

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Inflation Reduction Act: Assessment of the IRS's Efforts to Deliver Expected Improvements for the 2023 Filing Season

September 11, 2023

Report Number: 2023-IE-R010

HIGHLIGHTS: Inflation Reduction Act: Assessment of the IRS's Efforts to Deliver Expected Improvements for the 2023 Filing Season

Final Evaluation Report issued on September 11, 2023

Report Number 2023-IE-R010

Why TIGTA Did This Study

After the passage of the Inflation Reduction Act, the Secretary of the Treasury (Secretary) outlined expectations for the IRS for the 2023 Filing Season. The expectations included fully resolving the backlogs, improving telephone service, fully staffing the Taxpayer Assistance Centers (TAC), scanning millions of individual paper tax returns, and providing taxpayers the ability to provide IRS documentation online.

The objective of our evaluation was to provide an assessment of the IRS's efforts to meet the Secretary's expectations for the 2023 Filing Season.

Impact on Tax Administration

In a September 2022 speech to IRS employees, the Secretary detailed how the IRS's supplemental Inflation Reduction Act appropriation finally provides the needed resources to transform the IRS into a 21st century agency. The expectations outlined for the 2023 Filing Season were set to ensure that taxpayers see real changes are being made by the IRS.

What TIGTA Found

Our evaluation identified that the IRS met two of the Secretary's expectations, including reporting a level of service average of 85.23 percent as well as reducing the average wait time to answer a taxpayer's call to approximately three minutes. The IRS also provided taxpayers with the ability to respond to nine of the highest volume notices via its Document Upload Tool.

However, the IRS was not able to meet the other three expectations. Specifically, the IRS was not able to:

- *Fully resolve its backlog of tax returns and other tax account work.* As of December 30, 2022, the IRS reduced its volume of Calendar Year 2022 individual paper-filed tax returns to be processed to approximately 437,000. However, the IRS continues to be challenged in its ability to fully resolve backlogs of tax account inventory. As of December 30, 2022, this backlog included approximately 2 million returns in its Amended Returns, Rejects, Unpostables, and Error Resolution inventories and approximately 5.6 million Accounts Management cases awaiting processing.
- *Fully staff the TACs.* 43 TACs were closed at some point during the 2023 Filing Season and 230 TACs were not fully staffed. While the IRS exceeded the number of taxpayers assisted in the prior year, it still fell short of its estimated assistance to 2.7 million taxpayers.
- *Scan millions of individual paper-filed returns.* As of April 30, 2023, the IRS reports scanning 4,154 Forms 1040, *U.S. Individual Income Tax Return*. As of July 31, 2023, the IRS reports that scanning was going well and that it increased the scanning to 50,810 individual income tax returns and expanded to include 25 different attachments that can be included with the paper-filed Form 1040.

What TIGTA Recommended

This report is part of a series of evaluations that are assessing the IRS's efforts to transform its operations to improve tax administration. This report was prepared to provide information only. Therefore, no recommendations were made in the report.




TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

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

September 11, 2023

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Russell P. Martin 
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Report – Inflation Reduction Act: Assessment of the IRS’s Efforts to Deliver Expected Improvements for the 2023 Filing Season (Evaluation # IE-23-008-I)

This report presents the results of our assessment of the IRS’s efforts to meet the Secretary of the Treasury’s expectations for the 2023 Filing Season. This review is part of our Fiscal Year 2023 Annual Program Plan and addresses the major management and performance challenges of *Administering Tax Law Changes* and *Improving Taxpayer Service*.

This report is part of a series of evaluations that are assessing the IRS’s efforts to transform its operations to improve tax administration. This report was prepared to provide information only. Therefore, no recommendations were made in the report.

Copies of this report are also being sent to the IRS managers affected by the report information. If you have any questions, please contact me or Nancy LaManna, Assistant Inspector General for Inspections and Evaluations.

