TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

The IRS's National Distribution Center Continues to Face Declining Demand

September 21, 2026

Report Number 2026-IE-R016

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HIGHLIGHTS: The IRS's National Distribution Center Continues to Face Declining Demand

Final Evaluation Report issued on September 21, 2026 Report Number 2026-IE-R016

Why TIGTA Did This Evaluation

We initiated this evaluation to assess the efficiency and effectiveness of IRS operations at the National Distribution Center (NDC).

The NDC provides planning and order fulfillment of IRS products to help taxpayers meet their tax obligations and to support internal IRS operations. The NDC stores paper products, including forms, instructions, general notices, publications, posters, signage, and other documents.

The IRS also has over 3,100 forms, instructions, and publications readily available on IRS.gov for taxpayers, tax professionals, and others to download or print. Both individual and business tax products are available on the website. Browser and mobile-friendly forms, accessible versions for people with disabilities, eBooks, and help with forms and instructions are also available on IRS.gov.

Impact on Tax Administration

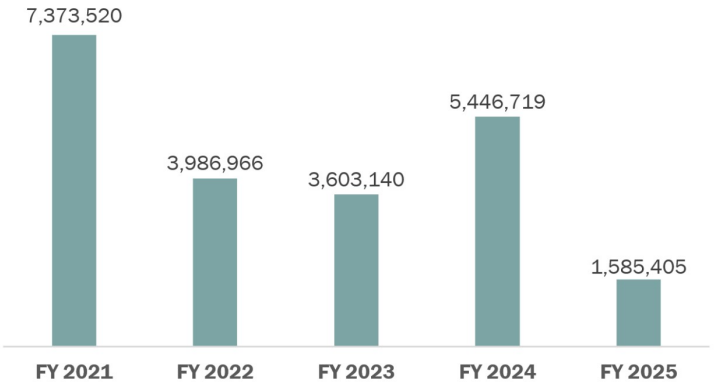
Taxpayers and stakeholders need to access forms, publications, and instructions to remain tax compliant. It is essential that the IRS provide multiple options for taxpayers and stakeholders to obtain products when submitting requests via telephone, fax, mail, and through the IRS's intranet and IRS.gov.

What TIGTA Found

We found that taxpayer orders for IRS paper products declined more than 20 percent from Fiscal Years (FY) 2021 through 2025. Given the decline in demand and other IRS initiatives to reduce paper, we believe that the IRS should reevaluate the size and scope of the NDC. This effort may also reduce the operating costs of the NDC. For example, the IRS spent approximately $15.1 million in FY 2025 to operate the NDC.

We also found that there are opportunities for the NDC to improve its inventory management. In FY 2025, approximately 1.6 million products maintained at the NDC were no longer needed or relevant and had to be disposed. For example, over 491,000 Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, were disposed.

The FY 2025 disposal costs were over $1.1 million, which is attributable to what it costs to print the products. Some of the factors contributing to excess obsolete inventory are beyond the IRS's control (*e.g.*, executive orders). However, other contributing factors (*e.g.*, inaccurate information) are within the IRS's control. The following infographic shows the total number of products that the NDC disposed of over the past five years.



In addition, we found that the NDC's performance metric does not fully reflect order fulfillment time. NDC management calculates order fulfillment from the date an order is processed (*i.e.*, when an employee gets the order to fill) rather than the date the order is received (*e.g.*, when a taxpayer places an order). As a result, the NDC does not track the total length of time from start to finish for orders.

What TIGTA Recommended

We recommended that the Chief, Taxpayer Services:

- Conduct a benefit-cost analysis of NDC operations to determine a future model.
- Improve inventory management.
- Modify existing additional performance metrics.

The IRS agreed with all recommendations.

TREASURY INSPECTOR GENERAL
for Tax Administration

DATE: September 21, 2026

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Nancy A. LaManna
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Evaluation Report – The IRS's National Distribution Center Continues to Face Declining Demand (Evaluation No.: IE-25-027)

This report presents the results of our review to assess the efficiency and effectiveness of Internal Revenue Service operations at the National Distribution Center. This review is part of our Fiscal Year 2026 Annual Program Plan and addresses the major management and performance challenge of *Improving Operational Efficiencies.*

Management's complete response to the draft report is included as Appendix II. If you have any questions, please contact me or Kent Sagara, Director, Inspections and Evaluations.

