

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers

July 31, 2023

Report Number: 2023-IE-R006

HIGHLIGHTS: Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers

Final Evaluation Report issued on July 31, 2023

Report Number 2023-IE-R006

Why TIGTA Did This Study

The Inflation Reduction Act of 2022 authorized almost \$80 billion through September 30, 2031, with a portion of the funding dedicated to improving taxpayer services. Specifically, approximately \$3.2 billion is to be expended on taxpayer services such as filing and account services, pre-filing assistance, and education.

On September 15, 2022, the Secretary of the Treasury (Secretary) set an expectation for the IRS for the 2023 Filing Season to fully staff the IRS's Taxpayer Assistance Centers (TAC). Fully staffing TACs would allow IRS to increase the number of taxpayers receiving face-to-face assistance from 900,000 during the 2022 Filing Season to a projected 2.7 million during the 2023 Filing Season.

This evaluation was conducted to determine whether taxpayers could easily obtain accurate information regarding IRS's TACs such as hours of operation, office addresses, and local telephone numbers.

Impact on Tax Administration

Difficulties exist for taxpayers seeking information on the IRS's website about TACs as the information is not prominently displayed and the search feature likely will not result in a taxpayer being directed to the TAC information they are seeking.

Information the IRS provides to taxpayers on its website, the IRS2Go mobile App, and the recorded information on local TAC telephone lines is inconsistent and inaccurate as it relates to key contact information as well as the specific services offered at a particular TAC.

What TIGTA Found

Our evaluation found that taxpayers seeking face-to-face assistance may experience difficulty in obtaining key contact information regarding the TACs, *e.g.*, office addresses, hours of operation, services provided. This includes taxpayers seeking this information on the IRS's website (IRS.gov), the IRS2Go mobile App, or calling the local telephone number for a TAC.

The IRS has a *Contact Your Local IRS Office* web page that provides the information for the TACs. However, a link to this web page was not prominently displayed on the IRS.gov homepage making it more difficult for taxpayers to find the information. Additionally, the search feature on the website did not provide relevant links when searching for "taxpayer assistance center." The TAC information was also difficult to find using the IRS2Go mobile App. Further, the face-to-face Saturday hours that the IRS is hosting at some of the TACs were not easily found on the IRS's website.

Our evaluation also found that information on the recorded messages on the local telephone numbers was not always consistent, up-to-date, or accurate and did not provide an option to listen to the message in Spanish. Additionally, taxpayers are not being adequately informed of TAC closures, and information regarding whether TACs offer walk-in services is inconsistent and unclear.

TIGTA issued an e-mail alert to the IRS on January 26, 2023, detailing our initial concerns so IRS management could take actions deemed appropriate to improve service to taxpayers for the 2023 Filing Season.

What TIGTA Recommended

TIGTA made 10 recommendations. These recommendations include that the IRS update its website and IRS2Go mobile App to prominently display a link to the TAC information, improve the search functionality, and ensure that information on the Saturday face-to-face hours is easily found and searchable; ensure that local telephone numbers are operational and that recorded messages provide basic, accurate, and consistent information; update the IRS's website to provide specific TAC information in Spanish and provide a Spanish option on the recorded messages; and evaluate whether walk-ins can be accommodated at the TACs and if not, that this information be clearly communicated to taxpayers.

The IRS agreed with 8 of the 10 recommendations. For the other two recommendations, IRS management indicated that updating the local TAC recorded messages to provide taxpayers with current information is not feasible and that current processes and procedures prevent appointments from being scheduled outside of each TAC's hours of operation.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

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

July 31, 2023

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

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

SUBJECT: Final Evaluation Report – Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers (Evaluation # IE-23-016)

This review presents the results of our evaluation to determine whether taxpayers could easily obtain accurate information regarding the Internal Revenue Service's (IRS) Taxpayer Assistance Centers such as hours of operation, office addresses, and local telephone numbers. This review is part of our Fiscal Year 2023 Annual Program Plan and addresses the major management and performance challenge of *Administering Tax Law Changes* and *Improving Taxpayer Service*.

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

If you have any questions, please contact me or Debbie Kisler, Director, Office of Inspections and Evaluations.

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Background

The Inflation Reduction Act of 2022¹ authorized almost \$80 billion through September 30, 2031, to the Internal Revenue Service (IRS) to improve taxpayer services, update its computer systems, and increase compliance and enforcement actions against high-income taxpayers and large corporations that try to evade taxes. Specifically, the Inflation Reduction Act allocated approximately \$3.2 billion of the \$80 billion to be expended on taxpayer services such as filing and account services, pre-filing assistance, and education.

On September 15, 2022, in an effort to ensure that taxpayers see real changes being made, the Secretary of the Treasury (Secretary) outlined her expectations for the IRS for the 2023 Filing Season. One key commitment was to fully staff each of the IRS's Taxpayer Assistance Centers (TAC). The Secretary stated that as a result of fully staffing the TACs, the number of taxpayers receiving face-to-face assistance would triple from 900,000 during the 2022 Filing Season to a projected 2.7 million for the 2023 Filing Season.

In a prior evaluation, we reported that as of November 17, 2022, the IRS had a total of 361 TACs of which 35 were closed.² As of February 21, 2023, the IRS reported having 362 TACs of which 37 were closed. In addition to the TACs, the IRS reported having 16 Virtual Service Delivery (VSD) sites that were also available to assist taxpayers. The VSD sites are located at an external partner site. The VSD initiative is an effort to expand face-to-face assistance to taxpayers when a TAC is not located in their geographic area. When taxpayers arrive at the VSD site, they access a VSD computer and have a video conference with an IRS employee at another location.



The TACs and VSD sites provide taxpayers personal tax help if their tax issue cannot be addressed online or by telephone, or if they want face-to-face tax assistance. This may include addressing complex tax questions that individuals or small businesses find challenging, assisting tax filers applying for an Individual Tax Identification Number,³ or assisting those who may face a language barrier in filing their taxes.

In May 2022, Treasury Inspector General for Tax Administration (TIGTA) reported⁴ that the IRS continues to use its appointment service for all TACs. As a further service to taxpayers, the IRS

¹ Pub. L. No. 117-169, 136 Stat. 1818.

² Treasury Inspector General for Tax Administration, Report No. 2023-IE-R003, *Inflation Reduction Act: Assessment of the Internal Revenue Service Implementation Efforts* (Jan. 2023).

³ Individual Taxpayer Identification Numbers are issued by the IRS to individuals who are required to have a Taxpayer Identification Number for Federal tax purposes but do not have and are not eligible to receive a Social Security Number.

⁴ TIGTA, Report No. 2022-40-035, *Interim Results of the 2022 Filing Season* (May 2022).

will attempt to resolve the taxpayer's question or provide the taxpayer with information on alternative services when they call to schedule an appointment. The IRS noted that taxpayers who travel to a TAC without an appointment are assisted if there is availability.