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Background

After the passage of the Inflation Reduction Act,¹ the Secretary of the Treasury (Secretary) outlined expectations for the Internal Revenue Service (IRS) for the 2023 Filing Season. In a September 15, 2022, speech to IRS employees, the Secretary indicated how the IRS's supplemental Inflation Reduction Act appropriation finally provides the needed resources to transform the IRS into a 21st century agency. These expectations were set to ensure that taxpayers see that real changes are being made by the IRS. These expectations included the following:

- Resolving the backlogs of paper-filed tax returns and other tax account inventory.
- Staffing the IRS's Taxpayer Assistance Centers (TAC) to full capacity.² The additional staffing is expected to increase the number of taxpayers that can receive face-to-face assistance from 900,000 during the 2022 Filing Season to a projected 2.7 million for the 2023 Filing Season.³
- Improving the level of telephone service from approximately 15 percent to 85 percent and reducing the average wait time from nearly 30 minutes to 15 minutes.⁴
- Automating the scanning of millions of individual paper-filed tax returns to expedite the processing of tax returns and issuance of refunds.
- Providing taxpayers with the ability to receive and respond to notices online. The IRS set a goal to enable taxpayers to respond online using their newly developed Document Upload Tool. The tool is a new way to help taxpayers submit documentation in response to an IRS notice more efficiently. The tool allows taxpayers to upload scanned images or photographs of their documents and provides the taxpayer with near-instant confirmation that the IRS received the documentation. This tool reduces the inventory of paper correspondence received by the IRS and saves time traditionally spent opening, sorting, scanning, and filing paper correspondence.

Results of Review

Our evaluation identified that the IRS met two of the Secretary's expectations including reporting a level of service average of 85.23 percent as well as reducing the average wait time to

¹ Public Law No. 117-169, 136 Stat. 1818.

² TACs are local offices nationwide staffed by IRS employees who are trained to provide a variety of services including answering tax account questions, taking cash payments, and authenticating the identity of individuals who have been identified as potential victims of tax-related identity theft.

³ IRS management indicated that while the Secretary referred to the filing season, the number of taxpayers assisted or projected to be assisted at the TACs is based on an entire fiscal year. Additionally, IRS management indicated that the additional staffing for the TACs was expected to double, not triple the number of taxpayers receiving assistance in Fiscal Year 2023.

⁴ Telephone level of service is a primary measure of service to taxpayers. It is the relative success rate of taxpayers who call for live assistance on the IRS's toll-free telephone lines. Wait time is the average time customers waited in a queue before receiving service.

answer a taxpayer's call to approximately three minutes. The IRS also provided taxpayers with the ability to respond to nine of the highest volume notices via its Document Upload Tool. However, the IRS was not able to meet the Secretary's expectations for the remaining three goals. Specifically, the IRS was not able to fully resolve its backlog of tax returns and other tax account inventory, fully staff all its TACs, nor did the IRS scan millions of individual paper-filed tax returns. Figure 1 provides a summary of each expectation and whether it was fully met.

Figure 1: IRS Performance of Secretary's Expectation



Source: Remarks made by the Secretary on September 15, 2022, at the IRS New Carrollton Federal Building and analysis of documentation provided by the Transformation and Strategy Office and Wage and Investment Division.

Improving the level of telephone service and decreasing the average wait time

During the 2023 Filing Season, the IRS reported a level of service average of 85.23 percent as well as a reduced average wait time to answer a taxpayer's call to approximately three minutes.⁵ The IRS Commissioner has indicated that the IRS was able to achieve this goal because of the supplemental Inflation Reduction Act funding it received to assist in achieving the level of service and wait time commitments. IRS management noted that they hired and onboarded an additional 637 Customer Service Representatives (CSR) from November 7, 2022, through January 17, 2023. This is in addition to the 4,729 CSRs the IRS hired prior to November 7, 2022, which enabled the IRS to improve its service to taxpayers contacting its toll-free telephone lines.

