

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Customer Satisfaction Survey Results Are Not Used Effectively to Improve Taxpayer Services

September 18, 2024

Report Number: 2024-100-053

HIGHLIGHTS: Customer Satisfaction Survey Results Are Not Used Effectively to Improve Taxpayer Services

Final Audit Report issued on September 18, 2024

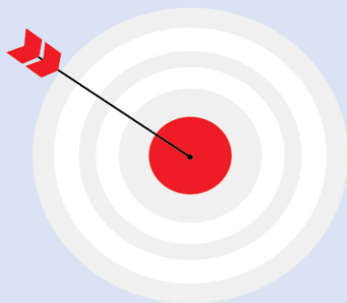
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Why TIGTA Did This Audit

This audit was initiated to assess the Wage and Investment (W&I), the Small Business/Self-Employed (SB/SE), and the Tax Exempt and Government Entities (TE/GE) Divisions' use of customer satisfaction survey results to monitor and improve programs and the taxpayer experience. In addition, TIGTA assessed how the IRS addresses taxpayer complaints concerning unprofessional IRS employee behavior. The overall objectives of this review were to evaluate the IRS's process for measuring taxpayer satisfaction with customer service and determine how survey results are used to make improvements.

Impact on Tax Administration

Collection of customer feedback through survey data should allow for ongoing, collaborative, and actionable communications between the IRS and its customers. If customer survey feedback is not used to make program improvements, it could lead to increased customer dissatisfaction and missed opportunities to improve the taxpayer experience.



The IRS is unable to report on the improvement of customer satisfaction without goals and benchmarks.

What TIGTA Found

The W&I, SB/SE, and TE/GE Divisions are generally not using the results of customer satisfaction surveys to make improvements. Management in the three divisions stated that surveys are just one source of customer feedback, and they have taken actions to improve the taxpayer experience. However, management rarely monitored the effect that these actions had on improving the overall taxpayer experience.

TIGTA reviewed 38 unique survey reports from Fiscal Years 2020 through 2022 and determined that corrective actions were taken for 63 (14 percent) of 456 survey categories analyzed. Customer satisfaction improved in 17 (27 percent) of the 63 survey categories when the three divisions took corrective actions. The usefulness of surveys as a tool to improve the taxpayer experience is limited unless management takes corrective actions and follows up on their effectiveness. Centralizing oversight of customer satisfaction surveys could increase the likelihood that the divisions will take corrective actions based on survey results.

The three divisions also have inconsistent survey delivery schedules, which makes analysis of Service-wide results difficult. Further, the W&I and TE/GE Divisions did not conduct survey nonresponse bias analyses to ensure that the respondent population was unbiased. The SB/SE Division's Research function completed limited nonresponse bias analyses for five of 13 SB/SE Division surveys administered during Fiscal Year 2022; however, it did not identify any variables that could improve response rates.

In addition, the three divisions did not establish goals for any of the 456 survey categories TIGTA reviewed. Finally, taxpayers do not have an easily accessible process to report unprofessional IRS employee behavior and instead use less efficient avenues to make complaints.

What TIGTA Recommended

TIGTA made seven recommendations, including that the Chief Taxpayer Experience Officer oversee all customer satisfaction surveys and collaborate with division management to ensure that the concerns raised by the survey results are considered in system and process improvements; administer surveys on consistent delivery and reporting schedules; monitor and improve survey quality to reduce nonresponse bias as well as ensure that taxpayers have access to customer satisfaction surveys; develop and track customer satisfaction survey goals; and coordinate with division management to establish an enterprise-wide approach to provide an easy, direct way for taxpayers to alert management about unprofessional IRS employee behavior.

The IRS agreed with five and partially agreed with two of the seven recommendations.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

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

September 18, 2024

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Danny R. Verneuille
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Customer Satisfaction Survey Results Are Not Used Effectively to Improve Taxpayer Services (Audit No.: 202310023)

This report presents the results of our review to evaluate the Internal Revenue Service's process for measuring taxpayer satisfaction with customer service and determine how survey results are used to make improvements. This review is part of our Fiscal Year 2024 Annual Audit Plan and addresses the major management and performance challenge of *Taxpayer Service*.

Management's complete response to the draft report is included as Appendix III. If you have any questions, please contact me or Bryce Kisler, Assistant Inspector General for Audit (Management Services and Exempt Organizations).

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Background

The Internal Revenue Service (IRS) developed the Balanced Performance Measurement System as a result of the IRS Restructuring and Reform Act of 1998 to show that its priorities are consistent with its mission and strategic goals.¹ To help ensure balance when setting organizational objectives, establishing targets, assessing progress and results, and evaluating organizational performance, the IRS considers the following three components:

- Customer Satisfaction – perceptions of the level of service provided by the IRS to internal and external customers.
- Employee Satisfaction – IRS employee perceptions of their roles and responsibilities, such as overall well-being and workplace engagement levels.
- Business Results – output or quantity measures and quality measures such as the number of cases closed, work items completed, hours expended, accuracy, and timeliness. The IRS measures business results to ensure that it meets strategic and budgetary goals.

Each balanced measures component should be given equal importance. The IRS uses balanced measures at both the strategic and operational levels to measure organizational performance.² To integrate and use the Balanced Performance Measurement System Service-wide, each organization is responsible for establishing a:



Comprehensive approach for measuring and using customer satisfaction, employee satisfaction, and business results (quantity and quality) data on an annual basis.



Clear strategy for using all balanced measures components in strategic, operational, and business planning.



Commitment to ensuring, explaining, and demonstrating how it uses and addresses customer satisfaction, employee satisfaction, and business results in its business decisions.

The intent of the customer satisfaction component of the Balanced Performance Measurement System is to ensure that the IRS considers and addresses customer satisfaction issues and needs in organizational planning, budgeting, and review activities. According to the Balanced Measures Performance System, the IRS accomplishes this by administering surveys for its major programs and offices. Organizations should review survey results on a regular basis and develop plans that include specific strategies aimed at improving customer satisfaction.³ In addition to customer satisfaction surveys, the IRS obtains customer feedback from other sources, such as focus groups and taxpayer burden surveys.

Collection of customer feedback through survey data should allow for ongoing, collaborative, and actionable communications between the IRS and its customers. The information collected

¹ Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2, 5, 16, 19, 22, 23, 26, 31, 38, and 49 U.S.C.).

² Internal Revenue Manual 1.5.1.1.1 (June 30, 2023).

³ Internal Revenue Manual 1.5.1.1.3 (June 30, 2023).

from customers can help ensure that users have an effective, efficient, and satisfying experience with the IRS's taxpayer services. It should also provide insights into customer perceptions, experiences, and expectations as well as focus attention on areas where communication, training, or changes in operations might improve delivery of services.⁴

From Fiscal Years (FY) 2020 through 2022, the IRS spent approximately \$12.3 million to administer an estimated 90 unique surveys and focus groups.⁵ Of the 90 surveys and focus groups, 60 were customer satisfaction surveys. Three IRS divisions (headquarters level offices) and the Office of Online Services are responsible for managing most of the customer satisfaction surveys. Generally, contractors administer the surveys for the various functions within the divisions and produce most of the survey results reports.⁶ During FYs 2020 and 2021, several IRS functions changed survey contractors, which in some instances delayed or limited survey data collection for certain time periods.