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Background

The National Distribution Center (NDC) provides planning and order fulfillment of Internal Revenue Service (IRS) products to help taxpayers meet their tax obligations and to support internal IRS operations. The NDC stores paper products, including forms, instructions, general notices, publications, posters, signage, and other documents. Figure 1 notes the NDC's primary users.

Figure 1: Primary Users of NDC Services

Source: IRS intranet.

Users interested in ordering paper products from the NDC submit their requests through telephone, fax, mail, or online options. Tax products that users can order include forms for individuals and businesses. Individuals can order forms such as Form 1040, *U.S. Individual Income Tax Return* and its supporting schedules, (A, B, C, D, E, *etc.*,) to report specific income, deductions, or credits. Employers can order business information forms such as Forms W-2, *Wage and Tax Statement* and W-3, *Transmittal of Wage and Tax Statements*. Businesses can also order tax forms such as Forms 1065, *U.S. Return of Partnership Income* and 1120, *U.S. Corporation Income Tax Return*.

According to NDC personnel, more than 900 items in the warehouse can be shipped to users. In addition, the NDC prints low-volume orders on demand that include products not currently stored. However, on-demand print orders comprise less than 10 percent of the NDC's order volume. In total, users can order over 1,000 products to assist with tax-reporting requirements.

There are limits on how much product users can request. For example, taxpayers are limited to 20 forms and 5 copies of instructions (one copy of the corresponding instructions is automatically included with forms).

Results of Review

Our evaluation focused mainly on NDC operations, including processes and metrics. We found that taxpayer orders for paper products declined more than 20 percent from Fiscal Years (FY) 2021 through 2025. Given the decline in demand and other IRS initiatives to reduce paper, we believe that the IRS should reevaluate the size and scope of the NDC. This effort may also reduce the operating costs of the NDC. For example, the IRS spent approximately $15.1 million in FY 2025 to operate the NDC.

Additionally, we identified the following areas that need improvement within the current NDC operation.

- **Improve the NDC's inventory management and forecasting processes.** In FY 2025, approximately 1.6 million products were no longer needed or relevant. For example, over 491,000 Forms 1096, *Annual Summary and Transmittal of U.S. Information Returns*, were disposed. According to the IRS, disposal costs in FY 2025 were more than $1.1 million, which is attributable to what it costs to print the products. Some of the factors contributing to disposals are beyond the IRS's control (*e.g.*, executive orders and revisions changes). However, other contributing factors (*e.g.*, inaccurate information and excess inventory) are within the IRS's control. These disposals highlight an opportunity to improve inventory management and forecasting processes.
- **Better align the NDC's performance metric and timeliness goal.** The NDC's timeliness goal is to close orders within seven days. However, the NDC's current performance measure is calculated from the date an order is processed (*i.e.*, when an employee gets the order to fill) rather than the date the order is received (*e.g.*, when a taxpayer places an order). As a result, the NDC does not track the length of time orders are held prior to processing. We believe that this current metric does not provide a complete or accurate measure of customer wait time from start to finish for orders.

The IRS Needs to Reevaluate the National Distribution Center Given Declining Demand and Other Initiatives That Seek to Reduce or Eliminate Paper

As demand for NDC services declines and digital service options increase, we found that the IRS has not conducted a benefit-cost analysis to determine the resources needed to effectively run the NDC.[1] We acknowledge that a segment of taxpayers will continue to need access to NDC services to comply with tax obligations. However, the demand for NDC services has steadily declined over the last five years.

Without an analysis, the IRS risks retaining an operating model that no longer aligns with taxpayer preferences. The following factors support our belief that the IRS should conduct a

[1] Office of Management Budget Circular No. A-94, *Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs* (Rev. November 2023), provides rules for benefit-cost and cost-effectiveness analyses of federal programs. These analyses are systematic ways to assess the impact of government projects, in which benefits and costs are reported using a common measure (usually dollars) and are compared.

