide recommendation on which notices should be translated. In September 2021, the Taxpayer Experience Office's Multilingual Executive Council and the IRS's Language Services Executive Advisory Council both approved a multilingual notice strategy, which includes the translation of the highest prioritized 20 notices based on taxpayer value, business value, and notice volumes. Figure 2 provides the recommended expansion schedule by language type for Calendar Years 2023 through 2027.

¹² The taxpayer's account is only updated if it does not show a language preference or if it has a different language preference based on a previously filed Schedule LEP.

¹³ Established in January 2021, the Taxpayer Experience Office is responsible for ensuring that the experiences of taxpayers and their professional representatives are factored into all aspects of IRS operations, including the goal to meet taxpayers' language needs in all interactions.

¹⁴ The Customer Assistance, Relationships, and Education office is responsible for meeting customer needs by producing external and internal forms, publications, and notices that facilitate tax administration and ease the burden of tax compliance that many taxpayers experience.

Figure 2: Multilingual Notice Strategy Recommendation

Language	Calendar Year
Spanish	2023
Chinese	2024
Korean	2025
Vietnamese	2026
Russian	2027

Source: IRS council meeting presentations.

Management noted that because of the established schedule for submitting information technology work requests and the IRS's budgeting process, programming requests required for the systemic issuance of the notices have not yet been submitted nor funding allocated to support the expansion plans. Therefore, the expansion timeline remains uncertain for the actual issuance of additional notices translated into other languages. Although the Schedule LEP instructions state that taxpayers may not receive communications in the requested language immediately and materials are translated in selected languages based on demand, the instructions do not clearly explain that the IRS has not developed a detailed timeline for the issuance of translated notices and letters in other languages. As a result, taxpayers submitting a Schedule LEP may be confused when they do not receive subsequent correspondence in their preferred language and may unnecessarily file subsequent Schedules LEP thinking that the IRS did not receive their previous Schedule LEP submission.

Recommendation 1: The Commissioner, Wage and Investment Division, should update the Schedule LEP instructions to clearly communicate to taxpayers when they may expect to begin receiving notices and letters in their preferred language.

Management's Response: The IRS agreed with this recommendation and plans to provide more clarity to LEP taxpayers on when they may expect to begin receiving written communications, including notices and letters, in the language they select on Form 1040 Schedule LEP.

An Alternative Process for Taxpayers to Report Their Language Preference Is Needed

The IRS does not have a process for taxpayers to update their language preference by any other means, such as calling the IRS, updating online, or submitting a Schedule LEP, without filing a tax return. When we spoke with IRS management, they stated that they had not considered the option for a Schedule LEP to be filed without a tax return. Management did not indicate why alternate options for filing a Schedule LEP were not considered. However, after it was brought to their attention, they stated that they plan to discuss this option as part of their ongoing expansion efforts. With no process for language preferences to be captured other than when

filing a tax return, taxpayers must wait until they file their next tax return to update their language preference with the IRS.

Also, the IRS did not develop processes and procedures to update taxpayer accounts when a Schedule LEP was attached to an amended return. As a result, we identified 25 amended returns submitted as of March 31, 2021, with an attached Schedule LEP for which the taxpayer's account was not updated with the selected language preference code. On April 26, 2021, we requested the IRS's procedures for processing taxpayer requests to update a language preference by filing a Schedule LEP with an amended return. On May 7, 2021, IRS management explained that a process did not exist and procedures had not yet been developed. We subsequently issued an e-mail alert on June 29, 2021, requesting that the IRS take immediate actions to ensure that taxpayer language preference codes for Schedules LEP submitted with amended tax returns are accurately reflected on taxpayer accounts. On July 13, 2021, IRS management responded that they had not anticipated the possible exception in which a Schedule LEP is submitted outside of the original tax return. To address this situation, the IRS stated that it developed programming for processing Schedules LEP filed with an amended return and issued processing guidance to employees on July 29, 2021.

Recommendation 2: The Commissioner, Wage and Investment Division, should develop a process for taxpayers to update their language preference outside of filing a tax return.

Management's Response: The IRS agreed with this recommendation and has added procedures to its internal guidelines for processing Schedule LEP submitted without a tax return and received with an amended tax return.

Some Notices and Letters Issued in Spanish to Taxpayers Contained Errors and Translation Inaccuracies

Our review of the top five notices translated by the IRS into Spanish identified a programming issue that resulted in an erroneous payment due date reflected on two¹⁵ of the five notices as well as an inaccurate presentation of dates (*i.e.*, day preceding month versus month preceding day). Figure 3 provides an example of the erroneous payment due date and an inaccurate date presentation on a notice.

¹⁵ Computer Paragraph (CP) 772 – *Balance Due Annual Reminder Notice (Spanish CP 71A)*. Usted Tiene Contribuciones sin Pagar, CP 773 *Balance Due Annual Reminder Notice – Usted Tiene Contribuciones sin Pagar*.