Maintaining a level of CSRs needed to provide quality customer service is a continual process. IRS management indicated they have increased efforts to expand time frames that new employees are being hired and onboarded throughout the year. IRS management indicated that 2,196 CSRs left the IRS during the period November 7, 2022, through April 8, 2023. IRS management noted that this level of attrition is typical. IRS management also indicated that

⁵ Level of Service and wait time is for the period January 1, 2023, through April 22, 2023.

they plan to hire an additional 5,316 CSRs by September 30, 2023, in preparation for the 2024 Filing Season.

The IRS does not use call metrics from all of its telephone lines to calculate the level of service and average wait time. In a separate evaluation currently being conducted, IRS management indicated that the level of service it reports externally is calculated using call data from 35 of its Accounts Management telephone lines. These 35 telephone lines **are the only telephone lines** used by the IRS in calculating its level of service performance metrics.⁶ Taxpayers generally contact the Accounts Management telephone lines seeking assistance with tax law questions, account inquiries, or to check on the status of their tax return or tax refund.

The Treasury Inspector General for Tax Administration's (TIGTA) Office of Audit is currently conducting a review regarding the accuracy, professionalism, and timeliness of IRS responses to taxpayers who call for help with their tax issues.⁷

Ability to provide documentation online in response to notices

As we reported in January 2023, the IRS was working on expanding the Document Upload Tool that will allow taxpayers to provide documentation in response to notices. The original goal was for the IRS to make the tool available for taxpayers to respond to seven of the highest volume notices by the end of January 2023. IRS representatives advised us in early November 2022, that they had surpassed that goal and expected there to be 10 notices available for taxpayers to respond to online by the end of January 2023. During the 2023 Filing Season, this Document Upload Tool was available for taxpayers to respond to nine notices. Figure 2 shows the volume of taxpayer responses received through the Document Upload Tool through April 30, 2023.

Figure 2: Document Upload Tool Responses

Notice	Volume Sent	Responses Received via Upload Tool
CP04, Request for Proof of Military Status of Eligibility for Tax Relief Provisions Under Combat Zone/Contingency Operation Criteria	25,832	4,183
CP08, Child Tax Credit Refund	26,928	2,788
CP09, Earned Income Credit – You May Be Entitled to Earned Income Credit	60,915	12,166
CP05A, Information Regarding Your Refund – We're holding your refund until we finish reviewing your tax return	23,806	9,529
CP06, Premium Tax Credit Initial Contact Notice; CP06A, Request for verifying documentation of Premium Tax Credit Balance Due Error	40	0
CP75, Exam Initial Contact Letter Earned Income Credit – Refund Frozen; CP75A, Exam Initial Contact Letter Earned Income Credit – No Refund Frozen; CP75D, Exam Initial Contact Letter Earned Income Credit – Entire Refund	85,680	26,391

Source: IRS Transformation and Strategy Office.

⁶ See Appendix II for a list of the 35 telephone lines that are used to compute the level of service telephone performance metric.

⁷ TIGTA, Audit No. 202310017, *Quality of Telephone Assistance*.

IRS management indicated that the volume of responses continues to increase, and they are working this inventory in conjunction with working inventory of cases where documentation is received through the mail. IRS management also noted that they plan on continuing to add notices to the Document Upload Tool with an additional 53 letters and notices anticipated by the end of August 2023.⁸ For example, in May 2023, the IRS expanded the use of the tool for the CP2000, *Request for Verification of Unreported Income, Payments and/or Credits*, notices issued out of its Brookhaven Campus in Holtsville, New York. IRS management indicated that they plan to further expand the use of the tool to include those CP2000 notices issued from its Andover Campus in Andover, Massachusetts, by June 2023, and then continue with the other Campuses.

In addition to taxpayers being able to upload documentation in response to IRS notices, the IRS uses the Document Upload Tool in other areas to assist taxpayers in providing documentation to resolve other types of tax issues. For example, taxpayers can provide documentation in response to:

- Forms 3219C, *Statutory Notice of Deficiency*, and 4800C, *Questionable Credit 30 Day Contact Letter*.
- Form 911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.
- Campus Correspondence Exam proposed return changes.