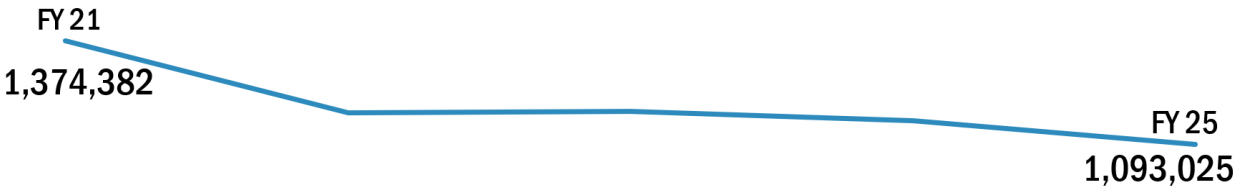
formal benefit-cost analysis to determine how to align the NDC's mission with a decreasing demand for its services and the IRS promoting paperless processing.

NDC operating costs for FYs 2021 through 2025 have fluctuated despite a consistent, gradual decrease in demand

Figure 2 shows that orders for paper products declined over 20 percent from FYs 2021 through 2025. The IRS attributed this decrease to its internal offices ordering less training materials, tax law requirements changing for businesses, and taxpayers accessing forms electronically.

For example, the IRS.gov website has over 3,100 forms, instructions, and publications available for individual and business taxpayers, tax professionals, and others to download and print. Browser and mobile-friendly forms, accessible versions for people with disabilities, eBooks, and help with forms and instructions are also available on IRS.gov.

Figure 2: In the Past 5 Years, NDC Orders Declined Over 20 Percent

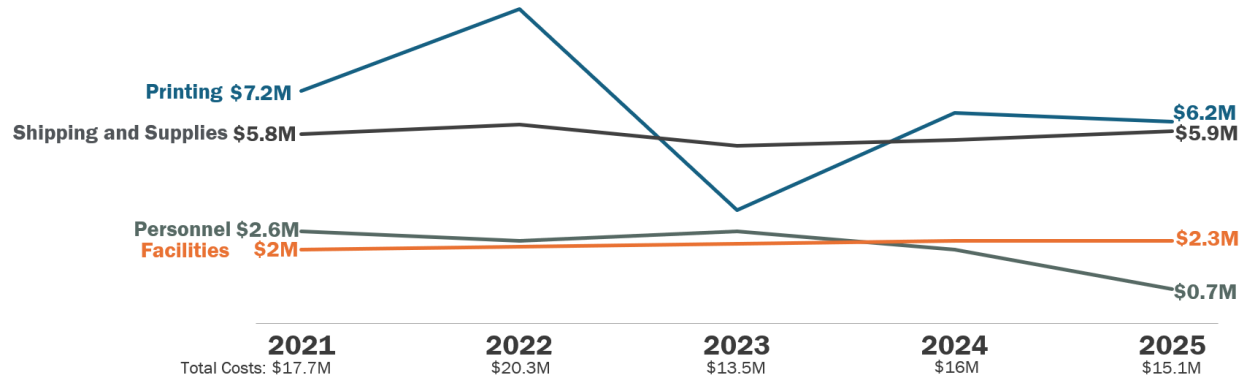


Source: Information provided by NDC personnel.

Operating costs for the NDC

The IRS stated that the NDC's operating costs in FY 2025 were approximately $15.1 million. Figure 3 shows that annual NDC operating costs for FYs 2021 through 2025 have fluctuated despite a consistent gradual decrease in demand.[2]

Figure 3: Annual NDC Operating Costs From FYs 2021 Through 2025 Have Fluctuated



Source: Information provided by NDC personnel. Costs are in millions.

[2] Numbers will not add up due to rounding.

As Figure 3 shows, personnel costs declined significantly between FYs 2024 and 2025. This was attributed to planned retirements and employees taking one of the deferred resignation program offers, which decreased staffing by 44 percent.[3]

The IRS's attempts to improve NDC efficiencies

Recognizing that orders have decreased in recent years, the IRS added the Correspondence Production Services (CPS) unit to the NDC facility in December 2024. The expenses for CPS totaled $6.9 million in FY 2025. The CPS unit prints, inserts, sorts, and mails specific IRS correspondence (notices and letters) to taxpayers, whereas the NDC handles fulfillment services and product distribution. For FY 2025, the CPS sent over 18 million correspondences to taxpayers, while the NDC mailed over 44 million products.[4]

The IRS's decision to add the CPS to the NDC was driven by the opportunity to leverage available resources. Both the NDC and CPS use some of the same resources, such as the mail room, warehouse, technology, and cross-trained employees. While these functions work independently, some NDC and CPS responsibilities overlap.