Wage and Investment (W&I) Division⁷

The W&I Division processes more than 225 million tax returns annually and oversees tax laws governing individual wage earners. It delivers customer service, toll-free telephone and face-to-face help, identity theft victim assistance, and tax return processing as well as compliance activities for W&I Division taxpayers. The W&I Division administers 17 customer satisfaction surveys that solicit customer feedback for various services, including in-person and telephone customer service operations as well as examination activities.

Small Business/Self-Employed (SB/SE) Division

The SB/SE Division serves more than 57 million small business owners and self-employed taxpayers with business interests having less than \$10 million in assets. The SB/SE Division administers 13 customer satisfaction surveys that solicit customer feedback for examinations and telephone customer service operations.

Tax Exempt and Government Entities (TE/GE) Division

The TE/GE Division serves approximately 1.75 million tax-exempt customers, including small charities; small local community organizations; major universities and hospitals; large pension funds; small business retirement plans; Federal, State, and local governments; participants in complex tax-advantaged bond transactions; and Indian tribal governments as well as tribal entities and associations. The TE/GE Division administers seven customer satisfaction surveys that solicit customer feedback for functional determinations and examination operations.

⁴ Internal Revenue Manual 1.4.29 (Feb. 7, 2022).

⁵ We relied on the IRS to provide us with the number of surveys and contract information (customer satisfaction, taxpayer burden, and focus groups); however, we subsequently identified three surveys that were excluded, so the precise number of surveys and costs may be understated. The FY 2022 survey results were the most current information available at the time of our review. Annual costs are estimates, as many contracts span multiple years and are comprised of multiple surveys.

⁶ The Small Business/Self-Employed Division prepares all of its survey reports except for the *Private Debt Collection Survey*, which is prepared by a contractor.

⁷ In April 2024, the IRS renamed the W&I Division to the Taxpayer Services Division.

Office of Online Services

The Office of Online Services was established as an IRS strategic initiative to lead business transformation efforts focused on digital government, improvements to the taxpayer experience, and consistent enterprise-wide web service options. This office administers 11 customer satisfaction surveys. The goal for most Office of Online Services surveys is to identify technical problems that users experienced with the IRS's online applications, such as broken hyperlinks. These surveys do not focus on customer service; therefore, we did not include them in this review.

Other IRS divisions and offices

The remaining 12 customer satisfaction surveys are administered by other IRS offices, such as the Taxpayer Advocate Service's *Taxpayer Advocate Service Survey* and the Large Business and International Division's *Large Business and International Domestic [examinations] Taxpayer Feedback Survey*. Because these offices had few surveys, we excluded them from our review.

The Taxpayer Experience Office (TXO)

The TXO was formed on March 4, 2022, as a result of the Taxpayer First Act.⁸ Per the legislation, the TXO should monitor the taxpayer experience and provide IRS divisions with information about changing taxpayer expectations, industry trends, and ways to apply customer service best practices. The TXO works with all IRS divisions and the Taxpayer Advocate Service to monitor feedback from taxpayers, tax professionals, and the tax community to improve the taxpayer experience.

Effects of the IRS Coronavirus Disease 2019 Pandemic (Pandemic) shutdown and reopening

The Pandemic interrupted the data collection and administration of some IRS customer satisfaction surveys during the 2020 tax filing season included in our review. For example, per a Government Accountability Office (GAO) report, the IRS halted all in-person enforcement activities and mail-in activities between March 2020 and July 2020 to protect the public and its employees as well as mandated telework for those employees who could carry out their duties remotely.⁹ Per a Treasury Inspector General for Tax Administration (TIGTA) report on the effects of the Pandemic, the IRS began requiring employees in mission-critical positions to return to the office in April 2020,¹⁰ and gradually required the rest of its in-office employees to return beginning in June 2020.¹¹ However, per the GAO report, many activities did not resume at their pre-Pandemic levels. For example, the IRS had accumulated a backlog of tax return processing inventory during the Pandemic, which resulted in a shift of some priorities. This resulted in IRS employees being transferred to working the Pandemic shutdown-related backlog of paper tax

⁸ Pub. L. No. 116-25.

⁹ GAO, GAO-22-105051, *COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response* (Oct. 27, 2021).

¹⁰ TIGTA, Report No. 2020-46-041, *Interim Results of the 2020 Filing Season: Effect of COVID-19 Shutdown on Tax Processing and Customer Service Operations and Assessment of Efforts to Implement Legislative Provisions* (June 2020).

¹¹ Mission-critical positions are defined as jobs and functions that are essential for the IRS to meet its core mission, such as processing individual taxpayer returns.

returns instead of answering taxpayer telephone calls per another TIGTA report on IRS inventory backlogs.¹²

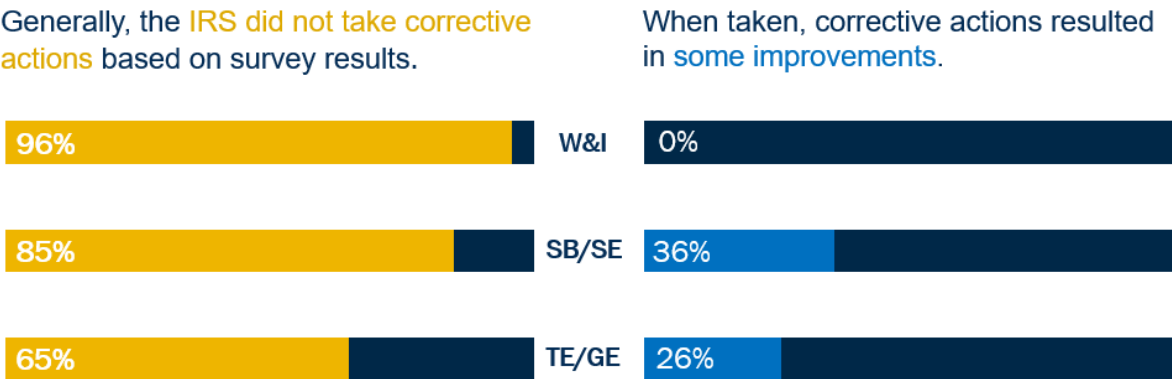
Results of Review

Customer Satisfaction Surveys Could Be Used More Effectively to Strategically Assess or Improve Performance

Corrective actions were generally not taken based on satisfaction surveys or shared Service-wide

We focused our review on the surveys administered by the TE/GE, SB/SE, and W&I Divisions. We reviewed 38 unique survey reports from FYs 2020 through 2022 and determined that the IRS took corrective actions for 63 (14 percent) of the 456 survey categories analyzed.¹³ Figure 1 shows the corrective actions taken based on survey results and their effect.