Results of Review

Our evaluation found that taxpayers seeking face-to-face assistance may experience difficulty in obtaining key contact information regarding the TACs, *e.g.*, office addresses, hours of operation, services provided. This includes taxpayers seeking this information on the IRS's website (IRS.gov), the IRS2Go mobile App,⁵ or calling the local telephone number for a TAC. Specifically, our review of the information the IRS provides to taxpayers on its website, the IRS2Go mobile App, and the recorded information on local TAC telephone lines for the period January 24 to January 30, 2023, found inconsistencies and inaccuracies. These inconsistencies and inaccuracies relate to key contact information as well as the specific services offered at a particular TAC. It should be noted that we also found similar inconsistencies and inaccuracies as it relates to information provided onsite when we performed visits to a sample of TACs.⁶

On January 26, 2023, we issued an e-mail alert to IRS management detailing our initial concerns. Our alert was provided to enable the IRS to take actions they deemed appropriate to immediately improve service to taxpayers seeking face-to-face assistance. We did not receive a response from IRS management to our e-mail alert that included corrective actions and the time frame for those actions. As such, we have included formal recommendations outlining the actions the IRS needs to take to address the deficiencies we identified during our evaluation.

Taxpayer Assistance Center Contact and Assistance Information Should Be More Prominently Displayed

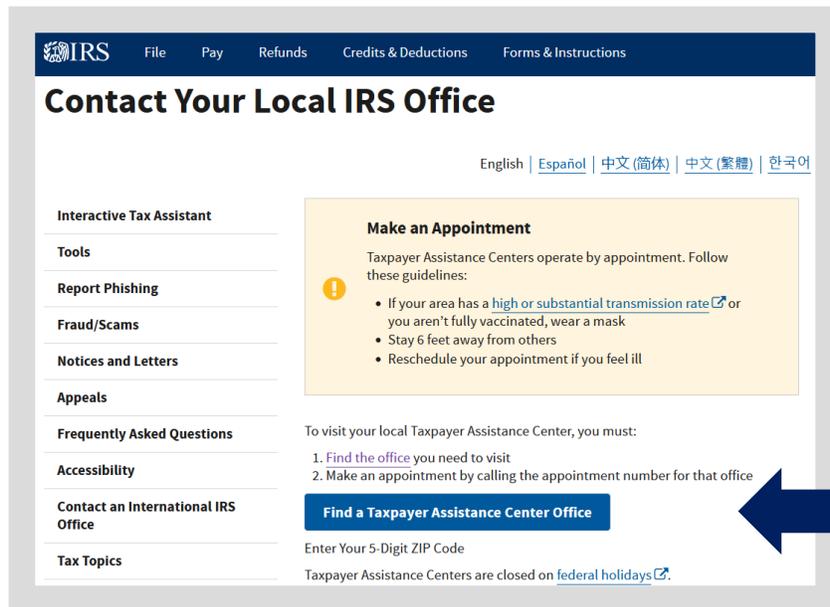
The IRS has a *Contact Your Local IRS Office* web page on its website for taxpayers to find information about their local TACs. This web page includes a link to the *Find a Taxpayer Assistance Center Office* tool. This tool enables taxpayers to locate their local TAC and obtain information on how to make an appointment, hours of operation, address of the TAC, local telephone contact number as well as information relating to the services available at a particular TAC. Figure 1 is a screenshot of what a taxpayer sees when they visit the *Contact Your Local IRS Office* web page, including the *Find a Taxpayer Assistance Center Office* tool.

⁵ An application designed for a mobile device, *i.e.*, smartphone, tablet.

⁶ Because we wanted to quickly assess the signage and greetings received at a TAC, this was a judgmental sample based on the locations of TIGTA staff working on this evaluation.

Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers

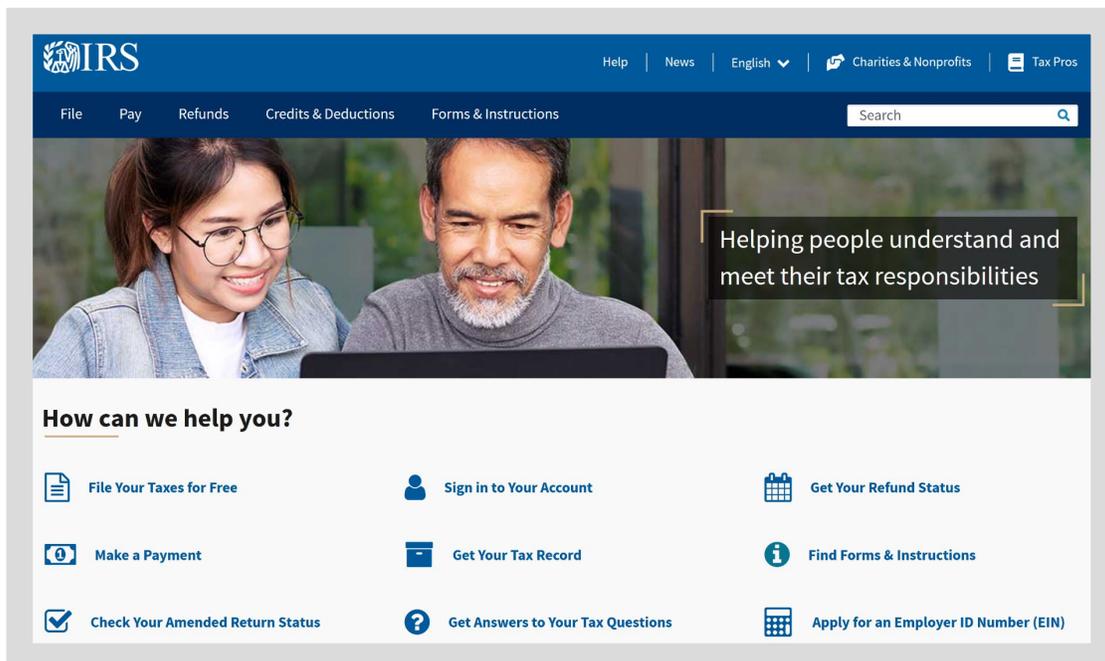
Figure 1: Contact Your Local IRS Office Web Page on IRS.gov



Source: <https://www.irs.gov/help/contact-your-local-irs-office>.

Although the web page and tool are available to taxpayers, our review found no link or guidance directing taxpayers to the *Contact Your Local IRS Office* prominently displayed on the IRS.gov homepage. For example, the *How can we help you?* screen located on the IRS.gov homepage provides links to the various avenues of assistance for taxpayers seeking help. However, absent in this list of options is a link to information on how to find a local TAC. Figure 2 provides a screenshot of the *How can we help you?* section on the IRS.gov homepage.

Figure 2: How can we help you? Section on the IRS.gov Homepage



Source: <https://www.irs.gov>.

Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers

The IRS's website search feature does not result in a taxpayer being directed to the *Contact Your Local IRS Office* web page

Our review found that the search feature on the IRS's website did not always provide any relevant references or links when we attempted to find information on the TACs. For instance, when we performed a search using the term "taxpayer assistance center," no link to the *Contact Your Local IRS Office* page appeared in the top ten results. Figure 3 provides an example of the search results returned when a taxpayer searches for "taxpayer assistance center."

Figure 3: TAC Search Results from IRS.gov

The screenshot shows the IRS.gov search results page for the query "taxpayer assistance center". The page features a navigation bar with the IRS logo and links for Help, News, English, Charities & Nonprofits, and Tax Pros. Below the navigation bar, there are tabs for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions, along with a search input field. The search results section displays "Found 328 Matching Items; Displaying 1 - 10." The results include several links to publications and statements, such as "Publication 4995-A (en-sp), Services By Appointment for Field Assistance Taxpayer Assistance Centers (English Spanish Version)", "Individual Taxpayer Identification Number (ITIN) Authenticating Taxpayer Assistance Centers (TACs)", "0820 Publ 5436-A (EN-SP) (PDF)", "Taxpayer Assistance Center Statement", "IRS Statement on Taxpayer Assistance Centers", "IRS announces special Saturday hours for face-to-face help; dozens of Taxpayer Assistance Centers open across the nation", "National Taxpayer Advocate delivers Annual Report to Congress: focuses on Taxpayer First Act implementation, taxpayer service, and IRS funding", "Internal Revenue Service inaugurates four IRS Taxpayer Assistance Centers in Puerto Rico", "What to Expect When You Pay Cash at an IRS Office", and "IRS Face-to-Face Saturday Help". The page also includes filter options on the left and a pagination bar at the bottom.

Source: Search feature on <https://www.irs.gov>.

Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers

In addition, we identified similar limitations that a taxpayer would face when using the IRS2Go mobile App to obtain information regarding the TACs. For instance, information regarding the TACs is not located under the *Free Tax Help* icon in the mobile App.

In the e-mail alert we sent to the IRS on January 26, 2023, we notified IRS management that the link to the TACs is not prominently displayed on the landing page of the IRS's website. In addition, we alerted IRS management that the search feature on the website would most likely not result in a taxpayer being directed to the TAC information they are seeking. IRS management agreed that the TAC locator information should be more prominently displayed on its website and that changes are needed to ensure when using key words, taxpayers are successfully directed to the TAC locator information.

Recommendation 1: The Commissioner, Wage and Investment Division, should update the IRS's website and IRS2Go mobile App to prominently display a link to the information regarding the TACs and improve the search functionality.

Management's Response: The IRS agreed with this recommendation and updated the IRS.gov website to improve search results for TAC locations and added "Taxpayer Assistance Center Locator" to the tools and applications carousel on the IRS.gov home page. Additionally, the IRS included a link to the "Contact Your Local IRS Office" page that is available on the IRS2Go application from the "Connect and Contact Us" options.

Information regarding face-to-face Saturday hours was not easy to locate

On February 6, 2023, the IRS announced special Saturday hours for the next four months at TACs across the country. The special Saturday availability will take place from 9 a.m. to 4 p.m. on one Saturday a month starting in February 2023, with no appointment required. The IRS Acting Commissioner indicated that these Saturday hours are part of the extra steps the IRS is taking to further assist taxpayers.

Although the Saturday service is an additional effort to help taxpayers seeking face-to-face assistance, we could not find any information related to these Saturday hours on the *Contact Your Local IRS Office* web page nor was the information included when accessing information about individual TACs on the IRS's website or the IRS2Go mobile App. Additionally, searching on "Saturday" yielded outdated information. Further, information regarding whether a TAC was open on a Saturday was not mentioned in any of the recorded messages we received when calling local TAC telephone numbers.

This issue was included in the e-mail alert we issued to the IRS on January 26, 2023. IRS management indicated that there is a special link on the IRS's website to obtain information on the face-to-face Saturday hours. Additionally, IRS management indicated that having information on the local TAC web page regarding the Saturday taxpayer service days could confuse taxpayers into thinking that all TACs are open every Saturday.

Although the IRS has a link regarding the Saturday hours, it is not conveniently located for taxpayers seeking this information. Specifically, a taxpayer searching for this information must scroll down on the web page to the *News & Announcements* section to find this information. A taxpayer may not think to look at the *News & Announcements* while researching the hours of operation for a TAC but would most likely try to look up their local TAC information to

determine the hours of operation. Therefore, the taxpayer may miss the opportunity to visit a TAC that is open on a Saturday.

Recommendation 2: The Commissioner, Wage and Investment Division, should ensure that information regarding the face-to-face Saturday hours, including the TAC locations that are open and provide this service, the dates available, and hours of operation, are easily searchable and located on the individual TACs' web pages on the IRS's website, IRS2Go mobile App, and the recorded telephone messages.

Management's Response: The IRS agreed with this recommendation and made updates to the IRS.gov "IRS Face-to-Face Saturday Help" web page to improve visibility of the Saturday face-to-face events in search results on the IRS.gov website and external search engines.

Taxpayers Contacting Local Taxpayer Assistance Center Telephone Numbers Are Not Provided Consistent and Up-to-Date Information

The IRS Restructuring and Reform Act of 1998 (Section 3709)⁷ requires local telephone numbers and addresses of IRS offices, including TAC locations, be listed in a telephone book for the local area of the TAC. We previously reported⁸ that the intent of Section 3709 was to make it easier for taxpayers and their advisors to seek local IRS assistance by providing a pre-recorded message that includes the office location and hours of operation, information available on the IRS's toll-free telephone numbers, and the option for the taxpayers to leave a detailed message.

Currently, the IRS lists the local telephone contact numbers for each TAC on its website under the *Find a Taxpayer Assistance Center Office* tool. In addition to providing local contact numbers, the IRS also provides the telephone number for scheduling an appointment to visit a TAC,⁹ the hours of operation, and a list of services provided at that particular TAC. Although the website provides a list of services for a particular TAC, the taxpayer is still advised when selecting the dropdown menu for "Local Services" to call the local office telephone number if they have questions about available services or hours of operation.