Even though a comprehensive analysis has not been conducted on the NDC, IRS management is identifying products with low demand and engaging with NDC users to determine which forms are still needed. IRS management also stated that they are reviewing printing contract requirements to use companies with smaller batch requirements to improve efficiency.

In addition, IRS management said they would like to print more at the NDC because in-house printing costs are lower than using a contractor. However, the Congressional Joint Committee on Printing, which oversees the U.S. Government Publishing Office, limits the IRS's ability to expand printing certain products at the NDC.[5]

Shifting toward a paperless environment within the IRS

While NDC and CPS operations focus on mailing and generating paper documents, the IRS has initiated several efforts to move toward paperless processing. The IRS implemented the following paperless processing initiatives and an executive order to modernize payments.

- **Paperless Initiatives**

  In August 2023, the IRS launched its Paperless Processing Initiative. The initiative sought to eliminate up to 200 million pieces of paper annually, cut processing times in half, and expedite refunds by several weeks. During the 2025 Filing Season, the IRS implemented the Zero Paper Initiative, which converts paper filings and mailings into digital formats. For the 2026 Filing Season, the Zero Paper Initiative will focus on using contractors to digitize and electronically process most paper-filed Forms 940, *Employer's Annual Federal Unemployment Tax Return*; Forms 941, *Employer's Quarterly Federal Tax Return*;

[3] A governmentwide initiative, the deferred resignation programs allowed federal employees, including those at the IRS, to voluntarily resign or retire early. Employees retained all pay and benefits while remaining on paid administrative leave through September 30, 2025, or later if the employee's retirement date was between October 1 and December 31, 2025.

[4] An order can have multiple products shipped.

[5] The Congressional Joint Committee on Printing generally oversees compliance with laws, rules, and regulations designed to minimize printing costs to the American people.

and Forms 1040, *U.S. Individual Income Tax Return*. The goal is to reduce the overhead and cost of paper processing and have the IRS working in a fully digital environment. The IRS plans to achieve this goal by expanding existing document intake tools so that taxpayers can submit more documents to the IRS electronically.

- **Executive Order and Federal Modernization Efforts**

  An executive order and broader federal modernization efforts focus on improving digital government services, modernizing customer service delivery, and reducing reliance on paper processing where possible. In March 2025, an executive order directed federal agencies to shift from paper-based payments to electronic methods. This required the IRS to phase out paper check disbursements and receipts by September 2025.[6] According to the IRS, it generally stopped issuing paper refund checks for individual taxpayers after September 30, 2025. However, in some limited circumstances where no alternative was available, paper payments were still made. The executive order assists IRS efforts to identify financial fraud and improper payments, increase efficiency, reduce costs, and enhance the security of federal payments.

With declining demand, operating costs totaling more than $15.1 million, and paperless modernization efforts, we believe that the IRS should conduct a benefit-cost analysis to determine the most effective future structure, scope, and staffing model for the NDC.

Recommendation 1: The Chief, Taxpayer Services, should conduct a benefit-cost analysis of NDC operations to determine the most effective future structure, scope, and staffing model.

Management's Response: The IRS agreed with this recommendation and will evaluate NDC operations to determine the most effective future structure, scope, and staffing model.