Figure 1: Corrective Actions Taken on Survey Results and Their Effect



Source: TIGTA analysis of survey reports and corrective action documentation.

Customer satisfaction improved in 17 (27 percent) of the 63 survey categories when the three divisions took corrective actions. For example, in FY 2020, the SB/SE Division's Estate and Gift Tax Examination unit updated training for examination closing instructions to improve customer satisfaction with explanations of taxpayer payment options. This resulted in a 3 percentage points improvement in customer satisfaction in FY 2021. Similarly, based on the results of the FY 2020 customer satisfaction survey, the TE/GE Division's Tax-Exempt Bonds Examination unit completed managerial case reviews and offered training classes to improve customer

¹² TIGTA, Report No. 2024-406-020, *The IRS Continues to Reduce Backlog Inventories in the Tax Processing Centers* (Mar. 2024).

¹³ The W&I Division has 17 customer satisfaction surveys. However, one survey produced two reports, which resulted in us reviewing 38 survey reports for 37 surveys. Examples of survey categories include how the automated menu system helped the caller find the right person and taxpayer satisfaction with the length of time it took to address the taxpayer's questions. In general, we reviewed categories/questions involving actionable items that had customer satisfaction scores below 90 percent, which allowed us to include categories from each survey.

satisfaction when requesting follow-up information from taxpayers. These corrective actions helped improve the customer satisfaction rating by 10 percentage points in FY 2022.

However, survey results also showed that the three divisions missed opportunities to improve customer service. For example, results of the FY 2020 *Injured Spouse Survey* for the W&I Division's Injured Spouse function indicated that 63 percent of the respondents were satisfied with how the Injured Spouse function resolved their case and 45 percent of the respondents were satisfied with the customer service representative's willingness to help. However, the Injured Spouse function did not take any corrective actions to address these issues. As a result, customer satisfaction decreased 3 percentage points for how well the Injured Spouse function addressed the taxpayer's claim in FY 2021 and 8 percentage points for the contact representative's willingness to help in FY 2022.

Similarly, the TE/GE Division's Exempt Organizations Examination unit did not take corrective actions when its FY 2020 customer satisfaction survey rating for "Ease of Understanding IRS [the examination] Decision" was 87 percent. By FY 2022, customer satisfaction had fallen to 79 percent. In addition, the SB/SE Division's Automated Underreporter function did not take corrective actions for the survey results in FY 2020 for the category "Notifications About Their [the taxpayer's] Case Status." Customer satisfaction for this category subsequently dropped 11 percentage points in FY 2021. In some instances, management stated that they act only on survey report recommendations; however, not all reports include recommendations for customer service improvements.

The IRS does not have centralized oversight of customer satisfaction surveys and instead relies on each division to independently manage its own survey program. However, the Taxpayer First Act requires the TXO to develop strategies to improve the taxpayer experience and provide the IRS divisions with information about changing taxpayer expectations, industry trends, and ways to apply customer service best practices.¹⁴ Although the TXO plans to begin coordination of 12 surveys in FY 2024, including making more survey results accessible Service-wide, the surveys will still be the individual divisions' responsibilities.

Office of Management and Budget (OMB) Circular A-11, Section 280, mandates that all Federal agencies manage the customer experience through data collection mechanisms and obtain direct feedback from customers to evaluate the customer experience and helpfulness of their employees. It requires agencies to implement customer feedback surveys to ensure high-impact programs are receiving and acting upon customer feedback to drive performance improvement. In conjunction with OMB Circular A-11, IRS procedures state that the IRS should review survey results on a regular basis and develop plans that include specific strategies aimed at improving customer satisfaction.¹⁵

Management from all three divisions stated that they do not follow up to determine if corrective actions improved customer satisfaction or if more actions are needed. They explained that there are no procedures requiring changes based on customer feedback, and they are unaware of any IRS or Federal guidance mandating program improvements based on customer satisfaction survey results. Management also stated that they generally do not take corrective actions based solely on the customer satisfaction survey results because the survey responses are one of many

¹⁴ Internal Revenue Manual 1.5.1.1.1 (June 30, 2023).

¹⁵ Internal Revenue Manual 1.5.1.1.1 (June 30, 2023).

sources of customer feedback. For example, W&I Division management stated that they use customer feedback from examinations and customer service telephone lines to identify program improvement areas. However, management provided few examples of the corrective actions taken based on customer feedback, and they rarely monitored the effect that these actions have had on improving the overall taxpayer experience.

Furthermore, functions within the divisions did not always communicate corrective actions taken based on customer surveys. Sharing corrective actions within and outside of the divisions could assist other offices with similar customer satisfaction issues and improve the consistency of customer service across the IRS. Centralizing oversight of customer satisfaction surveys could increase the likelihood that the divisions will take corrective actions based on survey results, which would help management allocate limited resources to areas where feedback has indicated customer dissatisfaction, thereby improving taxpayer services. In addition, the usefulness of the surveys as a tool to improve the taxpayer experience is limited unless Service-wide management:

- Is aware of the survey results and the concerns raised.
- Considers the concerns raised when making improvements to systems and processes.
- Follows up on how the improvements affected the customer experience, including customer satisfaction.

The Chief Taxpayer Experience Officer should:

Recommendation 1: Oversee all customer satisfaction surveys to help ensure that the IRS follows existing Federal guidance for tracking survey feedback.

Management's Response: The IRS agreed with this recommendation and will create enterprise-wide guidance for monitoring and evaluating customer feedback, including surveys.

Recommendation 2: Collaborate with division management to ensure that the concerns raised by the survey results are: 1) shared Service-wide; 2) considered in system and process improvements; and 3) evaluated to determine the effects of the improvements on the customer experience, including customer satisfaction.