Figure 3: Erroneous Payment Due Date and Inaccurate Date Presentation

<p>Estamos obligados a enviarle este recordatorio anual explicándole la cantidad que aún adeuda por sus contribuciones de 2020 (Formulario 1040).</p> <p>Si ya está trabajando con nosotros para resolver la cantidad que adeuda, tiene un plan de pagos a plazos o le notificamos que suspendimos las acciones de cobro forzoso en su cuenta, no tiene que hacer nada.</p> <p>Para prevenir que los intereses y las multas aplicables continúen aumentando, pague la cantidad adeudada para el 20 de febrero de 2019. Correct Payment Due Date: 26 de abril de 2021</p>	<table border="1"> <thead> <tr> <th colspan="2">Resumen de facturación</th> </tr> </thead> <tbody> <tr> <td>Cantidad que adeuda</td> <td align="right">\$n,nnn.nn</td> </tr> <tr> <td>Multa de incumplimiento de pago</td> <td align="right">nnn.nn</td> </tr> <tr> <td>Cobros de intereses</td> <td align="right">n.nn</td> </tr> <tr> <td>Cantidad adeudada al abril 26, 2021</td> <td align="right">\$n,nnn.nn</td> </tr> <tr> <td colspan="2">Correct Date Format: 26 de abril de 2021</td> </tr> </tbody> </table>	Resumen de facturación		Cantidad que adeuda	\$n,nnn.nn	Multa de incumplimiento de pago	nnn.nn	Cobros de intereses	n.nn	Cantidad adeudada al abril 26, 2021	\$n,nnn.nn	Correct Date Format: 26 de abril de 2021	
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Source: TIGTA-created example of incorrect dates on IRS Notice.

We notified the IRS on June 9, 2021, and the IRS indicated that it made the corrections on June 27, 2021, to fix the programming issues we identified. These errors occurred because the IRS did not have an effective process in place to review the accuracy of the translated notices after the translation programming was implemented. We also identified two minor spelling errors in one of the letters the IRS issues in Spanish, which were also corrected by the IRS.

Recommendation 3: The Commissioner, Wage and Investment Division, should implement a procedure for translation specialists to ensure the accuracy of translated notices and letters prior to placing the program into production.

Management’s Response: The IRS agreed with this recommendation. The IRS currently has a procedure in place where translated notices are proofread and reviewed before being sent to the Information Technology function for programming. IRS management plans to develop and implement a process to ensure and validate the accuracy of translated notices and letters before and/or after the notices and letters are programmed but prior to being placed in production to identify and correct systemic errors and other errors introduced after the final version has been approved.

A Service-Wide Approach Is Needed to Identify Notices and Letters Issued in English That Should Be Translated Into Spanish

Currently, the IRS issues 79 different notices to taxpayers that are translated into Spanish. To receive one of the Spanish translated notices, the taxpayer must have filed either a Puerto Rico tax return or have a Puerto Rico address on file with the IRS. Figure 4 provides a breakdown of the top five notices by volume translated into Spanish for Calendar Year 2020.

Figure 4: Top Five Notices Translated Into Spanish

Top Five Notices	Volume
Installment Agreement	43,217
Balance Due – Annual Reminder (Computer Paragraph (CP) 71C)	38,695
Balance Due – No Math Error	21,379
Balance Due Annual Reminder (CP 71A)	18,582
Annual Installment Agreement Statement	15,914

Source: Correspondence Management Information Systems.¹⁶

Our review of the top 20 notices and letters based on volume issued in Calendar Year 2020 by the IRS in English found that some were not translated into Spanish. As shown in Figure 5, the IRS does not have Spanish translations available for four of the top 20 notices and five of the top 20 letters issued by the IRS in English in Calendar Year 2020.

Figure 5: High-Volume Notices and Letters Not Translated Into Spanish

Description	Type	Volume
CP 302, Notification of Access: Free Application for Federal Student Aid	Notice	12,131,785
CP 01A, We Assigned You an Identity Protection Personal Identification Number	Notice	3,552,598
Letter (L) 0012-C, Individual Return Incomplete for Processing Forms 1040 & 1040-SR [Note: Form 1040-SR, U.S. Tax Return for Seniors]	Letter	2,519,122
CP 2000, Request for Verification of Unreported Income, Payments, or Credits	Notice	2,173,085
CP 53, Your Refund Check Will Be Sent to You by Mail – Failed Direct Deposit	Notice	1,386,893
L 2802-C, Withholding Compliance Notice	Letter	908,925
L 4314-C, Automated Underreporter Interim Letter	Letter	808,418
L 2940-C, VRU Request for Personal Identification Number	Letter	506,030
L 4458-C, Second Installment Agreement Skip	Letter	392,947

Source: Correspondence Management Information System. VRU = Voice Response Unit.