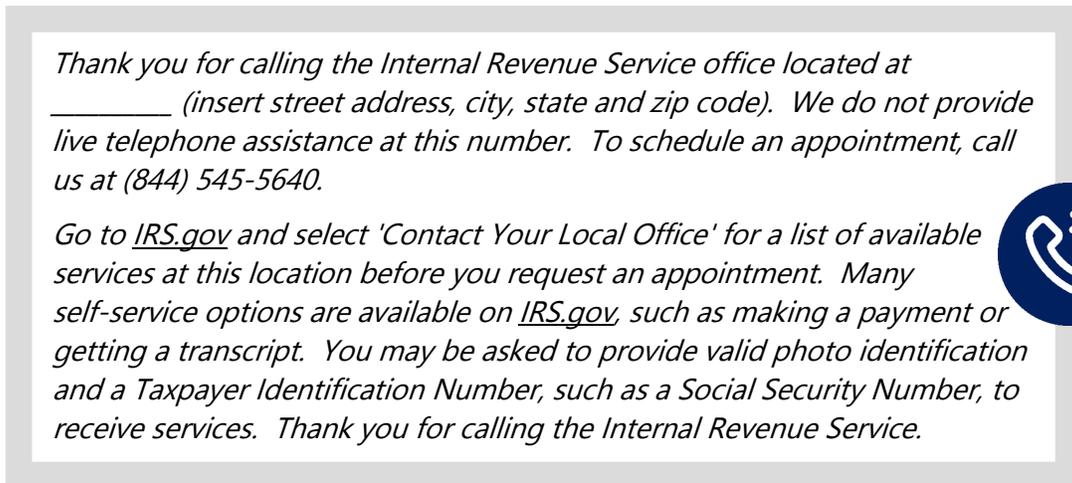
Figure 4 provides an example of the recorded message provided to taxpayers when calling a local TAC telephone number. It should be noted that the IRS no longer offers taxpayers the option to leave a message nor does the recorded message provide the most basic of information – ***days the TAC is open and hours of operation***. The recorded message does direct callers to go to IRS.gov and select "*Contact Your Local Office*" even though, as we reported, the *Contact Your Local IRS Office* is not prominently displayed on the landing page of the website.

⁷ 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.).

⁸ TIGTA, Report No. 2004-40-075, *More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers* (Mar. 2004).

⁹ The toll-free telephone number to schedule an appointment at the TACs is (844) 545-5640.

Figure 4: Example of Recorded Message



Source: Example of script for recorded message provided to us by the IRS.

We called each of the local telephone numbers listed on the IRS's website and as shown in the message in Figure 6 and found that taxpayers receive a recorded message that provides the address of the office and notes that tax inquiries are not handled at this telephone number. While the IRS refers callers to its TAC appointment line, it does not give taxpayers the option to be transferred directly to the IRS's TAC appointment line which is a common feature available when contacting businesses. Instead, taxpayers must hang up and then dial the toll-free telephone number in order to make an appointment.

Further, our calls to the local telephone numbers found inconsistency between the information provided in the recording and what is on the IRS's website for a particular TAC. For example, the website directs taxpayers seeking information about services or hours of operation to call the local office telephone number. However, this information is not provided in the recorded message a taxpayer receives when calling that local telephone number.

In our e-mail alert issued on January 26, 2023, we notified IRS management of our concern that taxpayers may encounter delays and frustration when calling the local telephone numbers. In response to this issue, IRS management indicated that there is a statutory requirement to maintain the lines and "use standard language for the recorded messages." However, our contacting and listening to the recorded messages found inconsistencies regarding the recorded messages. Specifically, standard language as stated by IRS management was not being consistently used. If the local telephone numbers are intended to serve taxpayers who do not have access to a computer, then the recorded messages should be updated to provide the most basic information to assist taxpayers seeking face-to-face assistance, *e.g.*, days and hours of operation, or whether walk-in assistance is available in addition to making an appointment.

Furthermore, the IRS should provide quality customer service to minimize the burden placed on taxpayers. On December 13, 2021, the President signed Executive Order 14058, *Transforming Federal Customer Experience and Service Delivery to Rebuild Trust in Government*, which provides that agencies must design and deliver services in a manner that people of all abilities can navigate. Every interaction should be seen as an opportunity for the Government to save an individual's time and to deliver the level of service that the public expects and deserves. As currently configured, we believe the local TAC telephone lines do not meet this mandate.

Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers

The Commissioner, Wage and Investment Division, should:

Recommendation 3: Update the recorded messages to provide taxpayers with basic information, including days and hours of operation, times the TAC is closed, and services offered, including whether walk-in service is available and if so, what services are provided as a walk-in.

Management's Response: The IRS agreed with this recommendation and plans to review and update the recordings for each TAC location to reflect the hours of operation and direct callers to resources that provide more detailed information.

Recommendation 4: Assess and implement, if possible, the capability to provide taxpayers with the option to transfer to the appointment line versus having to hang up and call a different number.

Management's Response: The IRS agreed with this recommendation and plans to evaluate and assess the service and operational costs and benefits associated with offering the option to transfer to the appointment line from the local telephone numbers.

Published local telephone numbers did not always work and one address was incorrect

Our testing of the local TAC telephone numbers provided on the IRS's website for 357 TACs found that three of these telephone numbers were not operational. Specifically, the local telephone numbers listed for Salt Lake City, Utah; Downers Grove, Illinois; and Dase, Puerto Rico, were not operational.

Additionally, we found that the address listed on the IRS's website for the TAC in Everett, Washington, was different on the website compared to the recorded message when calling the local telephone number. We visited both addresses and determined that the address included in the recorded message was inaccurate. The signage at the incorrect address indicated that the TAC moved and provided the same address that was listed on the website. While the locations were within a mile of each other, having inaccurate address information can cause undue burden on taxpayers if they travel to the wrong address.

Recommendation 5: The Commissioner, Wage and Investment Division, should ensure that local TAC telephone numbers are operational and information provided on the recorded messages is accurate and consistent with the information on the IRS's website.

Management's Response: The IRS agreed with this recommendation and plans to ensure local TAC telephone numbers are operational and the information provided on the recorded messages is accurate.

Taxpayers Are Not Given the Option to Obtain Taxpayer Assistance Center Information in Spanish

Executive Order 13166, *Improving Access to Services for Persons With Limited English Proficiency*, indicates that Federal agencies must ensure that the programs and activities that are normally provided in English are accessible to Limited English Proficiency (LEP) persons and do

not discriminate on the basis of national origin. In a prior TIGTA report,¹⁰ we reported that to help identify how it can most efficiently and effectively provide services to the LEP population, the IRS analyzes information gathered from the U.S. Census Bureau's American Community Survey to create its *LEP Customer Base Report* every three to four years. The IRS uses this report to identify languages in higher demand and assess where it could leverage its resources to have the greatest impact on the LEP community. The IRS reports that in Fiscal Year 2015, the Spanish-speaking population made up 71 percent of the total LEP population.

Although the IRS cites that its *LEP Customer Base Report* is developed to assess where it can provide resources that would have the greatest impact on the LEP community, our review identified that:

- **Taxpayers cannot view the specific TAC information in Spanish on the IRS's website. The website provides users with the option to view the site content in one of seven foreign languages.** If you select the Spanish language option, the information on the website will be presented in Spanish. However, when you navigate to the *Local Taxpayer Assistance Office Locator* web page, the information reverts to English.¹¹

When we brought this concern to IRS management's attention they indicated this occurs because that specific web page (*Local Taxpayer Assistance Office Locator*) uses an external search engine maps feature for a taxpayer to search for a specific TAC. Our testing of this process found that the issue is not limited to only on the search page, as the information remains in English even when the specific TAC information appears. As a result, the information regarding the specific TAC's hours of operation and services offered may not be easily understandable to those who cannot read the English language.