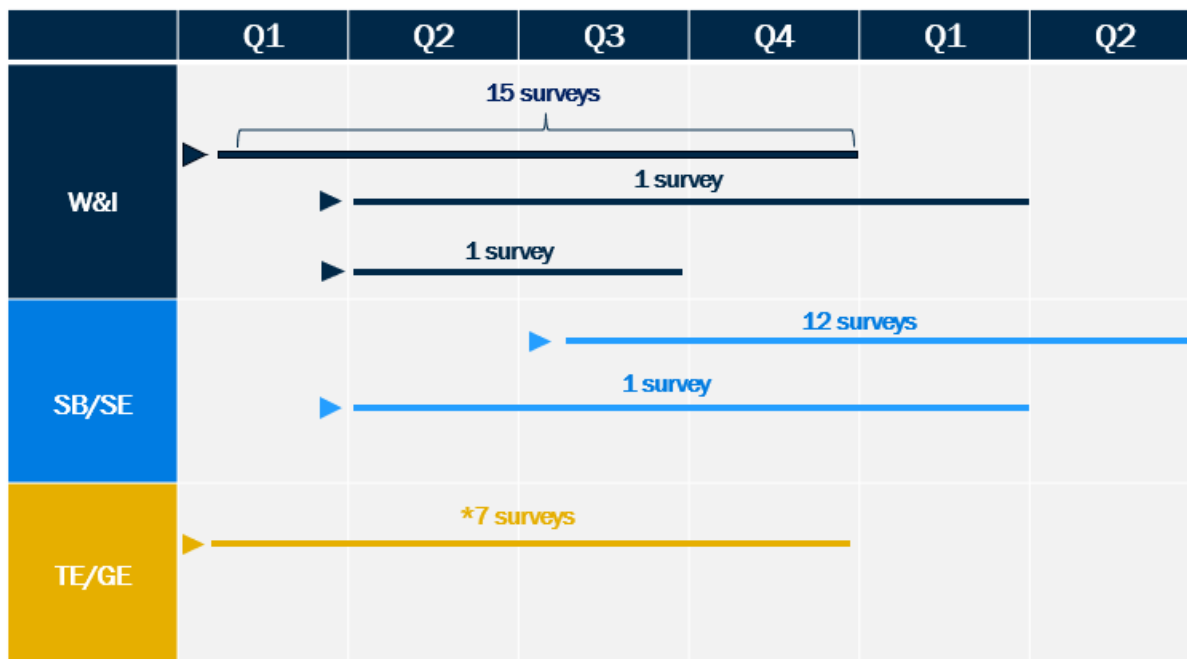
Management's Response: The IRS agreed with this recommendation and will create enterprise-wide guidance for divisions to share customer satisfaction survey results and to recommend improvements to systems and processes, along with establishing a repository for customer experience results.

Inconsistent survey delivery schedules make analysis of Service-wide results difficult

The IRS does not have centralized oversight of customer satisfaction surveys to ensure that its divisions are delivering surveys on a consistent schedule. In the W&I Division, all but two surveys are administered on a fiscal year basis (October 1 through September 30), with contractors generally providing survey results throughout the year on a semiannual or quarterly

basis.¹⁶ However, most SB/SE Division customer satisfaction surveys are administered April 1 through March 31, and contractors provide the survey results just once a year.¹⁷ Figure 2 shows the differing delivery schedules for the various surveys.

Figure 2: Differing IRS Survey Delivery Schedules



*Surveys issued every other year

Source: TIGTA analysis of survey reports and interviews with IRS management. Q = Quarter.

Similar to the W&I Division, the TE/GE Division administers its surveys on a fiscal year basis (October 1 through September 30). However, in FY 2017, it began alternating the years it surveys customers between its Determination units and its Examination units instead of offering surveys each year like the other two divisions we reviewed. Management could not provide a reason for the TE/GE Division surveys being issued every other year. They surmised that it was due to resource constraints.

The Balanced Performance Measurement System recommends that survey results be reviewed on a regular basis and plans be developed to include specific strategies aimed at improving customer satisfaction. In addition, it recommends regular data collection, to include collection of survey data, to understand changes in performance and identify program improvement options.

We determined that W&I and SB/SE Divisions' customer satisfaction survey report delivery schedules varied for different reasons. In some instances, the delivery schedules aligned with the operational needs of the function. For example, the W&I Division's *Media and Publications [Function] Forms Customer Satisfaction Survey* is administered during a month-long period after the function has finished distributing tax forms for the current tax year and its partners have

¹⁶ One W&I Division survey is issued on a calendar year basis, and another is administered on a filing season schedule (January through April).

¹⁷ One SB/SE Division survey is issued on a calendar year basis. In addition, the SB/SE Division's Private Debt Collection Program receives its survey results monthly.

used the most current forms. However, some survey delivery schedules were not subject to operational needs, but instead aligned with the terms of the contracts for each division.

Centralized oversight requiring standard time periods for administering customer satisfaction surveys, when applicable, could help ensure consistent trending of results and determine where limited resources could best be used to improve customer service. More consistency in the delivery and reporting of customer satisfaction surveys could improve IRS leadership's ability to assess customer satisfaction results and take strategic and timely actions.

Recommendation 3: The Chief Taxpayer Experience Officer should coordinate with division management to administer surveys on consistent delivery and reporting schedules throughout the IRS, when applicable.

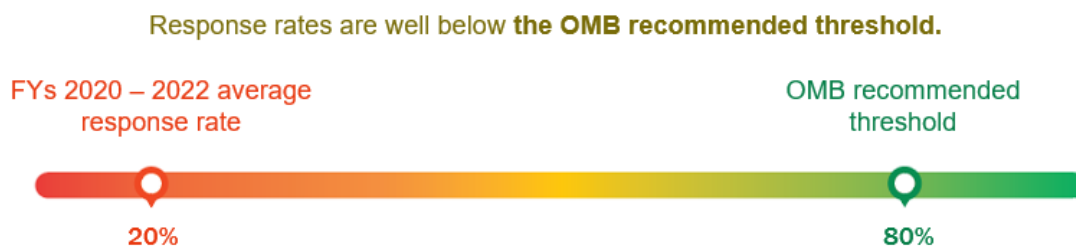
Management's Response: The IRS partially agreed with this recommendation and will create enterprise-wide guidance for consistency, while maintaining flexibility to ensure that the IRS business units can use approaches best suited to their varied customer segments.

Office of Audit Comment: The IRS's planned corrective actions meet the intent of the recommendation.

Survey response rates were low and nonresponse bias analyses were not performed for most surveys

Nonresponse bias analyses were not performed for 32 (86 percent) of the 37 surveys reviewed even though each had average overall customer satisfaction survey response rates well below the OMB's recommended 80 percent threshold.¹⁸ The W&I and TE/GE Divisions did not conduct any survey nonresponse bias analyses to ensure that the respondent population was unbiased. The SB/SE Division's Research function completed limited nonresponse bias analyses that reviewed the differences between survey respondents and survey nonrespondents for five of the 13 SB/SE Division surveys administered during FY 2022 but did not identify any variables that could improve response rates. Figure 3 shows that surveys from the three divisions do not meet the recommended 80 percent response rate threshold.

Figure 3: Average Response Rate for Division Surveys



Source: TIGTA analysis of survey reports.

¹⁸ OMB Standards and Guidelines for Statistical Surveys (September 2006).

According to *OMB Standards and Guidelines for Statistical Surveys*, nonresponse bias analyses determine why survey participants are unwilling or unable to respond to a survey question or an entire survey. It requires Federal agencies to conduct a nonresponse bias analysis when response rates or other factors suggest the potential for bias to occur. This guidance recommends several best practices for when to complete a nonresponse bias analysis, including if the survey response rate is below 80 percent.

In addition, best practices outlined by the Federal Committee on Statistical Methodology (FCSM) emphasize the importance of completing nonresponse bias analyses to evaluate survey quality.¹⁹ FCSM guidance acknowledges that a consensus does not exist within the survey industry for a linear relationship concerning response rates and levels of survey bias. However, the FCSM recommends analyzing survey response rates to determine survey bias and improve survey quality. In addition, the FCSM notes potential survey error risks when completing nonresponse bias analyses, such as those for telephone-based surveys where survey respondents may lack telephone landlines or be less responsive to questions when asked over the telephone.²⁰ These survey errors could cause survey response rates to misrepresent the survey population and the nonresponse bias error rate.