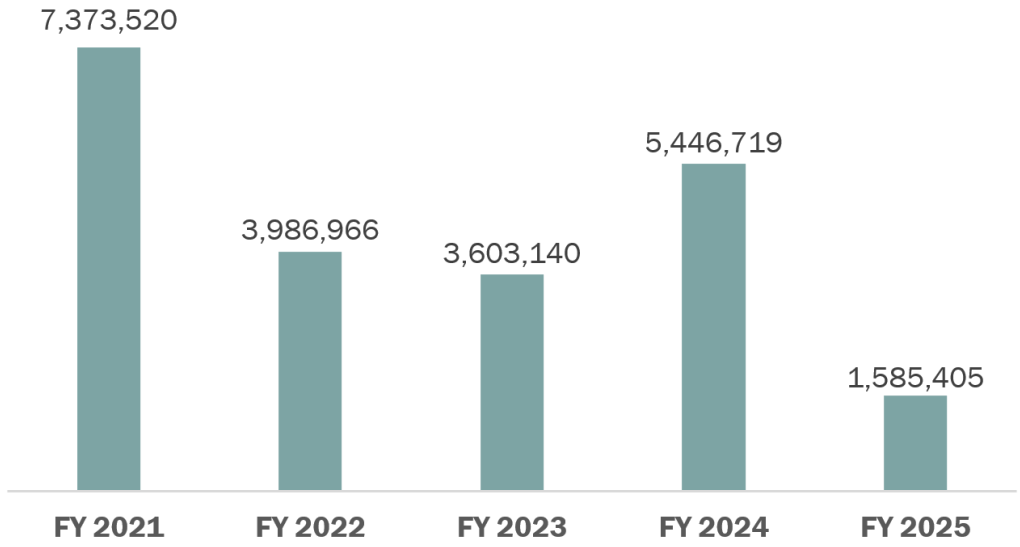
The National Distribution Center's Forecasting and Performance Metrics Need Refinement

Forecasting methods need to improve

The IRS spends millions of dollars printing and disposing of products maintained at the NDC. This spending occurs even as demand for NDC services continues to decline and the IRS expands electronic filing and paperless initiatives. In FY 2025, the IRS spent over $6.2 million on printing. In FY 2025, according to the IRS, it cost $1.1 million to dispose of approximately 1.6 million products maintained at the NDC that were no longer needed or relevant. For example, over 491,000 Forms 1096, were disposed. The IRS attributed most of the disposal costs to what it cost to print these products. The IRS attributes document disposals to revision changes, executive orders, inaccurate information, excess inventory, and damaged materials. Figure 4 shows the total number of products that the NDC disposed of over the past five years.

[6] Executive Order 14247, *Modernizing Payments To and From America's Bank Account* (March 2025).

Figure 4: Total Number of Products That the NDC Disposed of Over the Past 5 Years



Source: Information provided by NDC personnel.

According to the IRS, fluctuations between FYs 2023 and 2025 reflect operational improvements, policy changes, and shifts in taxpayer behavior as the IRS continues to reduce excess inventory of printed products. Increased product disposals in FYs 2023 through 2024 were attributed to changes in the electronic filing threshold. For example, since January 2024, taxpayers who file more than 10 Forms W-2 and 1099 (in aggregate) for the year are required to electronically file all forms. The previous threshold was 250 returns, so the new requirement has accelerated the shift away from paper filing.

The IRS attributed the decrease in product disposals that occurred in FYs 2024 through 2025 to corrective actions taken. For example, IRS management shared that:

- Enhanced use of data analytics to better align print quantities with historical taxpayer demand resulted in smaller print runs and increased reliance on print-on-demand capabilities.
- Continued growth in electronic filing, transitioning certain products to electronic only formats, and eliminating some IRS forms reduced the need for large-scale printing. These combined efforts resulted in a more efficient production model that helped reduce excess inventory requiring disposal.

We acknowledge that the IRS is making progress to reduce product disposals at the NDC. However, we believe that further improvements can be made. We believe that the IRS should:

- Increase the number of orders that the NDC prints, up to the amount allowed under the IRS's agreement with the Joint Committee on Printing. This will help prevent the contractor from printing an order and then sending printed products back to the NDC to be stored and shipped. The IRS also stated that it currently prints low-volume orders on demand but this comprises less than 10 percent of the products at the NDC.

- Review the list of 1,000-plus products currently offered to those using NDC services and determine whether any of the products can be electronic only and no longer printed.
- Require IRS partners to notify the agency about products being destroyed. IRS officials stated that they have not reached out to IRS partners to identify what products have been destroyed. For instance, IRS officials did not reach out to personnel at Taxpayer Assistance Centers, Volunteer Income Tax Assistance sites, or the Tax Forms Outlet Program.[7] These IRS partners had over 36,000 orders. The IRS only conducts a voluntary survey to identify inventory on hand for the Tax Forms Outlet Program.