- **Taxpayers are not provided the option to hear the recorded message when calling a local TAC in either English or Spanish even though the capability exists.** Specifically, the TAC appointment telephone line and one recorded message on a local TAC telephone number (Guaynabo, Puerto Rico) has both English and Spanish options. Whereas, the recorded message provided to all other callers to a TAC local telephone number including the four other TACs located in Puerto Rico are not provided this option.

In our e-mail alert to the IRS on January 26, 2023, we notified the IRS of the inconsistency in providing all callers with the option to hear the recorded message in Spanish for the sites in Puerto Rico. IRS management agreed that the recorded messages for the local telephone numbers in Puerto Rico should provide the caller the option to hear the message in Spanish.

¹⁰ TIGTA, Report No. 2022-40-008, *Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed* (Dec. 2021).

¹¹ This is the case for all foreign language options.

Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers

The Commissioner, Wage and Investment Division, should

Recommendation 6: Update the IRS's website to ensure that all information regarding specific TACs is available in Spanish.

Management's Response: The IRS agreed with this recommendation and plans to update the IRS's website to ensure that all information regarding specific TAC locations is available in Spanish.

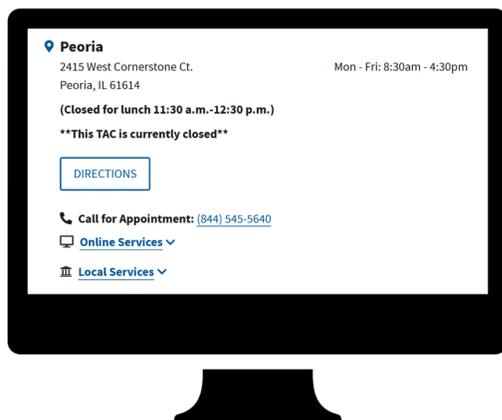
Recommendation 7: Provide the option to hear local TAC recorded messages in Spanish at all TACs.

Management's Response: The IRS agreed with this recommendation and plans to update the telephone lines for the TACs that do not provide the option for taxpayers to hear the recorded messages in Spanish.

Taxpayers Are Not Adequately Informed of Taxpayer Assistance Center Closures

The IRS continues to be challenged by its inability to fully staff its TAC offices. As we reported in January 2023, the IRS planned to hire 700 employees in an effort to fully staff the TACs in time for the filing season. At that time, 35 TACs remained closed and another 113 were staffed with only one employee. With the limited staff available at many of the TACs, it is imperative that the IRS timely update the TAC information provided on the IRS's website and the local TAC telephone lines to prevent taxpayers from traveling to a scheduled appointment or to obtain walk-in assistance only to find the TAC closed.

We identified two TACs shown as closed on the IRS's website for which the IRS did not update the recorded messages on the associated local telephone numbers to inform callers that the TAC was closed. The recorded message typically stated that "walk-in assistance is not available



in this office" as of a given date. This seems to imply that appointments are needed to obtain service at these TACs (no walk-ins will be accepted), not that the TAC is closed and unavailable to even pick up a tax form or instructions. While in most cases the recorded message provided callers with the nearest TAC site, in at least three instances no information was provided on the next nearest TAC location to contact.

We also found similar issues as it relates to how the IRS informs taxpayers on its website that a particular TAC is closed. For example, in some instances the

closed TACs were listed on the IRS's website as being closed. Whereas, for other closed TACs the IRS does not list the TAC on its website. Inconsistent or unclear messaging pertaining to the closure of TACs makes it more difficult for taxpayers to readily identify and make appointments for assistance at their nearest TAC.

Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers

In our January 26, 2023 e-mail alert, we notified IRS management that taxpayers were not clearly informed when a TAC was closed on the IRS's website or in the recorded messages. IRS management's response to this e-mail alert indicated that the local TAC recorded messages cannot be updated as the content of the current recordings is beneficial to employees working in other functional areas at the site where the TAC is located. Management's explanation makes no business sense because the recorded messages are specific to only the TAC location. Therefore, we do not see the relevance that these recordings would have to employees in other IRS functional areas. In addition, management notes that as a benefit to taxpayers they provide signage at the TAC site itself that informs taxpayers the TAC is closed. This also is concerning as IRS management seems to be implying that it is assisting or providing quality customer service by having taxpayers travel to a TAC only to be notified by a sign posted on the door that the office is closed.

Recommendation 8: The Commissioner, Wage and Investment Division, should ensure that the IRS's website and local TAC recorded messages provide taxpayers with current information related to the changes in TAC operating hours or closures.

Management's Response: The IRS disagreed with this recommendation indicating that Section 3709 of the Restructuring and Reform Act of 1998 requires standard language to be used for the recorded messages at every IRS location, whether a TAC is at that location or not. IRS management also indicated that updating the local TAC recorded messages to provide taxpayers with current information related to the changes in TAC operating hours or closure is not feasible.

Processes and procedures did not prevent an appointment from being made outside of the operating hours for the TAC

The TAC operating hours are generally 8:30 am to 4:30 p.m. Monday through Friday. However, due to the IRS's ongoing staffing shortages, many of the TACs have varied operating hours. As part of our evaluation, we made a call to schedule an appointment at a TAC where the IRS's website indicated that it would not be opening until noon on select days. Specifically, we contacted the TAC appointment line to attempt to schedule an appointment for a document drop off at the TAC prior to its posted opening time. The Customer Service Representative (CSR) incorrectly offered us an appointment time before the TAC's opening. When we advised the CSR that the TAC was closed, the CSR indicated that it is not unusual to have taxpayers call stating they are at a TAC for a scheduled appointment, but the TAC is not open. The CSR also mentioned that taxpayers usually state that they did not receive a cancellation notice.

While we only attempted to schedule an appointment outside of posted operating hours for one TAC, we believe this instance shows a potential issue with the IRS's appointment system. In our e-mail alert on January 26, 2023, we notified the IRS of this issue indicating that IRS processes do not appear to ensure that taxpayers are not provided appointments outside of posted TAC operating hours. In response, IRS management indicated that there are processes and procedures currently in place to prevent scheduling appointments outside of a TAC hours of operation. However, they agreed to research and make corrections to the appointment scheduling systems to ensure that the CSRs are unable to schedule appointments outside of the TAC hours of operation.

Recommendation 9: The Commissioner, Wage and Investment Division, should ensure that appointments cannot be made outside of TAC hours of operation.

Management's Response: IRS management indicated that processes and procedures that prevent appointments from being scheduled outside of each TAC's hours of operation are currently in place and are basic functions of the Field Assistance Scheduling Tool.