The IRS explained that the current process for determining which notices and letters are translated into Spanish is based on requests made by the business operating divisions (BOD) to the Office of Taxpayer Correspondence. Employees responsible for overseeing correspondence issued by the BODs submit requests to the Office of Taxpayer Correspondence to create or revise translated products. The Office of Taxpayer Correspondence then reviews the requests and, if approved, the translation requests are provided to the Linguistics, Policy, Tools, and Services function or bilingual specialists to translate the notice or letter.

Instead of relying on the BODs to decide which notices and letters should be translated, the IRS should implement a more centralized and structured approach that includes an assessment of factors including high-volume notices and letters issued to taxpayers to ensure that frequently issued notices and letters are translated into Spanish as well as those that have significant

¹⁶ IRS system that tracks tax correspondence the IRS uses to communicate with taxpayers and tax practitioners.

impact on the taxpayer, such as CP 01A, which is also not available in Spanish. Our discussions with BOD representatives also found that they do not believe that they have the necessary resources or knowledge to identify the public need for a specific document needing translation. According to the minutes of a June 2021 IRS Language Services Executive Advisory Council meeting, the IRS has initiated an effort to develop a comprehensive IRS-wide strategy for recommending which notices should be translated based on multiple factors, including notice volumes and significance to the taxpayer.

Recommendation 4: The Commissioner, Wage and Investment Division, should implement a more centralized and structured approach that includes an assessment of factors including high-volume notices and letters issued to taxpayers to ensure that frequently issued notices and letters as well as those that have significant impact on the taxpayer are translated into Spanish.

Management's Response: The IRS agreed with this recommendation. IRS management stated that as this audit was concluding, the IRS's strategy was approved and finalized. The final strategy includes a more centralized and structured approach that shows an assessment of factors including high-volume notices and letters issued to taxpayers. It also includes weighted assessment factors for deciding which notices will be translated based on impact to taxpayers (taxpayer value), business value, and volume. Media and Publications is simultaneously working on all the foundational framework and policy considerations that are impacted by this Multilingual Notice strategy, such as notice numbering, programming, language-used indicators, *etc.*

Information on IRS.Gov Was Not Accurately Translated, and Web Page Links Were Not Always Timely Updated

Our review of the Economic Impact Payments and the Recovery Rebate Credit web page for the top two languages requested by the LEP population (*i.e.*, Spanish and Simplified Chinese) identified that some of the information included on the web page was not accurately translated. For example, we identified that:

- The Spanish version of the IRS's Recovery Rebate Credit web page omitted two paragraphs that provided instruction on how to claim the Recovery Rebate Credit when compared to the English version. In addition, the Spanish version contained a sentence that, although accurately translated, contained a misspelled word. In January 2020, the Government Accountability Office also reported¹⁷ that translated online content on the IRS's multilingual web pages contained errors and outdated tax information.

On February 24, 2021, we notified the IRS of our concerns. In response, the IRS acknowledged the need for additional review steps to help prevent omissions and spelling errors in the future because it did not have a process in place for an employee or contracted specialist to verify the accuracy of posted translations after the content was published on IRS.gov. As a result, the IRS added a third-level review to the IRS.gov

¹⁷ Government Accountability Office, *GAO-20-55, 2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency* (Jan. 2020).

web page update process to ensure that translated information, once posted on IRS.gov, is reviewed for accuracy.

- LEP taxpayers were not directed to recently translated versions of the Publication 17. The IRS's web page informing LEP taxpayers about Publication 17 did not provide taxpayers who prefer tax information in Chinese (Simplified and Traditional), Korean, Russian, and Vietnamese with a link to the translated version of the publication in their preferred language. Instead, the web page link directed the taxpayers to the English version of Publication 17.

As a result, we issued an e-mail alert to the IRS on March 15, 2021. The IRS took immediate actions to correct the links to bring the taxpayer to the translated publication. IRS management explained that the links had not been initially updated because of shifting priorities to identify, create, and update tax products based on the enactment of new tax legislation in December 2020 and March 2021, and that publications were not as high of a priority as forms and instructions.

Management Action: After notifying IRS management of the issues we identified, the IRS added a third-level review to the web page update process on March 9, 2021, to ensure that translated information, once posted on IRS.gov, is accurate. The IRS also corrected the web page links on March 17, 2021, to bring the taxpayer to the translated version of Publication 17.

Some Notices Were Not Updated to Include Information on the Dedicated Telephone Assistance Line for Limited English Proficient Taxpayers

To inform LEP taxpayers of the newly established dedicated toll-free telephone line [(833) 553-9895] to assist taxpayers whose primary language is not English or Spanish, the IRS posted the toll-free telephone number on its multilingual page on IRS.gov. In addition, the IRS added the multilingual toll-free telephone number to Notice 1445, *Tax Help in Other Languages*, which the IRS created in August 2020 to inform LEP taxpayers in 13 languages of ways to seek tax assistance from the IRS. As of March 15, 2021, the IRS had increased the number of notices and letters receiving the multilingual insert to 38 in an effort to increase taxpayer outreach on the availability of OPI services.