The IRS also provides the ability for e-file providers to upload documentation needed to register as a provider. Finally, IRS CSRs who assist taxpayers to resolve tax issues can offer taxpayers the option to respond online via the Document Upload Tool.

Resolving the backlog of paper-filed tax returns and tax account inventory

In January 2023,⁹ we reported that the IRS Commissioner announced several initiatives that the IRS planned to undertake as part of addressing the continued backlog of tax returns and other tax account work. These initiatives were intended to return the IRS to “healthy” inventory levels, which the IRS defined as pre-pandemic inventory levels, by the end of Calendar Year 2022. The IRS did not achieve its goal of a “healthy” inventory level as of the end of Calendar Year 2022.

However, as we reported, as of December 30, 2022, the IRS reduced its volume of Calendar Year 2022 individual paper-filed tax returns to be processed to approximately 437,000.¹⁰ IRS management noted that this volume of paper-filed tax returns remaining to be processed is higher than typical years, but it is normal to have some carryover of tax returns to be processed into the next calendar year. The IRS cleared the carryover inventory of individual paper-filed tax returns waiting to be initially processed by February 4, 2023. As it relates to its backlog of other tax account inventory at the end of Calendar Year 2022, the IRS still had:

- Approximately 2 million returns in its Amended Returns, Rejects, Unpostables, and Error Resolution inventories that needed to be processed. This is higher than the IRS goal of

⁸ See Appendix III for a list of these letters and notices.

⁹ TIGTA, Report No. 2023-IE-R003, *Inflation Reduction Act: Assessment of the Internal Revenue Service Implementation Efforts* (Jan. 2023).

¹⁰ TIGTA, Report No. 2023-40-029, *Interim Results of the 2023 Filing Season* (May 2023).

1.2 million (pre-pandemic level).

- Approximately 5.6 million Accounts Management cases awaiting processing. This is higher than the IRS goal of 1.1 million cases (pre-pandemic level).¹¹

The IRS continues to be challenged by its inability to fully resolve backlogs to pre-pandemic levels, in particular, its tax account inventory. As of July 22, 2023, the IRS indicated that it had:

- Approximately 1.3 million paper tax returns waiting to be processed. All these returns were received during Calendar Year 2023.
- Approximately 4.7 million cases in its Rejects, Unpostables, Error Resolution and Identity Theft¹² inventories awaiting processing. This inventory included returns from Tax Years 2020 through 2022. IRS management indicated these returns were received by the IRS late in Calendar Year 2022.
- Approximately 7.4 million Accounts Management cases and Amended Returns awaiting processing. This includes inventory received during Tax Years 2020 through 2022.

TIGTA's Office of Audit is currently conducting a review of the IRS's continued efforts to address the backlogs during the 2023 Filing Season and plans to issue a report later in Calendar Year 2023.¹³

Fully staffing all Taxpayer Assistance Centers

In January 2023, we reported that as of November 17, 2022, the IRS had a total of 361 TACs, 35 of which were closed. This includes 20 that were closed due to a lack of available staffing, and 15 that were closed because of employee long-term absence due to illness, military assignment, or other circumstances. In addition, there were another 270 TACs that were not fully staffed. IRS officials indicated that they were looking to hire 700 employees to fully staff their TACs.

Our current evaluation identified that at no point during the 2023 Filing Season did the IRS fully staff all the TACs. For the 2023 Filing Season, as of February 2023, the IRS reported having 363 TACs, including opening new TACs in Guaynabo, Puerto Rico and Greenville, Mississippi, as part of the IRS's Lifting Communities Up initiative.¹⁴ However, 43 were closed at some point during the 2023 Filing Season. In addition, there were 230 TACs that were not fully staffed, which was lower than the number of TACs not fully staffed we reported in January 2023. Despite the closures and not fully staffing all the TACs, the IRS increased the number of taxpayers it assisted at its TACs. The IRS reports that as of April 30, 2023, 937,269 taxpayers were provided assistance at the TACs exceeding the 900,000 assisted during the 2022 Filing Season. While the IRS exceeded the number of taxpayers assisted in the prior year, it still fell short of its estimated

¹¹ TIGTA Report No. 2023-46-026, *Additional Actions Are Needed to Reduce Accounts Management Function Inventories to Below Pre-Pandemic Levels* (May 2023).