The FCSM strongly encourages users to complete nonresponse bias analyses anytime survey administrators want to assess the quality of their surveys and reduce survey error. An FCSM best practice is to plan on conducting a nonresponse bias analysis as part of the survey life cycle.

Management from the three divisions stated that no industry response rate standard exists for customer satisfaction surveys because of the varying populations and the differences in the expected ranges of response rates for surveys. For example, survey response rates may be influenced by the type of service or product offered, how the survey is delivered or received, public and personal opinions about the study's sponsor, and customer's feelings or experiences with the product or service.

Management also stated that they have attempted to improve response rates for 10 (26 percent) of the 38 survey reports we reviewed. Actions taken included extending the survey deadline; sending survey reminders; increasing the number of surveys forwarded to potential respondents; offering more online options; and decreasing the number of survey questions. These actions improved response rates for four (40 percent) of the 10 surveys the following year. The response rates for the remaining six (60 percent) surveys did not improve. However, the three divisions generally did not attempt to determine why response rates were low.

In addition, we determined that W&I Division customers who spoke with an IRS telephone assistor were not always offered and transferred to automated satisfaction surveys administered through an Interactive Voice Recognition (IVR) system at the end of their call.²¹ For example, W&I Division E-help customer satisfaction survey respondents are randomly selected for a telephone IVR system survey at the conclusion of the customer service call. The IRS telephone

¹⁹ *Federal Committee on Statistical Methodology, Best Practices for Nonresponse Bias Reporting* (June 2023).

²⁰ Survey error is the difference between the survey estimate and the true value. Survey error is determined from the results of all errors that arise in the design, collection, processing, and analysis of survey data.

²¹ The IVR system is an automated telephone system that combines pre-recorded messages or text-to-speech technology to engage callers.

assistor is notified of the selection via a software application pop-up and should offer to transfer the caller to the survey before ending the call. Once the taxpayer is transferred to the IVR system survey, it is a fully automated process without any further IRS employee interaction.

However, W&I Division management informed us that in several instances, the assistor failed to transfer the caller to the survey after the application indicated that the caller was selected. Not offering surveys precludes taxpayers from giving feedback that could improve W&I Division telephone customer service operations.

Finally, the TE/GE Division is not assessing evolving technological trends and customer preferences for survey delivery to reduce survey bias. Management was unable to explain why mail survey delivery is the only method the TE/GE Division uses for administering customer satisfaction surveys.

Failure to complete nonresponse bias analyses increases the risk that the results of customer satisfaction surveys are misrepresentative of the respondent population. Surveys with indicators of high response bias, such as low response rates, may not be reflective of the overall customer experience and result in surveys that are less dependable for identifying areas needing improvement.

Recommendation 4: The Chief Taxpayer Experience Officer should coordinate with division management to monitor and improve survey quality to reduce nonresponse bias as well as ensure that taxpayers have access to customer satisfaction surveys.

Management's Response: The IRS agreed with this recommendation and will create enterprise-wide guidance to provide best practices in survey administration, monitoring for customer experience, and increasing taxpayers' access to customer satisfaction surveys.

Recommendation 5: The Commissioner, TE/GE Division, should assess evolving technologies and customer preferences for survey delivery.

Management's Response: The IRS agreed with this recommendation and will assess evolving technologies and customer preferences for survey delivery.

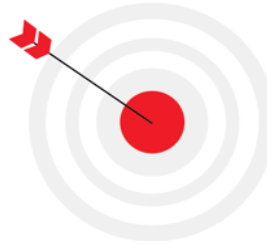
Goals were not established for most customer satisfaction surveys

We determined that only seven (19 percent) of the 37 surveys we reviewed had goals. The remaining 30 (81 percent) surveys reviewed did not establish goals. The W&I Division had goals for six of its 17 surveys we reviewed. SB/SE Division management stated that one of their 13 surveys had an annual overall satisfaction goal but did not provide supporting documentation. The TE/GE Division did not establish customer satisfaction goals for the results of its surveys. However, W&I and SB/SE Divisions' survey goals are limited to overall satisfaction scores and not tied to more specific result categories within these surveys.

For FY 2023, W&I Division surveys had overall customer satisfaction goals ranging from 55 percent to 90 percent, with an average of 70 percent. W&I Division management stated that they established overall customer satisfaction survey goals based on the availability of appropriated funds. The

SB/SE Division's *Private Debt Collection Survey* had an overall customer satisfaction survey goal of 95 percent in FY 2022.²² However, none of the three divisions established goals for any of the 456 survey categories we

reviewed for which benchmarks could have been applicable.²³ For example, the three divisions did not establish survey customer satisfaction rating goals for the survey categories "taxpayer's satisfaction with the length of the examination process," "taxpayer's satisfaction with the clarity of examination status updates," and "taxpayer's satisfaction with the clarity of IRS written correspondence."



The IRS is unable to report on the improvement of customer satisfaction **without goals and benchmarks.**

The Balanced Performance Measurement System recommends that management link goals to Service-wide priorities and review the results of customer satisfaction surveys on a regular basis. It also states that IRS offices are responsible for:

- Setting benchmarks for established measures for current and future periods based upon the previous year's results.
- Providing detailed information explaining factors that affect performance and explanations when these benchmarks are not met.

Management from the three divisions could not provide a cohesive strategy regarding customer satisfaction survey goals, explaining that customer satisfaction survey results are used to assess taxpayer feedback, but the results are linked only to overall satisfaction goals. However, W&I Division management explained that in FYs 2020 and 2021, overall survey goals were not developed because of the Pandemic. TXO management also stated that they are developing customer experience metrics in collaboration with other IRS divisions, including customer satisfaction metrics.

Without goals, management cannot compare actual results with quantitative expectations and report agency progress at improving customer satisfaction. In addition, not linking survey results to customer satisfaction goals or improvement objectives prevents the IRS from allocating limited resources to program areas that will improve the taxpayer experience.

²² The *Private Debt Collection Survey* assesses contractors who assist the IRS with collecting overdue balances. It does not assess IRS employees.

²³ Categories related to overall or general satisfaction were excluded from our analyses of corrective actions because we concluded that overall satisfaction is not a specific, actionable category.

Recommendation 6: The Chief Taxpayer Experience Officer should collaborate with division management to develop and track customer satisfaction survey goals to reflect the priorities outlined in the Balanced Performance Measurement System.