Our review of these notices identified that the IRS did not update the notices to reflect the newly dedicated telephone line. Instead, the notices contained information referring taxpayers to the IRS's (800) 829-1040 toll-free telephone number (*i.e.*, the Individual Income Tax Services Line). When we notified the IRS of this issue on March 10, 2021, it immediately corrected the issue and began inserting the updated Notice 1445 on March 15, 2021. However, by that time, the IRS had issued to taxpayers 17.2 million inserts that did not contain the newly designated LEP toll-free telephone number. The IRS stated there was a gap in communication to its Media and Publications office that caused a delay in inserting the updated Notice 1445. While the IRS did not initially start issuing the updated inserts when the newly designated LEP toll-free telephone number was established on January 4, 2021, LEP taxpayers could still reach an interpreter with the OPI services when calling the IRS's (800) 829-1040 toll-free telephone number.

Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed

As shown in Figure 6, the oversight may have contributed to a reduced call volume on the multilingual toll-free telephone number (*i.e.*, Limited English Proficiency Line). For example, the number of calls received during Calendar Year 2021 on the newly designated multilingual toll-free telephone number had increased from only 5,469 calls received as of March 13, 2021, to 42,162 calls received by June 30, 2021. This represents a 671 percent increase in calls received after issuing the updated inserts with the newly designated LEP toll-free telephone number compared to a 475 percent increase on the IRS's (800) 829-1040 toll-free telephone number.

Figure 6: Volume of Calls by Toll-Free Product Line

Product Line	Calls Received as of March 13, 2021	Calls Received as of June 30, 2021	Percentage Increase
Individual Income Tax Services Line (800) 829-1040	15,779,338	90,744,145	475%
Limited English Proficiency Line (833) 553-9895	5,469	42,162	671%

Source: Joint Operations Center web page, Product Line Detail Snapshot Report.

Management Action: After notifying IRS management regarding the mailing of Notices 1445 to taxpayers during the 2021 Filing Season that did not reflect the multilingual toll-free telephone number, the IRS took immediate actions on March 15, 2021, and began sending the updated multilingual notice reflecting the newly designated LEP line.

A Process Does Not Exist for Limited English Proficient Taxpayers to Provide Feedback on Their Experience and Satisfaction With the Translation Services Provided

To ensure the accuracy of the translations provided during telephone calls using OPI service, the IRS relies on the OPI vendor to assess the quality and accuracy of the assistance provided. Specifically, the contract requires the OPI vendor to ensure that the interpreter's individual performance meets quality standards, including providing the caller with quick and courteous service and an accurate interpretation. The OPI vendor's Quality Assurance team monitors a percentage of calls and uses a scoresheet to evaluate each interpreter's performance, which includes comments on the specifics of each call. When an evaluation score is below the level of "pass" (*i.e.*, either "intermediate" or "fail"), the Quality Assurance team will request immediate counseling and retraining to target the areas that require improvement. According to quality assurance reports provided by the contractor to the IRS, nearly 550 interpreter-assisted calls were monitored during FY 2020, of which only six did not meet the benchmarks and required follow up.

The IRS also implemented a process in October 2010 for IRS employees to evaluate OPI service provided to LEP taxpayers during a telephone call by submitting Form 14162, OPI Service Feedback. The one-page Form 14162 allows IRS employees to provide feedback on how well the OPI vendor providing translations is performing by reporting incidents, making suggestions, and providing compliments. The IRS created a dedicated mailbox approximately three years ago as a way to receive, track, and view feedback submitted on Forms 14162. In Calendar Year 2020, IRS employees provided 67 feedback submissions. In comparison, the OPI vendor

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answered 64,153 calls using OPI service between October 1, 2019, and September 30, 2020. While the use of the feedback form is reflected in internal guidelines and information on providing feedback using the Form 14162 is included in the e-mail sent to newly assigned IRS employees assisting taxpayers using OPI services, the small volume of forms submitted indicates a need for additional outreach to increase usage by IRS employees. Our review of the 67 feedback forms submitted identified two cases in which the feedback showed a lack of professionalism by the interpreter and one in which an IRS employee expressed concern about whether the interpreter spoke the required language.

There is no process in place for LEP taxpayers to provide direct feedback on their experience and satisfaction with OPI services. A customer's experience can be determined by a combination of factors, including the ease, efficiency, effectiveness, and perceived value of the service provided as well as the interaction with any employees. By obtaining feedback from LEP taxpayers using OPI service and establishing a customer satisfaction measure,¹⁸ the IRS can then evaluate the results to determine if actions are needed to improve the program and translation services delivered. The IRS explained that there is no feedback process for LEP taxpayers mainly due to language barriers and technology limitations. However, the IRS is working with the OPI vendor to determine the feasibility for obtaining taxpayer feedback.