Recommendation 2: The Chief, Taxpayer Services, should improve inventory management to decrease the number of products that are being disposed of. This includes identifying low-volume products to print in-house, reviewing all printed products to determine whether to convert them to electronic versions, and requiring IRS partners to notify the agency about products being destroyed.

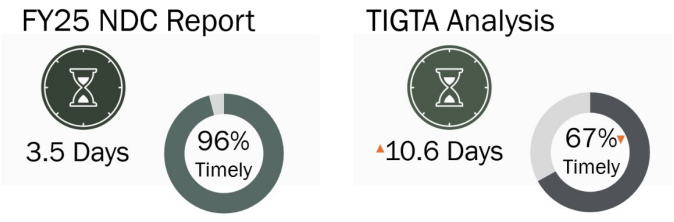
Management's Response: The IRS agreed with this recommendation and developed an initiative to strengthen inventory management and reduce product disposal. As of May 6, 2026, the IRS implemented the actions, including training staff on forecasting processes and identifying low-volume products for transition to print-on-demand or electronic only distribution. Forecasting incorporates filing season data to better align inventory with demand.

Current NDC performance metrics do not fully reflect customer wait times

The NDC performance metric is calculated from the date an order is sent to the floor for processing to when the order is shipped. Per NDC officials, they start measuring when the order is sent to the floor because they manage the release of orders based on available staffing each day. We believe that the NDC should also calculate its performance metric from when the order is received to when the order is shipped, which is a better performance indicator from the perspective of whomever placed the order.

According to IRS procedures, the agency should report performance measures that provide accurate, complete, reliable, and comparable data for stakeholders. Because the NDC does not track the length of time orders are held prior to processing, the NDC's timeliness data does not provide a complete or accurate measure of customer wait time from start to finish. We believe that this provides an inaccurate timeliness measure of the number of days in which the NDC processes orders.

For FY 2025, NDC officials stated their goal was to fulfill orders within 7 days. Using this approach, the NDC reported that in FY 2025, the average time to close an order was 3.5 days, with 96 percent timeliness.



[7] The Tax Forms Outlet Program offers tax products to the public through post offices, libraries, and other outlets.

However, we found that if the NDC calculated its metric from the order receipt date to the order fulfillment date, they would have only met their goal 67 percent of the time. In addition, it took the NDC an average of approximately 10.6 days to fulfill an order when measured from the date the order was placed, which is more than 7 days higher than what the IRS reported.

We acknowledge that the differences are not large, but capturing the true time it takes from order placement to fulfillment would better reflect how the IRS performs from a customer's perspective.

Recommendation 3: The Chief, Taxpayer Services, should add to the NDC's performance metrics to calculate the timeliness of an order from when the order is received to when the order is shipped, instead of just when the order is sent to the floor to be processed, which is a true performance indicator from a taxpayer or stakeholder perspective.

Management's Response: The IRS agreed with this recommendation and will develop and implement a performance metric that measures the end-to-end timeliness of an order from receipt through shipment.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation is to assess the efficiency and effectiveness of IRS operations at the NDC. To accomplish our objective, we:

- Reviewed IRS policies, procedures, and guidelines related to NDC operations.
- Identified performance measures and goals in place for the NDC.
- Reviewed orders from FYs 2021 through 2025 to determine how long it takes for an order to be entered into the system and shipped from the NDC.
- Reviewed forecasting methods for ordering tax forms, publications, and training materials for the last five years.
- Determined whether a comprehensive benefit-cost analysis of the NDC has been conducted to support operational decisions.
- Reviewed costs over the last five years to determine whether NDC operations are cost effective.

Performance of This Review

This review was performed at the NDC during the period June 2025 through May 2026. We conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*. Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Data Validation Methodology

We performed tests to assess the reliability of data from the IRS Enterprise Logistics Information Technology contractor planning application. We evaluated the data by (1) performing electronic testing of required data elements, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for purposes of this report.