Information Provided to Taxpayers Is Inconsistent and Unclear As to Whether Walk-In Services Are Available at Taxpayer Assistance Centers Without an Appointment

We found that the IRS has not clearly communicated to taxpayers whether an appointment is "preferred" or "required" to obtain services at a TAC. We believe the information provided to taxpayers is confusing and inconsistent. For example, the *Contact Your Local IRS Office* web page has a caption *Make an Appointment* advising taxpayers that TACs operate by appointment. However, when you search for a specific TAC location, the hours of operation and services provided for that TAC are shown. In many instances, the locations even notate the hours the TAC is closed for lunch or other circumstances which makes it seem that they accept walk-in customers. Additionally, if a taxpayer is viewing TAC locations by State, they may get the impression that the TAC offices without the caption "By Appointment Only" will provide walk-in service. Finally, we identified that the majority of the TAC recorded messages did not stress that appointments were required. Only the listings associated with the VSD sites note "By Appointment Only."

Further creating confusion for taxpayers is that the IRS is providing face-to-face assistance at selected TACs on Saturdays, noting that this service will be offered without an appointment. So taxpayers visiting these sites and receiving assistance may assume that no appointments are needed should they require assistance in the future during the week. In addition, the IRS informs taxpayers that they can drop off a payment or tax return or pick up a tax form without an appointment.

TIGTA onsite visits to a sample of TACs identified further inconsistencies and inaccuracies

To assess the consistency of assistance and services being offered at the TACs, we visited 22 TACs in eight States and the District of Columbia between January 24 and February 1, 2023.¹² Our visits identified that six of the 22 TACs did not accept walk-ins. For 13 others, we found that three accepted walk-ins with the remaining 10 only accepting walk-ins if the taxpayer was making a payment. For the remaining three TACs, we were unable to determine the status of walk-ins as the door to the TAC was locked.

It should be noted that for 13 of the TACs we visited, we were greeted by security guards and did not get an opportunity to talk with an IRS employee. The security guards at these sites proceeded to inquire about the services we were seeking and in most instances we were informed that an appointment was needed. For example:

¹² The States visited were Florida, Hawaii, Kansas, Maryland, Missouri, Texas, Virginia, and Washington.

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- In one instance, the guard advised us to make an appointment at another TAC as the site would not have CSRs until mid-March even though the IRS's website indicated it was open.
- In another location, we were advised that the TAC was closing after just four days of being open and would be closed until late March. The security guard suggested making an appointment at the next closest TAC, which was 60 miles away.
- In another location, the security guard would not grant us access to the tax forms and instructions at the TAC and instead asked which forms were needed. This could be problematic because some taxpayers may not know what forms they may need.

While we recognize that security guards are necessary to ensure the safety of IRS employees, we do not believe they should be the only person assisting taxpayers at the TACs. When we raised the concern regarding being greeted by security guards instead of talking with an IRS employee, IRS management stated that the security guards have no right to turn taxpayers away because they are not IRS employees. IRS management continued to indicate they have received these types of complaints before and they are immediately addressed.

When we discussed whether or not the IRS was accepting walk-ins at the TACs, IRS management stated that the TACs are appointment based. However, management noted that if a taxpayer visits a TAC and the TAC has the capacity, the taxpayer will be assisted. We explained that this did not seem to be the case in the majority of the TACs we visited as the security guard was turning us away and indicating that an appointment was needed.

The mission of the IRS's Field Assistance function that oversees the TAC Program is to provide quality service to taxpayers requiring face-to-face assistance and to educate taxpayers on services available to them through all channels, including self-assisted services. As we detailed in a January 2023 report, we recognize the significant challenge the IRS faces in hiring staff. However, taxpayers seeking face-to-face assistance are those who cannot get their tax issue handled online or by telephone for one reason or another. The taxpayers seeking this type of assistance as reported by the IRS often include low-income, elderly, and limited English proficient taxpayers who may not have access to online services.

As we previously noted, providing taxpayers with quality customer service should include minimizing the burden placed on taxpayers. On December 13, 2021, the President signed Executive Order 14058, *Transforming Federal Customer Experience and Service Delivery to Rebuild Trust in Government*, which provides that agencies must design and deliver services in a manner that people of all abilities can navigate. Every interaction should be seen as an opportunity for the Government to save an individual's time and to deliver the level of service that the public expects and deserves. As such, the IRS should take steps to assist taxpayers who may be unaware of the need for an appointment. Even if staffing resources do not permit the IRS to immediately assist a taxpayer, it does provide an opportunity to educate these individuals on the additional resources available that may assist them with their tax issue, including how to schedule an appointment for a later date.

Recommendation 10: The Commissioner, Wage and Investment Division, should evaluate whether walk-ins can be accommodated at all TACs and if not, ensure that TACs clearly indicate

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whether an appointment is needed or if walk-ins are accepted (and indicate what services are provided to walk-ins).

Management's Response: The IRS agreed with this recommendation indicating the IRS's business model is to provide service by appointment for taxpayers visiting the TACs to ensure resources are available and effectively used to meet their individual needs. Exceptions to the appointment process are made on a case-by-case basis at all locations other than those sharing Social Security Administration space.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to determine whether taxpayers could easily obtain accurate information regarding the IRS's TACs such as hours of operation, office addresses, and local telephone numbers. To accomplish our objective, we:

- Determined whether taxpayers could easily obtain information regarding local IRS TACs.
- Reviewed the IRS's website to determine whether local TACs, along with address and telephone information were listed.
- Reviewed the IRS's website to determine whether taxpayers have the ability to locate the local TAC information and available services in a foreign language.
- Reviewed the IRS application (IRS2Go App) to ensure TAC locations are accurately listed.
- Called the local TAC telephone numbers listed on the IRS's website to verify that the addresses and telephone numbers listed for the sites are accurate.
- Determined whether recorded scripts accurately reflect the address of the TAC, services provided, and if an appointment is necessary to obtain tax assistance.
- Conducted visits to a judgmental sample of IRS TACs to determine whether signage shows accurate office hours and if walk-in service is available.

Performance of This Review

This review was performed with information obtained from the Wage and Investment Division, Field Assistance located in Atlanta, Georgia. We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation during the period January 2023 through February 2023.

Major contributors to the report were Nancy LaManna, Assistant Inspector General for Audit; Debra Kisler, Director; Tom Dori, Lead Evaluator; Lindsay Steward, Senior Evaluator, Nicole Foy, Evaluator, Kasey Callahan, Evaluator.

Validity and Reliability of Data From Computer-Based Systems

We did not use data from computer-based systems for this evaluation.

Management's Response to the Draft Report



COMMISSIONER
WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

June 21, 2023

MEMORANDUM FOR RUSSELL P. MARTIN
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
EVALUATIONS

FROM: Kenneth C. Corbin  Digitally signed by TZQCB
Date: 2023.06.22 07:21:56
-04'00'
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – Actions Are Needed to Address Inaccurate,
Incomplete, and Inconsistent Taxpayer Assistance Center
Information Provided to Taxpayers (Evaluation # IE-23-016)

Thank you for the opportunity to review and provide comments on the subject draft report. We appreciate that the Treasury Inspector General for Tax Administration (TIGTA) noted our efforts to improve taxpayer services by increasing the presence of face-to-face assistance in Taxpayer Assistance Centers (TACs) across the nation. We were provided resources to fully staff each IRS TAC location and align with the IRS's strategic plan to create a world class customer service operation. The increase in staffing will assist in reaching more taxpayers than ever before and it will highlight new opportunities for growth that were not achievable in previous years.