The Commissioner, Wage and Investment Division, should:

Recommendation 5: Increase outreach to IRS employees encouraging the use of Form 14162 to evaluate OPI service provided to LEP taxpayers.

Management's Response: The IRS agreed with this recommendation. IRS management stated that as new users sign up to use the OPI service, the National OPI Program Manager sends an e-mail to local OPI coordinators with an OPI User Guide and instructions on how to access the system, which is forwarded to OPI users. In this welcome e-mail, information is provided on how users may submit feedback (compliments and complaints) on OPI service through Form 14162. IRS management plans to add additional language to this welcome e-mail, to highlight the Form 14162 and encourage participation.

Recommendation 6: Establish a process for LEP taxpayers to provide feedback on their experience using the OPI service.

Management's Response: The IRS agreed with this recommendation and is currently developing a process for LEP taxpayers to provide feedback on their experience using OPI service. IRS management stated that they are in the planning stages and, although the current OPI technology does not allow for external surveys to be performed, they are developing a Statement of Work to solicit contractor assistance for conducting a survey. IRS management expects to issue the Statement of Work in early 2022.

Recommendation 7: Establish a customer satisfaction measurement system to assess the overall satisfaction with OPI service.

¹⁸ An indicator of the level of overall satisfaction with service provided by the IRS as perceived by internal and external customers.

Management's Response: The IRS agreed with this recommendation and is currently designing a measurement system in conjunction with the work to develop a feedback process for taxpayers to use in commenting on their experience using OPI services. IRS management stated that they are in the planning stages and are developing a Statement of Work to solicit contractor assistance for this process. IRS management expects to issue the Statement of Work in early 2022.

The IRS Does Not Have Specific Performance Measures and Goals for Assisting Limited English Proficient and Visually Impaired Taxpayers

The IRS has not established specific performance measures (*i.e.*, statistics or metrics used to gauge program performance) and performance goals¹⁹ to assess its efforts to assist LEP and visually impaired taxpayers for the following services:

- Assistance provided to visually impaired taxpayers.
- Translation of notices and letters for LEP taxpayers.
- Translated tax information and resources posted on IRS.gov.
- Language interpretation with OPI services.

Effective performance measures and goals are needed to ensure that managers have the information needed to properly evaluate program activities and identify opportunities to assess and improve the IRS's performance in meeting taxpayer expectations. As part of the Taxpayer Experience Strategy, the IRS emphasized its intention to provide interactions that are efficient, informative, personalized, and convenient. This includes empowering all taxpayers to meet their tax obligations. Without specific performance measures and goals, the IRS is unable to determine if the resources directed at assisting LEP and visually impaired taxpayers are cost effective and provide the assistance required by these taxpayers in meeting their tax obligations. In September 2020, the Government Accountability Office also reported²⁰ that the IRS did not have performance goals to assess improvements to the taxpayer's experience or a process to use the performance measures to guide decisions on allocating resources to improve the taxpayer experience.

Recommendation 8: The Commissioner, Wage and Investment Division, should establish specific performance measures and goals to effectively assess the assistance provided to LEP and visually impaired taxpayers.

Management's Response: The IRS agreed with this recommendation and plans to continually evaluate, refine, and develop experience measures once the Taxpayer Experience Office is staffed.

¹⁹ A performance goal sets a target level of performance over time expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. A performance goal is comprised of a performance measure with targets and time frames.

²⁰ Government Accountability Office, GAO-20-656, *Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures* (Sept. 2020).

Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to assess the IRS's strategy to assist taxpayers with limited English proficiency and disabilities. To accomplish our objective, we:

- Determined the adequacy of actions taken by the IRS to expand the translation of notices and letters issued to LEP taxpayers into languages other than English.
 - Evaluated the IRS's current progress in issuing notices and letters in other languages and its plans to expand the issuance of notices and letters in other languages beyond Calendar Year 2021.
 - Evaluated the IRS's implementation of the new Schedule LEP to provide written communication to taxpayers in their preferred language.
- Determined the adequacy of actions taken by the IRS to expand assistance to visually impaired taxpayers in order to help them meet their tax obligations.
 - Evaluated the IRS's current progress in providing services through its Alternative Media Center to taxpayers who are visually impaired and its plans to expand delivery methods, services, and products beyond Calendar Year 2021 to improve accessibility for these items.
 - Evaluated the IRS's preparation for implementing Form 9000 for use by visually impaired taxpayers requesting an alternative media format.
- Determined the adequacy of actions taken by the IRS to expand OPI services in assisting taxpayers in languages other than English.
 - Evaluated the IRS's plans to expand OPI services beyond Calendar Year 2021 to improve assistance to the LEP community.
 - Evaluated the recent initiative to have a dedicated telephone line (*i.e.*, (833) 553-9895) to increase assistance to LEP taxpayers using OPI services.
 - Evaluated the initiative to include Notice 1445 as an insert to other IRS notices and letters to inform LEP taxpayers about language translation services.
- Evaluated the IRS's current progress in providing translated tax information, including publications and tax forms and instructions on IRS.gov, and the adequacy of actions taken by the IRS to expand the translation of tax information on IRS.gov.
- Evaluated the establishment of performance goals and customer service measures by the IRS to assess the delivery of services to LEP and visually impaired taxpayers.