¹² The Identity Theft cases are fully processed returns that were prevented from posting to the Master File, pending authentication of the taxpayer. Retaining these cases in the Unpostables inventory permits their release to post when the taxpayer authenticates without the additional delay of reprocessing the tax return.

¹³ TIGTA, Audit No. 202340610, *Continued Assessment of the IRS's Efforts to Address the Backlogs During the 2023 Filing Season*.

¹⁴ Lifting Communities Up is an IRS pilot program that will focus on underserved areas of the U.S. to provide job opportunities while increasing taxpayer awareness of tax law, compliance, and available benefits.

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assistance to 2.7 million taxpayers.¹⁵ Figure 3 shows the TACs closed during the 2023 filing season.

Figure 3: TACs Closed During Certain Months of the 2023 Filing Season

TAC Location	January	February	March	April
Altoona, Pennsylvania	X	X	X	X
Augusta, Maine	X	X	X (opened 3/30)	
Bangor, Maine	X	X	X	X
Bellingham, Washington		X	X	X (opened 4/3)
Bend, Oregon	X	X	X	X (opened 4/17)
Charlottesville, Virginia		X	X (opened 3/17)	
Colorado Springs, Colorado		X	X (opened 3/27)	
Cranberry Township, Pennsylvania	X	X	X (opened 3/22)	
Danville, Virginia	X	X	X	X
Elmira, New York		X	X	X
Fayetteville, Arkansas	X	X	X	X
Fort Myers, Florida	X (opened 1/17)			
Fort Smith, Arkansas	X	X	X	X
Fredericksburg, Virginia	X	X	X	X
Glendale, Arizona	X	X	X (opened 3/27)	
Grand Forks, North Dakota	X	X	X	X
Hickory, North Carolina	X	X	X	X
Huntington, West Virginia	X	X	X	X
Jackson, Tennessee	X	X	X (opened 3/28)	
Joplin, Missouri	X	X	X (opened 3/28)	
LaCrosse, Wisconsin	X	X	X (opened 3/20)	
LaVale, Maryland	X	X	X	X
Lincoln, Nebraska	X	X	X	X
Longview, Texas	X (opened 1/17)			
Mansfield, Ohio	X	X	X	X
Martinsburg, West Virginia	X	X	X	X
Missoula, Montana	X	X	X	X
Mt. Vernon, Illinois	X	X	X	X
North Platte, Nebraska	X	X	X	X
Norwich, Connecticut	X	X	X	X
Overland Park, Kansas	X (opened 1/17)			
Panama City, Florida		X	X	X
Parkersburg, West Virginia	X	X	X	X
Peoria, Illinois	X	X	X	X

¹⁵ IRS management indicated that 1.4 million taxpayers were assisted during Fiscal Year 2022 and while they expect to exceed that amount in Fiscal Year 2023, they will fall short of its estimated assistance to 2.7 million taxpayers.

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TAC Location	January	February	March	April
Presque Isle, Maine	X	X	X	X
Queensbury, New York	X	X	X (opened 3/9)	
Rome, Georgia	X	X	X	X
Santa Fe, New Mexico	X	X (opened 2/27)		
Topeka, Kansas	X	X	X	X
Trenton, New Jersey	X	X	X	X (opened 4/10)
Utica, New York	X	X	X	X
Wilkes Barre, Pennsylvania	TAC closed in February. An employee traveled to this TAC from another TAC to provide services to taxpayers on a regular basis.			
Worcester, Massachusetts	TAC closed in February. An employee traveled to this TAC from another TAC to provide services to taxpayers on a regular basis.			

Source: Analysis of information provided by IRS Wage and Investment Division.