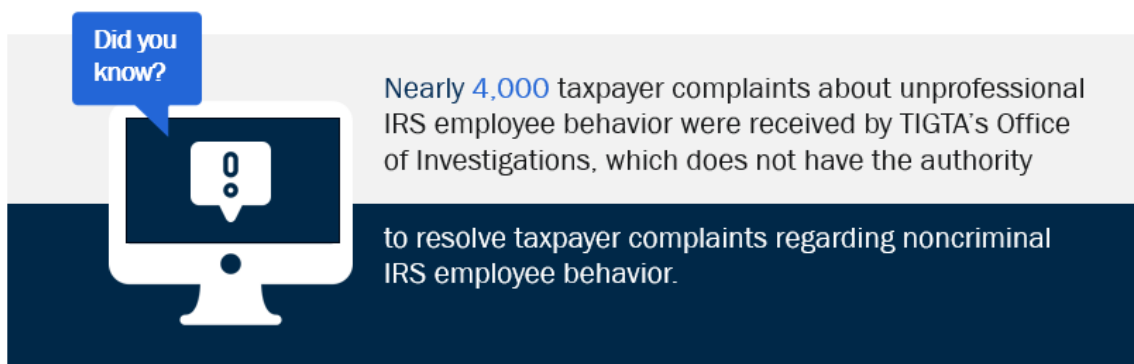
Management's Response: The IRS agreed with this recommendation and will develop a tool to provide data to assist IRS leadership in evaluating customer experience as part of the decision-making process.

The IRS Does Not Have an Efficient, Direct Taxpayer Complaint Process

Taxpayers do not have an easily accessible process to report unprofessional IRS employee behavior and instead use other, less efficient avenues to file complaints. For example, W&I Division management stated that some customer complaints originate from IRS media channels or through the TIGTA online Office of Audit Suggestion Box. In addition, some taxpayers file complaints with the Taxpayer Advocate Service or TIGTA's Office of Investigations, which do not have responsibility for resolving taxpayer complaints about unprofessional IRS employee behavior. In addition, any taxpayer complaints about specific IRS employees provided in the customer satisfaction survey responses are not acted upon because the contract survey vendors remove employee-identifying information from the survey results. The only process the IRS currently has for taxpayers to file employee conduct complaints is to directly contact the employee's manager.

When complaints about an IRS employee's professionalism are filed with offices that do not have responsibility for correcting such behavior, it can lead to unproductive time and inefficiencies in these functions as well as the IRS. For TIGTA's Office of Investigations, the hours spent investigating these types of complaints is time taken away from investigating potential criminal activities by or against IRS employees. Figure 4 shows that taxpayers filed thousands of complaints with TIGTA during FYs 2021 through 2023.

Figure 4: Number of Unprofessional Behavior Complaints Filed With TIGTA for FYs 2021 Through 2023



Source: TIGTA analysis of TIGTA's Office of Investigations customer complaint system data.

For example, using data from TIGTA's Office of Investigations customer complaint system, we determined that 3,926 taxpayer complaints about unprofessional IRS employee behavior were processed between FYs 2021 and 2023. TIGTA's special agents spent approximately 22,430 hours, or 10 full-time equivalent positions, investigating these complaints before

referring 783 unprofessional employee behavior cases to the IRS for potential personnel actions such as counseling the employee.²⁴

We also reviewed data from the IRS's Automated Labor and Employee Relations Tracking System and determined that the IRS processed 694 taxpayer complaints about unprofessional IRS employee behavior between FYs 2021 and 2023, some of which were referred to the IRS by TIGTA's Office of Investigations for further action.²⁵ This is approximately 18 percent of the cases processed by the Office of Investigations during the same time period. In addition, TIGTA's online Office of Audit Suggestion Box received 36 complaints between March 28, 2023, and April 19, 2024, regarding IRS employee behavior, including four complaints about a lack of a formal complaint process at the IRS.²⁶ The Suggestion Box received an additional four complaints that mentioned a lack of a formal complaint process but did not mention unprofessional IRS employee behavior.

Executive Order 12862 requires Federal agencies to make agency complaint systems easily accessible and requires agencies to provide the means to address customer service complaints.²⁷ *The Taxpayer Bill of Rights* specifies that taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.²⁸

IRS management acknowledged there may be opportunities to improve the current processes for receiving complaints about individual employees. However, management believes that IRS divisions are best suited to handle complaints about their respective employees within the confines of their management structures.

We agree that the employee's manager should address complaints about unprofessional employee behavior. However, an easily accessible, central repository for taxpayers to file complaints would streamline the process, making it more efficient and provide better customer service. Management could also use this central repository to trend complaints and identify specific division or Service-wide issues needing attention.

The IRS should evaluate other private and public sector complaint systems, including the system required for the Department of Veterans Affairs as a result of the Patient Advocate Tracker Act.²⁹ This Act required the implementation of a system for electronic submission of complaints about the delivery of health care services, which increased transparency through electronic monitoring of veterans' complaints. One option for a complaint system could be the establishment of an electronic submission application on the IRS's website for taxpayers to file complaints about unprofessional IRS employee behavior. This application would provide a more transparent and

²⁴ A full-time equivalent is a measure of labor hours in which one full-time equivalent is equal to eight hours multiplied by the number of compensable days in a particular fiscal year.

²⁵ The Automated Labor and Employee Relations Tracking System is an internal database that tracks and documents all IRS employee or management misconduct investigations, to include TIGTA's Office of Investigations reports for criminal misconduct and taxpayer complaints alleging unprofessional IRS employee behavior.

²⁶ We did not investigate these complaints and cannot confirm that they were valid.

²⁷ Executive Order 12862, *Setting Customer Service Standards* (September 11, 1993).

²⁸ *The Taxpayer Bill of Rights* (September 2017).

²⁹ Pub. L. No. 117-175.

efficient way for taxpayers to raise their concerns about employee behavior directly with IRS management, which has the authority to take the necessary actions when warranted.

Recommendation 7: The Chief Taxpayer Experience Officer should coordinate with division management to establish an enterprise-wide approach to provide an easy, direct way for taxpayers to alert management about unprofessional IRS employee behavior.

Management's Response: The IRS partially agreed with this recommendation. The IRS stated that it will study how it might improve taxpayers' ability to submit feedback or complaints regarding unprofessional IRS employee behavior in addition to the existing channels that provide feedback directly to IRS employees' managers.

Office of Audit Comment: Although the IRS agreed to study alternatives for taxpayers to provide feedback about unprofessional IRS employee behavior, they did not commit to establishing any alternatives. TIGTA believes that establishing an alternative feedback channel is important because the primary mechanism for providing feedback (*i.e.*, directly contacting the employee's manager) may rely on the employee in question to provide their manager's contact information to an angry taxpayer. This could limit the effectiveness of this process because employees may be hesitant to provide angry taxpayers with their managers' contact information knowing that they are most likely going to be the subject of the taxpayer's anger. For example, a taxpayer recently notified TIGTA stating that despite multiple attempts to speak to several managers to complain about IRS employee behavior, the IRS employees repeatedly advised them that their managers were too busy, and that they would call them back within 24 hours. According to the taxpayer, no managers ever returned their calls.