Performance of This Review

This review was performed with information obtained from the Wage and Investment Division's Customer Assistance, Relationships, and Education office and Customer Account Services office in Atlanta, Georgia, during the period January through July 2021. 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.

Major contributors to the report were Russell Martin, Assistant Inspector General for Audit (Returns Processing and Account Services); Linna Hung, Director; Van Warmke, Audit Manager; Laura Christoffersen, Lead Auditor; Jerome Antoine, Auditor; and Aranxa Delgado, Auditor.

Validity and Reliability of Data From Computer-Based Systems

During this review, we relied on data from the Individual Master File¹ and the Individual Return Transaction File² stored on the TIGTA Data Center Warehouse.³ In addition, the team relied on data from the Modernized Tax Return Database.⁴ To assess the reliability of the computer-processed data, we reviewed the data for obvious errors in accuracy and completeness. In addition, we selected random samples from each extract and verified that the data in the extracts were the same as the data captured in the IRS's Integrated Data Retrieval System.⁵ Based on the results of our testing, we determined the data were valid and reliable for the purposes of this audit.

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 for implementing Schedule LEP and Form 9000, expanding the translation of IRS notices and letters, expanding services for visually impaired taxpayers, expanding translated tax information on IRS.gov, and expanding interpreter assistance offered on OPI services. We evaluated these controls by reviewing the IRS's Internal Revenue Manual,⁶ evaluating other key documentation related to the implementation of various multilingual initiatives, and interviewing management and staff within Wage and Investment Division's Customer Assistance, Relationships, and Education office and Customer Account Services office.

¹ The IRS database that maintains transactions or records of individual tax accounts.

² A database maintained by the IRS that contains information on the individual tax returns it receives.

³ A Treasury Inspector General for Tax Administration repository of IRS data.

⁴ The legal repository for original e-filed returns received by the IRS through the Modernized e-File system.

⁵ IRS computer system capable of retrieving or updating stored information. It works in conjunction with a taxpayer's account records.

⁶ The primary, official source of IRS instructions to staff related to the organization, administration, and operation of the IRS.

Appendix II

Management's Response to the Draft Report



COMMISSIONER
WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

November 17, 2021

MEMORANDUM FOR MICHAEL E MCKENNEY
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM:

Kenneth C. Corbin 
Commissioner, Wage and Investment Division

Digitally signed by Kenneth C.
Corbin
Date: 2021.11.17 14:48:36 -05'00'

SUBJECT:

Draft Audit Report – Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed (Audit # 202140012)

Thank you for the opportunity to review and provide comments on the subject draft report. We appreciate your acknowledgement of the accomplishments we have made, and continue to make, in complying with Executive Order 13166, which requires federal agencies to ensure Limited English Proficient (LEP) persons have meaningful access to products and services. We are expanding the portfolio of multilingual tax products that are available to LEP taxpayers. This includes Publication 947, *Practice Before the IRS and Power of Attorney*, Publication 334, *Tax Guide for Small Business (For Individuals Who Use Schedule C)*, Publication 519, *U.S. Tax Guide for Aliens*, Publication 596, *Earned Income Credit*, Publication 547, *Casualties, Disasters and Thefts*, and Form W-4, *Employee's Withholding Certificate*. Additionally, Form 1040-NR, *U.S. Nonresident Alien Income Tax Return* and its associated schedules will be available in Spanish for this upcoming tax year.

We created the LEP Customer Base Report, our analysis of data from the U.S. Census Bureau's American Community Survey, to use census-backed demographic information that provides insights into the needs of the LEP population, the products and services provided by the IRS, and the perceptions of external stakeholders of our language assistance efforts. This provides business functions across the IRS with important information on the needs of the LEP community that can be used in informing their decisions on how they may better serve their LEP customers. The report is regularly updated, generally on a three-year schedule, and is used in designing, modifying, and delivering our multilingual strategies.

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Our Language Services Executive Advisory Council (LSEAC) is an oversight board that ensures service-wide issues related to the delivery of products and services to LEP taxpayers and to our employees who serve the LEP community, are efficiently and promptly addressed. The LSEAC has been used as a vehicle through which to coordinate and expand the LEP initiatives throughout the IRS. Through it, we ensure LEP products and services are reviewed and evaluated by our various business functions to ensure our LEP activities are appropriately coordinated and meet the needs of differing taxpayer segments within the LEP community.