As of April 30, 2023, the IRS reported hiring and onboarding a total of 576 employees as part of its commitment to fully staff its TACs. The challenge the IRS faces with its ability to hire for its TACs is like the hiring challenge it faces with other positions. Specifically, IRS employees continue to leave the agency. While the IRS wants to expand and fill new positions, it first needs to fill the positions associated with individuals leaving the agency. For example, during the period from October 1, 2022, to April 30, 2023, IRS management noted that 344 TAC employees either separated from the IRS or moved to another position within the IRS. Therefore, the hiring of 576 new employees only resulted in a net gain of 232 employees to staff the TACs during the 2023 Filing Season.

Automating the scanning of millions of individual paper-filed tax returns

The Secretary wants the IRS to firmly move into the digital age. Currently, IRS employees still manually transcribe millions of paper-filed tax returns. For the 2023 Filing Season, the IRS was tasked with the expectation to scan millions of these paper-filed tax returns into a digital copy, which would result in faster processing and faster refunds for taxpayers. The IRS did not achieve this expectation. As of April 30, 2023, the IRS reports scanning a total of 4,154 Forms 1040, *U.S. Individual Income Tax Return*, of which 1,360 (33 percent) fell out to Error Resolution requiring IRS employee intervention to resolve errors.¹⁶ IRS management indicated that scanning was going well and has continued to increase the number of paper-filed tax returns it scans. As of July 31, 2023, the IRS reports scanning 50,810 paper-filed individual tax forms and expanding to include 25 different attachments that can be included with the paper-filed Form 1040.

IRS management indicated that scanning of individual paper-filed tax returns was originally scheduled to start in August 2023. However, with the Secretary's expectation, the IRS needed to accelerate their time frame to begin scanning returns. As we reported in January 2023, the IRS planned to use contractor support. IRS management indicated they executed a contract modification to start scanning in February 2023. According to the IRS management, it successfully executed the designed phased approach beginning with the scanning of the Form 1040 and 10 specific attachments in the first launch in March 2023. The expansion to include

¹⁶ IRS management indicated that returns falling out to Error Resolution is an incorporated process and that in some cases, business rules intentionally force some returns to Error Resolution.

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Form 1040 and 25 attachments for the second launch was successfully implemented in June 2023.

TIGTA's Office of Audit is currently conducting a review of the IRS's efforts to scan individual tax returns and plans to issue a report by the end of Fiscal Year 2023.¹⁷

¹⁷ TIGTA, Audit No. 202340829, *IRS Efforts to Scan Paper-Filed Individual Tax Returns for the 2023 Filing Season*.

Appendix I

Detailed Objective, Scope, and Methodology

The objective of our evaluation was to provide an assessment of the IRS's efforts to meet the Secretary of the Treasury's expectations for the 2023 Filing Season. To accomplish our objective, we:

- Determined the status of the following 2023 Filing Season expectations.
 - Fully staff the TACs.
 - Hiring of CSRs and whether the IRS met the 85 percent level of service and 15-minute wait time goals.
 - Scanning of millions of individual tax returns.
 - Use of the Document Upload Tool.
 - Reduction of backlog inventory to pre-pandemic levels.

This report is part of a series of evaluations that are assessing the IRS's efforts to transform IRS operations to improve tax administration.

Performance of This Review

This review was performed with information obtained from the Transformation and Strategy Office located in Washington, D.C., and the Wage and Investment Division in Atlanta, Georgia, during the period May through July 2023. We conducted this evaluation in accordance with the Quality Standards for Federal Offices of Inspector General.

Major contributors to the report were Nancy LaManna, Assistant Inspector General for Inspections and Evaluations; Debra Kisler, Director; Thomas Dori, Lead Evaluator.

Validity and Reliability of Data From Computer-Based Systems

We did not use data from computer-based systems for this evaluation. The information and data were testimonial evidence and were not validated.

Appendix II

List of Telephone Lines Used to Calculate the Level of Service Performance Metric

The table presents a listing of the 35 Accounts Management telephone lines that the IRS uses to calculate the telephone level of service, and the level of service and wait time for each telephone line for the period January 1, 2023, through April 22, 2023.