Appendix I

Detailed Objectives, Scope, and Methodology

The overall objectives of this audit were to evaluate the IRS's process for measuring taxpayer satisfaction with customer service and determine how survey results are used to make improvements. To accomplish our objectives, we:

- Assessed how the IRS evaluates its customer satisfaction survey results, including information on the IRS's corrective action procedures, if deficiencies are identified.
- Determined how the W&I, SB/SE, and TE/GE Divisions use customer satisfaction survey results to improve their programs and the taxpayer experience by interviewing management to determine criteria, processes, and controls.
- Assessed the TXO's plans to consolidate the oversight of IRS customer satisfaction surveys.
- Assessed 38 customer satisfaction survey reports, including survey response rates, and trended the customer satisfaction ratings to determine how the W&I, SB/SE, and TE/GE Divisions used survey results to make improvements.
- Obtained taxpayer complaint data for cases involving taxpayer-initiated claims of unprofessional IRS employee behavior processed between FYs 2021 and 2023 from TIGTA's Office of Investigations customer complaint system and the IRS's Automated Labor and Employee Relations Tracking System as well as similar complaints received between March 28, 2023, and April 19, 2024, from TIGTA's online Office of Audit Suggestion Box.
- Determined why the IRS lacks a direct customer service complaint process for taxpayers to report unprofessional IRS employee behavior.

Performance of This Review

This review was performed with information received from the TXO, and the W&I, SB/SE, and TE/GE Divisions during the period October 2022 through June 2024. 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Major contributors to the report were Bryce Kisler, Assistant Inspector General for Audit (Management Services and Exempt Organizations); Carl Aley, Director; Cheryl Medina, Audit Manager; Vikram Singh, Lead Auditor; Michael McGovern, Auditor; and Peirce Peace, Auditor.

Data Validation Methodology

We performed tests to assess the reliability of the data from TIGTA's Office of Investigations customer complaint system and the Automated Labor and Employee Relations Tracking System. We evaluated the data by 1) performing electronic testing of required data elements and

2) interviewing agency officials knowledgeable about the data. We determined that the data were reliable for purposes of this report.

Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objectives: IRS policies, procedures, and practices to assess how customer satisfaction survey data are used to assess improvements in the effectiveness of programs and the taxpayer experience. To assess these controls, we reviewed the results of 37 customer satisfaction surveys to determine if the IRS used the results to reduce taxpayer burden. We also interviewed staff from the TXO as well as the W&I, SB/SE, and TE/GE Divisions to obtain an understanding of the policies and procedures for using customer satisfaction surveys to assess improvements needed in their programs.

Appendix II

Outcome Measure

This appendix presents detailed information on the measurable impact that our recommended corrective action will have on tax administration. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Taxpayer Burden –Actual; 3,962 taxpayers who did not have a direct complaint process to inform IRS management of unprofessional employee behavior (see Recommendation 7).

Methodology Used to Measure the Reported Benefit:

Many taxpayers file complaints about IRS employees with TIGTA's Office of Investigations, which does not have responsibility for resolving taxpayer complaints about unprofessional IRS employee behavior. Using data from TIGTA's Office of Investigations customer complaint system, we identified 2,230 taxpayer complaints in FY 2021; 842 taxpayer complaints in FY 2022; and 854 complaints in FY 2023, concerning unprofessional IRS employee behavior. Between FYs 2021 and 2023, TIGTA's Office of Investigations received a total of 3,926 (2,230 + 842 + 854) taxpayer complaints.

In addition, TIGTA's online Office of Audit Suggestion Box received 36 taxpayer complaints between March 28, 2023, and April 19, 2024, about unprofessional IRS employee behavior, including four taxpayers who commented that there was no direct complaint process to inform the IRS of unprofessional employee behavior.

Total complaints received was $3,926 + 36 = 3,962$ taxpayers burdened.

Management's Response: The IRS disagreed with TIGTA's reported Taxpayer Burden outcome measure. The IRS stated that it requested information to evaluate TIGTA's analysis; however, TIGTA did not provide it because the nature of the investigative process precluded it from sharing its analysis and underlying data for IRS review. While TIGTA identified 3,962 instances of taxpayers who did not have a direct complaint process to inform the IRS of unprofessional employee behavior, only 36 were provided for the IRS to review.

Office of Audit Comment: Due to the nature of the investigative process, we were precluded from sharing the details of the cases used in our analysis of the 3,962 unprofessional IRS employee behavior complaints made to TIGTA's Office of Investigations. However, between FYs 2021 and 2023, TIGTA's Office of Investigations referred 783 of these cases to IRS management.

Appendix III

Management's Response to the Draft Report



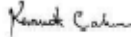
CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

September 4, 2024

MEMORANDUM FOR DANNY R. VERNEUILLE
ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM:

Kenneth C. Corbin 
Chief, Taxpayer Services Division

Digitally signed by Kenneth C.
Corbin
Date: 2024.09.04 08:18:27 -04'00'

SUBJECT:

Draft Audit Report – Customer Satisfaction Survey Results Are
Not Used Effectively to Improve Taxpayer Services
(Audit No.: 202310023)

Thank you for the opportunity to review and provide comments on the subject draft report. The IRS has a longtime history of surveying taxpayers to gauge their satisfaction with services received over a wide range of different service channels. Taxpayers and other external stakeholders have diverse and disparate needs that cannot be addressed by a standardized or generic service experience. Most taxpayers interact with the IRS only once a year when they file their tax returns and may contact us only for assistance with filing or tax law questions, or to ascertain the status of their refund. Other taxpayers may have more complex circumstances that require assistance with account resolution or compliance activity. Over time, the survey vehicles generally evolved independently to meet the needs of the programs for which they were developed and there was minimal overlap in their administration. As the IRS transforms and modernizes its operations to better serve our stakeholders, we will have centralization of the survey process that will permit us to leverage resources in areas where potential improvements are possible and share lessons learned throughout the organization.

The purpose of customer satisfaction surveys is to gather candid feedback from taxpayers and use that data to assist with identifying, planning, and prioritizing process and program improvements. Many IRS customer satisfaction surveys have been in use for extended periods of time and provide valuable insights in program satisfaction levels over time. Their inherent purpose is to ensure that satisfaction levels with service, navigation and resolution remain consistent.

We strive to hear the voice of the taxpayer but must work within the constraints prescribed by the Office of Management and Budget (OMB) that dictate the initial seven questions and impose an overall limit of no more than 15 questions. The new OMB

Circular A-11, Section 280 requirements being implemented across the federal service environment further constrain data collection by dictating the initial eight responses and imposing a time limit of no more than five minutes for the survey. The remaining space in the survey questionnaire is devoted primarily to understanding overall satisfaction, resolution, and navigation with little opportunity to introduce specific operational aspects for feedback.