We have increased the products and services offered to the LEP community by expanding the inventory of tax products offered in languages other than English and added and updated content on IRS.gov. This has been an ongoing effort over multiple years as we have worked to improve taxpayer communications. During 2020, the IRS dramatically expanded the services provided to LEP taxpayers by developing new content and expanding the number of languages in which products and services are provided by the IRS. We created Notice 1445, *Tax Help in Other Languages*, which explains, in 13 languages, how a taxpayer can receive help from the IRS. As of September 30, 2021, we have included Notice 1445 in mailings to over 129 million taxpayers. *Schedule LEP*, developed in English and Spanish, provides taxpayers the opportunity to identify their preferred language of communication for IRS notices. We also started the development of Form 9000, *Alternative Media Preference*, which will be available in English, Spanish, braille, and large print, where taxpayers can request the IRS contact them in those or other formats, including audio. An accessibility hotline was introduced for taxpayers, including LEP taxpayers, to request tax products in those alternative formats.

Additionally, in 2020, we began development of an agencywide strategy initiative to increase the languages in which individual taxpayer notices are available. Our strategy was finalized as the audit was concluding and includes a centralized and structured approach, which includes the assessment of factors mentioned in the report. Further, to ensure that LEP taxpayers who prefer electronic sources of information have access to it, the content on IRS.gov was widely expanded to include other languages. The top 100 most viewed pages on IRS.gov were identified and translated into the top seven most encountered languages: Spanish, Traditional and Simplified Chinese, Korean, Vietnamese, Russian, and Haitian Creole, thus providing the most popular tax-related pages to more taxpayers than ever before. A new landing page¹ was posted to IRS.gov that provides access to basic federal income tax information in the top 20 languages. The information accessible from this page includes basic filing requirements, refunds, and balance due topics, as well as other topics. Publication 1, *Your Rights as a Taxpayer*, was translated into these 20 additional languages and is also accessible from the landing page, ensuring that LEP taxpayers have access to information explaining their rights and responsibilities as taxpayers.

¹ <https://www.irs.gov/help/languages>

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We also expanded our bilingual staffing, hiring additional language experts with strong federal tax experience and who are fluent in Spanish, Korean, Vietnamese, and Russian to translate our products. Publication 17, *Your Federal Income Tax*, for tax year 2020 was translated for the first time into Traditional and Simplified Chinese, Korean, Russian, and Vietnamese. Also, versions of Form 1040, *U.S. Individual Income Tax Return*, and 1040-SR, *U.S. Income Tax Return for Seniors*, and their main schedules were offered in Spanish.

During 2020, we increased the scope of the Over-the-Phone Interpreter (OPI) service program, which allows IRS employees to communicate with LEP taxpayers through interpreter services in more than 350 languages. This service enables our employees to assist members of the LEP community in the resolution of their tax issues over the telephone and is available to all IRS business functions. After a successful pilot program, the OPI service will now be available to the more than 11,000 Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites for the 2022 filing season. The Large Business and International Division will be using OPI services on two tax compliance campaigns in the U.S. territories. A new toll-free telephone number was introduced for LEP taxpayers to call the IRS and be connected automatically to an OPI, which greatly closes the communication gap due to language barriers.

Our responses to your specific recommendations are enclosed. If you have any questions, please contact me, or a member of your staff may contact Susan Simon, Director, Customer Assistance, Relationships and Education, Wage and Investment Division, at 470-639-3443.

Attachment

Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed

Attachment

Recommendations

RECOMMENDATION 1

The Commissioner, Wage and Investment Division, should update the Schedule LEP instructions to clearly communicate to taxpayers when they may expect to begin receiving notices and letters in their preferred language.

CORRECTIVE ACTION

The IRS will provide more clarity on when a taxpayer with Limited English Proficiency may expect to begin receiving written communications from the IRS, including notices and letters, in the language they select on Form 1040 Schedule LEP, *Request for Alternative Language Products by Taxpayers With Limited English Proficiency (LEP)*.

IMPLEMENTATION DATE

January 15, 2022

RESPONSIBLE OFFICIAL

Director, Tax Forms and Publications, Media and Publications, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 2

The Commissioner, Wage and Investment Division, should develop a process for taxpayers to update their language preference outside of filing a tax return.

CORRECTIVE ACTION

On August 11, 2021, procedures were added to Internal Revenue Manual (IRM) 3.10.72-1, *Routing Guide/Local Maildex* for routing Schedule LEP for processing. On September 28, 2021, procedures for processing Schedule LEP submitted without a tax return were added to IRM 3.13.5.39, *Schedule LEP, Request for Change in Language Preference*. On July 29, 2021, procedures in IRM 3.11.6.6.9, *Schedule LEP, Request for Change in Language Preference*, were added that address processing Schedule LEP received with an amended tax return.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

Director, Submission Processing, Customer Account Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION 3

The Commissioner, Wage and Investment Division, should implement a procedure for translation specialists to ensure the accuracy of translated notices and letters prior to placing the program into production.