	Description of Service Provided	Level of Service	Wait Time (in minutes)
(800) 829-0115	Business Master File Customer Response	83.02%	8.2
(800) 829-0582	Refund Callback	95.37%	0.7
(800) 829-0922	Wage and Investment Individual Master File Customer Response	93.09%	0.9
(800) 829-1040	Individual Income Tax Line	91.49%	1.6
(800) 829-1954	Refund Hotline	95.88%	0.7
(800) 829-4059	Teletypewriter (TTY)	71.28%	0.2
(800) 829-4933	Business and Specialty Tax Line	82.94%	5.9
(800) 829-8374	Small Business Individual Master File Customer Response	93.44%	1.1
(800) 829-8482	Volunteer Income Tax Assistance	96.50%	0.4
(800) 830-5215	Business Master File Piloting Notices	87.31%	1.8
(800) 906-9887	Volunteer Income Tax Assistance Location	89.82%	0.5
(800) 908-4184	Advanced Child Tax Credit	76.70%	5.9
(800) 908-4490	Identity Theft Hotline	72.98%	5.6
(800) 908-9946	Transcript	98.51%	0.7
(800) 908-9982	Individual Taxpayer Identification Number	90.79%	1.8
(800) 919-0352	First-Time Homebuyer Credit	73.83%	5.9
(800) 919-0452	Affordable Care Act	94.19%	1.3
(800) 919-9835	Economic Impact Payment	77.03%	8.2
(833) 295-5070	Accounts Management Projects	95.00%	0.6
(833) 552-9895	Limited English Proficiency	85.17%	1.5
(833) 558-5245	Individual Master File Piloting Notices	75.96%	1.3
(844) 545-5640	TAC Appointment Hotline	71.60%	4.8

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Telephone Number	Description of Service Provided	Level of Service	Wait Time (in minutes)
(844) 853-7210	Health Coverage Tax Credit	97.10%	0.4
(855) 223-4017	Accounts Management Initiatives	84.05%	0.9
(855) 723-2060	Accounts Management Help Line	93.33%	1.0
(855) 790-8775	International	86.95%	2.9
(866) 464-2050	Amended Return Hotline	98.17%	0.8
(855) 562-5227	Special Services	61.40%	8.6
(866) 682-7451	Special Notice Line	87.27%	0.8
(866) 704-7388	Electronic Filing Personal Identification Number Help ¹		
(866) 860-4259	Practitioner Priority Service	89.43%	3.3
(866) 883-0217	Tax Law	85.02%	3.6
(877) 570-3536	Wage Information	99.67%	0.2
(877) 777-4778	National Taxpayer Advocate	86.36%	1.4
(877) 829-5500	Tax Exempt and Government Entities	77.63%	5.6

Source: IRS Joint Operations Center, Planning and Analysis Office.

¹ Level of service and wait time for this telephone line is included in the Transcript telephone line.

Appendix III

List of Letters and Notices Planned to Be Added to the Document Upload Tool

The table presents a listing of the 53 notices the IRS plans to add to the Document Upload Tool by the end of August 2023.

Notice Letter/Number	Notice Title
CP15B	Civil Penalty Notice for Trust Fund Recovery Penalty
CP501	Individual Balance Due – First Notice
CP501 (SP)	Individual Balance Due – First Notice (Spanish)
CP503	Individual Balance Due – Second Notice
CP503 (SP)	Individual Balance Due – Second Notice (Spanish)
CP504	Final Balance Due Notice – Third Notice, Intent to Levy
CP504 (SP)	Final Balance Due Notice – Third Notice, Intent to Levy (Spanish)
CP504B	Business Final Notice – Notice of Intent to Seize (Levy) Your Property or Rights to Property
CP523	Default on Your Installment Agreement Notice – Intent to Terminate Your Installment Agreement
CP523 (SP)	Default on Your Installment Agreement Notice – Intent to terminate Your Installment Agreement (Spanish)
CP523H	Installment Agreement Default Notice With Intent to Levy – Shared Responsibility Payment
CP604B	Business Final Notice – Notice of Intent to Seize (Levy) Your Property or Rights to Property (Spanish)
CP623	Default on Your Installment Agreement Notice – Intent to Terminate Your Installment Agreement (Spanish)
L3083	94X On-Line Signature Personal Identification Number Acceptance
L6222	Correspondence Due Diligence Information Document Request
LTR0143C	Signature Missing
LTR0143C (SP)	Signature Missing