Our goal is to be easily accessible for taxpayers seeking assistance. To achieve this, we have updated the IRS.gov webpage design and the IRS2GO mobile application, making them more flexible and functional while adhering to the objectives of the 21st Century Integrated Digital Experience Act¹. In February 2023, the IRS's Office of Online Services (OLS) conducted a keyword analysis of the 2022 search data for the "Contact your Local IRS Office"² webpage. Additionally, the OLS reviewed the IRS.gov home page visitor behavior. The home page was refreshed in April 2021 after extensive user testing and data analysis. On a seasonal basis, the OLS updates the top nine links on the home page, based on visitor behavior and search metrics. The updates will be made more frequently if changes in visitor behavior are noted. In addition to the updates previously mentioned, we are pleased to share more specific actions that were taken to further assist taxpayers seeking online assistance.

¹ Pub. Law 115-336.

² <https://www.irs.gov/help/contact-your-local-irs-office>

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Specifically, we:

- Improved IRS.gov search results for TACs by adding an additional list of keywords and phrases to the best bets at the top of the search results.
- Increased promotion of the TACs by adding the “Taxpayer Assistance Center Office Locator”³ to the tools and applications carousel and by adding a link to the “Contact Your Local IRS Office”⁴ page to the secondary navigation menu, so that it is parallel with “Contact an International IRS Office.”⁵
- Added conditions to older news releases about Saturday face-to-face TAC hours that would suppress them in search results and adjusted the “IRS Face-to-Face Saturday Help”⁶ page to bring it to the top of results.
- Updated the content on the “Contact Your Local IRS Office” page to make the Saturday hours more prominent, which helped with the IRS2Go application experience as well as the desktop experience for taxpayers.

Additionally, to support taxpayers during the filing season, we host Taxpayer Experience Days. These special events occur on the second Saturday of the month from February through May and expand opportunities for face-to-face visits beyond normal business hours. Appointments are not required for participation in these events. This differs from regular TAC hours in which an appointment process is used to first attempt to serve taxpayers and address their needs over the telephone and eliminate the need for them to travel to a TAC location. Should telephone resolution not be possible, scheduling appointments ensures we have adequate staff available at the TAC locations to provide the assistance needed without taxpayers experiencing undue delays or wait times. Any taxpayer can walk into a TAC to make a non-cash payment, drop off a current and/or prior year tax return, get a copy of a tax return stamped, use the Facilitated Self Assistance kiosks, or obtain forms and publications without an appointment. Additionally, taxpayers who walk in with other issues will be provided a same-day appointment if there is availability on the calendar that day for that location and a specialist with the requisite knowledge to address the needs of the taxpayer is available. There is an exception to walk-in services at the six TAC locations that are in shared space with the Social Security Administration, due to that space not being controlled by the IRS. At those locations, signage is clearly posted to notify taxpayers that walk-ins are not accepted.

³ <https://apps.irs.gov/app/office-locator/>

⁴ <https://www.irs.gov/help/contact-your-local-irs-office>

⁵ <https://www.irs.gov/help/contact-my-local-office-internationally>

⁶ <https://www.irs.gov/help/irs-face-to-face-saturday-help>

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When taxpayers visit TAC locations, our assistors are trained to gauge taxpayer needs and ensure complete and accurate information is provided the first time. The guard service at the TAC locations is in place to provide security and protection to visiting taxpayers, our employees, and the facilities; however, their presence is not a substitute for evaluating or screening taxpayer service needs and the guard service should not be turning taxpayers away for any reason other than security issues. When we learned that TAC guards were turning taxpayers away, the Director, Field Assistance, immediately brought this issue to the attention of the Chief, Facilities Management and Security Services (FMSS), who manages the security contracts. The Chief, FMSS immediately contacted the Federal Protective Services to ensure guards understand their roles and responsibilities, specifically that they should not be acting in the capacity of an IRS assistor. Additionally, the Director, Field Assistance, and staff met with employees to reinforce the understanding of the guards' role and to ensure employees are not asking guards to perform IRS duties, including determining the availability of assistance. All taxpayers are to be addressed by IRS personnel who are trained to assess taxpayer needs and determine availability of services. Our goal is to provide timely and efficient service to all taxpayers, and we strive to ensure that our TACs are accessible and welcoming to everyone who needs assistance.

The TIGTA's evaluation identified an isolated instance where an appointment time was offered outside of regular business hours. We want to clarify that such irregularities do not reflect our standard business practices. The Customer Service Representatives (CSRs) that provide first assistance to taxpayers when they call the appointment telephone line rely on staffing availability and geographical information in the Field Assistance Scheduling Tool (FAST) when scheduling appointments. Unexpected circumstances, such as employee illness, can lead to unplanned closures of TAC locations and the need to cancel appointments for that day. In such cases, we make every effort to notify the affected taxpayers of the cancellation as soon as possible. Taxpayers who have provided their email address will receive an email update notifying them of the appointment cancellation. We understand the inconvenience these closures cause, and our team is always ready to assist in rescheduling appointments. It is important to note that the report places significant reliance on an isolated incident and the inference of a CSR's misinformed statement. If the contact by the TIGTA had progressed to the point where an appointment would be scheduled, the FAST would not have allowed the CSR to schedule outside of the TAC's regular business hours. We have reviewed all processes and procedures for both the scheduling of appointments outside the TAC hours of operation, as well as scheduling appointments for a TAC when there is a scheduled closure. All current processes and procedures are working properly.

The report includes a recommendation to evaluate whether walk-ins can be accommodated and, if not, ensure information is provided that clearly indicates when appointments are needed and which services can be obtained without appointments. As previously mentioned, our business model is based on the appointment process. This

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permits us to first evaluate the problem taxpayers are attempting to resolve and, whenever possible, give the appropriate assistance and service they need over the telephone to prevent them from having to expend the time and effort to travel to and visit a TAC location. Historically, we have resolved approximately 50 percent of taxpayer service needs over the telephone and saved taxpayers an immeasurable amount of time and effort. Prior to implementing the appointment model, taxpayers were served on a first-come, first-served basis and, in many instances, the demand for services far exceed the availability of resources that could provide those services. Taxpayers would line up hours before the TAC opening and there were no guarantees they could be served that day. This resulted in taxpayers who had more complex needs that required face-to-face interaction with the IRS competing for service with those whose issues could have easily been resolved over the telephone. By using the appointment model, taxpayers are no longer turned away when the demand for service exceeds capacity.

We take pride in providing complete and accurate information to taxpayers and we are committed to ensuring that the information we provide is correct. To achieve this, we regularly review our TAC information to ensure accuracy. We also provide training and tools to the CSRs to ensure they have the knowledge and tools necessary to deliver accurate information to taxpayers. We understand the importance of accuracy in our services, and we are continuously looking for ways to improve our processes and procedures. We appreciate the TIGTA's efforts to help us identify areas for improvement and we will continue to work together to ensure that we afford timely and efficient services to all taxpayers.