CORRECTIVE ACTION

The IRS currently has a procedure in place where translated notices are proofread and reviewed before being sent to the Information Technology function for programming. We will develop and implement a process to ensure and validate the accuracy of translated notices and letters before and/or after the notices and letters are programmed but prior to being placed in production to identify and correct systemic errors and other errors introduced after the final version has been approved.

IMPLEMENTATION DATE

October 15, 2022

RESPONSIBLE OFFICIAL

Director, Tax Forms and Publications, Media and Publications, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 4

The Commissioner, Wage and Investment Division, should implement a more centralized and structured approach that includes an assessment of factors including high-volume notices and letters issued to taxpayers to ensure that frequently issued notices and letters as well as those that have significant impact on the taxpayer are translated into Spanish.

CORRECTIVE ACTION

As this audit was concluding, the IRS's strategy was approved and finalized, and it includes a more centralized and structured approach that shows an assessment of factors including high volume notices and letters issued to taxpayers.

As of September 13, 2021, the final strategy was developed and vetted through all stakeholder groups including, but not limited to, the Taxpayer Experience Office Multilingual Engagement Council (TXO MEC) and the Language Service Executive Advisory Council (LSEAC). It was shared with the Correspondence Leadership Council (CLC) at its October meeting. The TXO MEC and LSEAC concurred with our proposed

Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed

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strategy and timeline and we have received concurrence to move forward. The final strategy includes weighted assessment factors for deciding which notices will be translated based on impact to taxpayers (taxpayer value), business value and volume. Media and Publications is simultaneously working on all the foundational framework and policy considerations that are impacted by this Multilingual Notice strategy, such as notice numbering, programming, language used indicators, etc.

IMPLEMENTATION DATE

December 15, 2025

RESPONSIBLE OFFICIAL

Director, Distribution, Media and Publications, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN:

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

Recommendations

The Commissioner, Wage and Investment Division, should:

RECOMMENDATION 5

Increase outreach to IRS employees encouraging the use of Form 14162 to evaluate the OPI service provided to LEP taxpayers.

CORRECTIVE ACTION

As new users sign up to use the Over-the-Phone Interpreter (OPI), the National OPI Program Manager sends an email to local OPI coordinators with an OPI User Guide and instructions on how to access the system, which is forwarded to the OPI users. In this welcome email, information is provided on how users may submit feedback (compliments and complaints) on the OPI service through Form 14162, *OPI Service Feedback*. We will add additional language to this welcome email, to highlight the Form 14162 and encourage participation.

IMPLEMENTATION DATE

December 15, 2021

RESPONSIBLE OFFICIAL

Director, Tax Forms and Publications, Media and Publications, Customer Assistance, Relationships and Education, Wage and Investment Division

Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed

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CORRECTIVE ACTION MONITORING PLAN:

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

RECOMMENDATION 6

Establish a process for LEP taxpayers to provide feedback on their experience using the OPI service.

CORRECTIVE ACTION

We are developing a process for LEP taxpayers to provide feedback on their experience using the OPI service. We are in the planning stages and, although the current OPI technology does not allow for external surveys to be performed, we are developing a Statement of Work to solicit contractor assistance for conducting a survey. We expect to issue the Statement of Work in early 2022.

IMPLEMENTATION DATE

December 15, 2025

RESPONSIBLE OFFICIAL

Director, Tax Forms and Publications, Media and Publications, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN:

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

RECOMMENDATION 7

Establish a customer satisfaction measurement system to assess the overall satisfaction with the OPI service.

CORRECTIVE ACTION

We are designing a measurement system in conjunction with the work to develop a feedback process for taxpayers to use in commenting on their experience using OPI services. We are in the planning stages and are developing a Statement of Work to solicit contractor assistance for this process. We expect to issue the Statement of Work in early 2022.

IMPLEMENTATION DATE

December 15, 2025

RESPONSIBLE OFFICIAL

Director, Tax Forms and Publications, Media and Publications, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

Recommendation

RECOMMENDATION 8

The Commissioner, Wage and Investment Division, should establish specific performance measures and goals to effectively assess the assistance provided to LEP and visually impaired taxpayers.

CORRECTIVE ACTION

Once staffed, the Taxpayer Experience Office will continually evaluate, refine, and develop experience measures.

IMPLEMENTATION DATE

December 15, 2025

RESPONSIBLE OFFICIAL

Chief, Taxpayer Experience Officer

CORRECTIVE ACTION MONITORING PLAN

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

Appendix III

Abbreviations

BOD	Business Operating Division
CP	Computer Paragraph
FY	Fiscal Year
HTML	HyperText Markup Language
IRS	Internal Revenue Service
L	Letter
LEP	Limited English Proficient
OPI	Over-the-Phone Interpreter
PDF	Portable Document Format



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