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Notice Letter/Number	Notice Title
LTR0484C	Collection Information Statement Requested (Form 433F/433D); Inability to Pay/Transfer
LTR0484C (SP)	Collection Information Statement Requested (Form 433F/433D); Inability to Pay/Transfer (Spanish)
LTR0621C	Prompt Assessment Request, Acknowledgement/Reply/Additional Information Required
LTR0678C	Refund/Overpayment Applied Elsewhere
LTR0678C (SP)	Refund/Overpayment Applied Elsewhere (Spanish)
LTR1961C	Installment Agreement for Direct Debit Form 433-D Not Granted
LTR1961C (SP)	Installment Agreement for Direct Debit Form 433-D Not Granted
LTR1962C	Direct Debit Installment Agreement (Form 433-D) Granted/Revised
LTR1962C (SP)	Direct Debit Installment Agreement (Form 433-D) Granted/Revised
LTR2271C	Installment Agreement for Direct Debit Revisions
LTR2271C (SP)	Installment Agreement for Direct Debit Revisions
LTR2272C	Installment Agreement Cannot Be Considered/Extension to Pay Cannot Be Considered
LTR2272C (SP)	Installment Agreement Cannot Be Considered/Extension to Pay Cannot Be Considered
LTR2274C	Your Request for Installment Agreement Has Been Granted
LTR2274C (SP)	Your Request for Installment Agreement Has Been Granted (SP)
LTR2282C	Penalty Abatement Trust Fund Recovery Disallowed
LTR2282C (SP)	Penalty Abatement Trust Fund Recovery Disallowed (Spanish)
LTR2318C	Installment Agreement; Payroll Deduction (Form 2159)
LTR2603C	Acceptance of Installment Agreement With a Lien Filing
LTR2603C (SP)	Acceptance of Installment Agreement With a Lien Filing (Spanish)
LTR2604C	Pre-Assessed Installment Agreement Granted

**Inflation Reduction Act: Assessment of the IRS's Efforts
to Deliver Expected Improvements for the 2023 Filing Season**

Notice Letter/Number	Notice Title
LTR2604C (SP)	Pre-Assessed Installment Agreement Granted (Spanish)
LTR2761C	Request for Combat Zone Service Dates
LTR2761C (SP)	Request for Combat Zone Service Dates (Spanish)
LTR2840C	Installment Agreement Confirmation
LTR2840C (SP)	Installment Agreement Confirmation (Spanish)
LTR3030C	Balance Due Explained; Tax/Interest Not Paid
LTR3030C (SP)	Balance Due Explained; Tax/Interest Not Paid (Spanish)
LTR3127C	Revision/Reinstatement to Installment Agreement and User Fee Adjustment
LTR3127C (SP)	Revision/Reinstatement to Installment Agreement and User Fee Adjustment
LTR3217C	Installment Agreement Accepted; Terms Explained
LTR5096C	Form 9465 or Form 433-F Fresh Start Responses
LTR5096C (SP)	Form 9465 or Form 433-F Fresh Start Responses
LTR5166C	Installment Agreement Suspended; Additional Information Is Needed
LTR5976C	Installment Agreement Confirmation OPA/VBD
LTR5977C	Automated Letter – Installment Agreement Accepted; Terms Explained OPA/VDB

Source: IRS Information Technology, Enterprise Data Management Organization, Digital Transformation Office.

Abbreviations

CSR	Customer Service Representative
IRS	Internal Revenue Service
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration



**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.