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 Walker-Carter, Acting Director, Customer Assistance, Relationships and Education, at 470-639-3262.

Attachment

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Attachment

Recommendations

RECOMMENDATION 1

The Commissioner, Wage and Investment Division, should update the IRS website and IRS2Go mobile App to prominently display a link to the information regarding the TACs and improve the search functionality.

CORRECTIVE ACTION

As of February 16, 2023, we have updated the IRS.gov website to improve search results for Taxpayer Assistance Center (TAC) locations, including best bets, for a total of 44 keywords and keyword phrases including common misspellings. To improve visibility, we added “Taxpayer Assistance Center Locator” to the tools and applications carousel on the IRS.gov home page and added a link to the “Contact Your Local IRS Office” page to the secondary navigation menu in the “Help” section of the site. We also included a link to the “Contact Your Local IRS Office” page that is available on the IRS2Go application from the “Connect and Contact Us” options.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIALS

Director, Digital Products, Office of Online Services

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 2

The Commissioner, Wage and Investment Division, should ensure that information regarding the face-to-face Saturday hours, including the TAC locations that are open and provide this service, the dates available, and hours of operations, are easily searchable and located on the individual TACs' webpages on the IRS website, IRS2Go mobile App, and the recorded telephone messages.

CORRECTIVE ACTION

As of February 16, 2023, we made updates to the IRS.gov “IRS Face-to-Face Saturday Help” webpage to improve visibility of the Saturday face-to-face events in search results on IRS.gov and external search engines. As part of this effort, older news releases have been suppressed. The IRS2Go application does not have content management or search capabilities related to hours. The IRS2Go application directly links to the “Contact Your Local IRS Office” page on IRS.gov, which maintains content related to TACs. This complies with Section 3709 of the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98)⁷, which requires that standard language be used for the recorded messages at every IRS location, whether a TAC is at that location or not.

⁷ Pub. Law 105-206.

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Taxpayers will continue to have the option of viewing information regarding the face-to-face Saturday event hours on the IRS.gov website.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIALS

Director, Digital Products, Office of Online Services

CORRECTIVE ACTION MONITORING PLAN

N/A

Recommendations

The Commissioner, Wage and Investment Division, should:

RECOMMENDATION 3

Update the recorded messages to provide taxpayers with basic information, including days and hours of operation, times the TAC is closed, and services offered, including whether walk-in service is available and if so, what services are provided as a walk-in.

CORRECTIVE ACTION

We will review and update the recordings for each TAC location to reflect the hours of operation and direct callers to resources that provide more detailed information.

IMPLEMENTATION DATE

December 15, 2023

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 4

Assess and implement if possible, the capability to provide taxpayers with the option to transfer to the appointment line versus having to hang up and call a different number.

CORRECTIVE ACTION

We will evaluate and assess the service and operational costs and benefits associated with offering the option to transfer to the appointment line from local numbers. Collaboration with internal stakeholders will be required to provide a complete assessment of technological and support service impacts.

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IMPLEMENTATION DATE

October 15, 2024

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

Recommendation

RECOMMENDATION 5

The Commissioner, Wage and Investment Division, should ensure that local TAC telephone numbers are operational and information provided on the recorded messages is accurate and consistent with the information on the IRS website.

CORRECTIVE ACTION

We will ensure local TAC telephone numbers are operational and the information provided on the recorded messages is accurate.

IMPLEMENTATION DATE

December 15, 2023

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

Recommendations

The Commissioner, Wage and Investment Division, should:

RECOMMENDATION 6

Update the IRS website to ensure that all information regarding specific TACs is available in Spanish.

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CORRECTIVE ACTION

We will update the IRS website to ensure that all information regarding specific TAC locations is available in Spanish. As there are hundreds of TAC locations that will need individual review and modification, we will begin the process immediately but anticipate an extended period of time will be needed to complete the process for all affected pages.

IMPLEMENTATION DATE

December 15, 2024

RESPONSIBLE OFFICIALS

Director, Field Assistance, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 7

Provide the option to hear local TAC recorded messages in Spanish at all TACs.

CORRECTIVE ACTION

We will update the telephone lines for TACs that do not provide the option for taxpayers to hear the recorded messages in Spanish. The implementation of this recommendation will require significant coordination with internal stakeholders for proper translation of the recorded messages. There is a manual process to record these messages on each phone line; however, the employees who record the messages in English are not all proficient in Spanish. Scripting and recording telephone line in Spanish for all locations will require extended time.

IMPLEMENTATION DATE

December 15, 2024

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

Recommendations

RECOMMENDATION 8

The Commissioner, Wage and Investment Division, should ensure that the IRS website and local TAC recorded messages provide taxpayers with current information related to the changes in TAC operating hours or closures.

CORRECTIVE ACTION

Section 3709 of the RRA 98 requires standard language to be used for the recorded messages at every IRS location, whether a TAC is at that location or not. Updating the local TAC recorded messages to provide taxpayers with current information related to the changes in TAC operating hours or closures is not feasible. For example, the IRS would not be able to update the telephone lines for same-day closures. From a practical standpoint, there are time constraints associated with updating the IRS website that precludes immediate changes for routine page edits. Additionally, under the labor contract with the National Treasury Employees Union, TAC personnel have two hours to advise management they will not be available for the full or partial day. The TAC personnel may also experience an unexpected need to leave work or not report.

IMPLEMENTATION DATE

N/A

RESPONSIBLE OFFICIAL

N/A

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 9:

The Commissioner, Wage and Investment Division, should ensure that appointments cannot be made outside of TAC hours of operations.

CORRECTIVE ACTION

Processes and procedures that prevent appointments from being scheduled outside of each TAC's hours of operations are currently in place and are basic functions of the Field Assistance Scheduling Tool. Additionally, the IRS's Change in Hours of Operations Request process further aids in ensuring available TAC information is current and reliable.

IMPLEMENTATION DATE

N/A

RESPONSIBLE OFFICIAL

N/A

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CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 10

The Commissioner, Wage and Investment Division, should evaluate whether walk-ins can be accommodated at all TACs and if not, ensure that TACs clearly indicate whether an appointment is needed or if walk-ins are accepted (and indicate what services are provided to walk-ins).

CORRECTIVE ACTION

Our business model is to provide service by appointment for taxpayers visiting TAC offices to ensure resources are available and effectively used to meet their individual needs. This approach ensures that we direct taxpayers to the most efficient treatment stream for resolution for their issues. Exceptions to the appointment process are made on a case-by-case basis at all locations other than those sharing Social Security Administration space.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

N/A

Abbreviations

CSR	Customer Service Representative
IRS	Internal Revenue Service
LEP	Limited English Proficiency
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration
VSD	Virtual Service Delivery



**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.