Relying solely on customer satisfaction scores leads to a reactive customer service approach focused on fixing issues after they occur, rather than proactively improving the customer experience. Additionally, if the focus is only on the conversations rated by customers, a large part of support volume that never receives any customer feedback is ignored. Despite limitations, the IRS works to hear the voice of the taxpayer through many mediums, including surveys, where customers provide their opinions about recent service experience. Because surveys are not a precise science, they are used in conjunction with other data points to assist in making more informed decisions, monitoring performance, and setting goals. We recognize the importance of using satisfaction data to improve services offered while also understanding that they are one piece of the puzzle. Centralizing IRS surveys into one organization is a significant step in improving our ability to understand taxpayer sentiment and make program changes when it makes good business sense to do so. These changes will build upon the IRS' commitment to improving the taxpayer experience.

Satisfaction surveys are an important component of how we learn about what our taxpayers, tax practitioners and other customers are experiencing, whether positive or negative, when working with the IRS. Overall, recommendations made in the report reinforce the need for the work that the Taxpayer Experience Office (TXO) was designed to do and are generally consistent with work that is planned or in progress.

Since the TXO was formed in 2022, much of its work to date occurred after the evaluation period covered by this review. Soon after formation, the TXO partnered with the Office of Online Services and the Taxpayer Services Division, formerly the Wage and Investment Division, to begin simplifying and standardizing satisfaction surveys for key taxpayer-facing journeys such as IRS.gov, Individual Online Account, certain taxpayer service telephone lines, and our in-person Taxpayer Assistance Centers. This coordination served as a proof of concept and a first step in evaluating how the IRS might better coordinate customer satisfaction survey processes and their evaluation across the IRS enterprise.

Beginning in fiscal year 2024, the TXO led the coordination of these surveys and provided quarterly analysis of them to certain key IRS leadership. Furthermore, the TXO is developing a customer experience dashboard that is envisioned to combine the insights received from feedback sources, including customer satisfaction surveys, with operations data. The goal of the dashboard is to deliver usable customer experience

3

data and insights to leadership that will assist in the prioritization of processes, training, and technology initiatives in a way that considers the impact on taxpayer experience.

Our responses to your specific recommendations are enclosed. If you have any questions, please contact me, or a member of your staff may contact Courtney Kay-Decker, Deputy Chief Taxpayer Experience Officer, Taxpayer Experience Office, at 202-491-2355.

Attachment

Attachment

Recommendations

The Chief Taxpayer Experience Officer should:

RECOMMENDATION 1

Oversee all customer satisfaction surveys to help ensure that the IRS follows existing Federal guidance for tracking survey feedback.

CORRECTIVE ACTION

We agree with this recommendation. We will create enterprise-wide guidance for monitoring and evaluating customer feedback, including surveys.

IMPLEMENTATION DATE

October 15, 2025

RESPONSIBLE OFFICIAL

Chief, Taxpayer Experience Office

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 2

Collaborate with division management to ensure that the concerns raised by the survey results are: 1) shared Service-wide; 2) considered in system and process improvements, and 3) evaluated to determine the effects of the improvements on the customer experience, including customer satisfaction.

CORRECTIVE ACTION

We agree with this recommendation. We will create enterprise-wide guidance for divisions to share customer satisfaction survey results and to recommend improvements to systems and processes, along with establishing a repository for customer experience results.

IMPLEMENTATION DATE

October 15, 2025

RESPONSIBLE OFFICIAL

Chief, Taxpayer Experience Office

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 3

The Chief Taxpayer Experience Officer should coordinate with division management to administer surveys on consistent delivery and reporting schedules throughout the IRS, when applicable.

CORRECTIVE ACTION

We partially agree with this recommendation. We will create enterprise-wide guidance for consistency, while maintaining flexibility to ensure the IRS business units can use approaches best suited to their varied customer segments.

IMPLEMENTATION DATE

October 15, 2025

RESPONSIBLE OFFICIAL

Chief, Taxpayer Experience Office

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 4

The Chief Taxpayer Experience Officer should coordinate with division management to monitor and improve survey quality to reduce non-response bias as well as ensure that taxpayers have access to customer satisfaction surveys.

CORRECTIVE ACTION

We agree with this recommendation. We will create enterprise-wide guidance to provide best practices in survey administration, monitoring for customer experience, and increase taxpayers' access to customer satisfaction surveys.

IMPLEMENTATION DATE

October 15, 2025

RESPONSIBLE OFFICIAL

Chief, Taxpayer Experience Office

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 5

The Commissioner, TE/GE Division, should assess evolving technologies and customer preferences for survey delivery.

CORRECTIVE ACTION

We agree with this recommendation. We will assess evolving technologies and customer preferences for survey delivery.

IMPLEMENTATION DATE

October 15, 2025

RESPONSIBLE OFFICIAL

Director, Compliance Planning and Classification, Tax Exempt and Government Entities Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 6

The Chief Taxpayer Experience Officer should collaborate with division management to develop and track customer satisfaction survey goals to reflect the priorities outlined in the Balanced Measurement Performance System.

CORRECTIVE ACTION

We agree with this recommendation. We will develop a tool to provide data to assist IRS leadership in evaluating customer experience as part of the decision-making process.

IMPLEMENTATION DATE

October 15, 2025

RESPONSIBLE OFFICIAL

Chief, Taxpayer Experience Office

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 7

The Chief Taxpayer Experience Officer should coordinate with division management to establish an enterprise-wide approach to provide an easy, direct way for taxpayers to alert management about unprofessional IRS employee behavior.

CORRECTIVE ACTION

We partially agree with this recommendation. We will collaborate with division management to study how we might improve taxpayers' ability to submit feedback or complaints regarding unprofessional IRS employee behavior in addition to the existing channels that provide feedback directly to the employees' managers.

IMPLEMENTATION DATE

October 15, 2025

RESPONSIBLE OFFICIAL

Chief, Taxpayer Experience Office

CORRECTIVE ACTION MONITORING PLAN

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

OUTCOME MEASURE

We do not concur with the reported Taxpayer Burden outcome measure. We requested sufficient information to evaluate the analysis and it was not provided. Our understanding is that the nature of the investigative process precluded the Treasury Inspector General for Tax Administration (TIGTA) from sharing its analysis and underlying data for IRS review. While the TIGTA identified 3,962 instances of taxpayers who did not have a direct complaint process to inform the IRS of unprofessional employee behavior, only 36 were provided for the IRS to review.

Appendix IV

Abbreviations

| | |
|-------|---|
| FCSM | Federal Committee on Statistical Methodology |
| FY | Fiscal Year |
| GAO | Government Accountability Office |
| IRS | Internal Revenue Service |
| IVR | Interactive Voice Recognition |
| OMB | Office of Management and Budget |
| SB/SE | Small Business/Self-Employed |
| TE/GE | Tax Exempt and Government Entities |
| TIGTA | Treasury Inspector General for Tax Administration |
| TXO | Taxpayer Experience Office |
| W&I | Wage and Investment |



**To report fraud, waste, or abuse,
contact our hotline on the web at www.tigta.gov or via e-mail at
oi.govreports@tigta.treas.gov.**

**To make suggestions to improve IRS policies, processes, or systems
affecting taxpayers, contact us at www.tigta.gov/form/suggestions.**

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