Appendix II

Management's Response to the Draft Report

CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

August 26, 2026

MEMORANDUM FOR NANCY A. LAMANNA
Deputy Inspector General for Inspections and Evaluations

FROM: Kenneth C. Corbin
Chief, Taxpayer Services Division

Digitally signed by Kenneth C. Corbin
Date: 2026.08.26 14:28:07 -04'00'

SUBJECT: Draft Evaluation Report – The IRS's National Distribution Center Continues to Face Declining Demand (Evaluation No.: IE-25-027)

Thank you for the opportunity to review and provide comments on the subject draft report. The Internal Revenue Service National Distribution Center (NDC) plays a critical role in supporting tax administration by ensuring printed tax products are available when and where they are needed. As customer demand has evolved and in alignment with our commitment to becoming a digital-first agency, we have tailored NDC operations to better align production and inventory levels with current needs. By doing so, we are able to maintain the capability to respond to changing requirements.

We agree that inventory management and accurate forecasting are crucial to the success of the NDC. We make production decisions well in advance of each filing season and must account for anticipated legislative changes, filing requirements, product revisions, statutory and regulatory requirements, and other operational considerations. As many of these factors can change after production has begun, we must remain flexible with our production and inventory strategies to ensure current tax products continue to be available in a timely and cost-effective manner.

Despite staffing changes and organizational transitions, we have consistently sustained effective operations and demonstrated our ability to adapt to evolving business needs for the NDC. We improved forecasting processes to reduce the volume of printed products while maintaining product availability, resulting in more efficient inventory management. We also responded promptly to executive orders and other directives affecting tax products, ensuring timely implementation and supporting successful filing seasons. While our established performance metrics and standard operating procedures show that we deliver quality service, we agree that there is an opportunity to improve how we measure customer wait times. We will develop and implement a

performance metric that measures the end-to-end timeliness of an order from receipt through shipment to provide a more accurate reflection of our effectiveness and support ongoing improvement.

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

Attachment

Attachment

Draft Evaluation Report – The IRS's National Distribution Center Continues to Face Declining Demand (Evaluation No. IE-25-027)

Recommendations

RECOMMENDATION 1
The Chief, Taxpayer Services, should conduct a benefit-cost analysis of NDC operations to determine the most effective future structure, scope, and staffing model.

CORRECTIVE ACTION
We agree. We will evaluate National Distribution Center (NDC) operations to determine the most effective future structure, scope and staffing model.

IMPLEMENTATION DATE
November 15, 2026

RESPONSIBLE OFFICIAL
Director, Media and Publications, Customer Assistance, Relationships and Education, Taxpayer Services Division

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

RECOMMENDATION 2
The Chief, Taxpayer Services, should improve inventory management to decrease the number of products that are being disposed of. This includes identifying low-volume products to print in-house, reviewing all printed products to determine whether to convert them to electronic versions, and requiring IRS partners to notify the agency about products being destroyed.

CORRECTIVE ACTION
We agree. The Internal Revenue Service's (IRS's) NDC developed an initiative to strengthen inventory management and reduce product disposal. As of May 6, 2026, we implemented the actions, including training staff on forecasting processes and identifying low-volume products for transition to Print on Demand or Electronic Only distribution. Forecasting incorporates filing season and Balance-on-Hand data to better align inventory with demand.

IMPLEMENTATION DATE
Implemented

RESPONSIBLE OFFICIAL
Director, Media and Publications, Customer Assistance, Relationships and Education, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN
N/A

RECOMMENDATION 3
The Chief, Taxpayer Services, should add to the NDC's performance metrics to calculate the timeliness of an order from when the order is received to when the order is shipped, instead of just when the order is sent to the floor to be processed, which is a true performance indicator from a taxpayer or stakeholder perspective.

CORRECTIVE ACTION
We agree. We will develop and implement a performance metric that measures the end-to-end timeliness of an order from receipt through shipment.

IMPLEMENTATION DATE
February 15, 2027

RESPONSIBLE OFFICIAL
Director, Media and Publications, Customer Assistance, Relationships and Education, Taxpayer Services Division

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

Appendix III

Abbreviations

CPS	Correspondence Production Services
FY	Fiscal Year
IRS	Internal Revenue Service
NDC	National Distribution Center
TIGTA	Treasury Inspector General for Tax Administration

To report fraud, waste, or abuse,
contact our hotline on the web at
https://www.tigta.gov/reportcrime-misconduct.

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

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