

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Actions Are Needed to Improve the Quality of Customer Service in Telephone Operations

November 6, 2023

Report Number: 2024-IE-R001

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

HIGHLIGHTS: Actions Are Needed to Improve the Quality of Customer Service in Telephone Operations

Final Evaluation Report issued on November 6, 2023

Report Number 2024-IE-R001

Why TIGTA Did This Evaluation

Every year, millions of taxpayers seek assistance from the IRS via its toll-free and international telephone lines (hereafter referred to as telephone lines).

In response to the passage of the Inflation Reduction Act of 2022 (IRA), the Secretary of the Treasury (Secretary) detailed how approximately \$80 billion in IRA supplemental funding would be used to help transform the IRS. One key improvement for the 2023 Filing Season focused on increasing the level of service taxpayers receive when calling IRS telephone lines.

This evaluation was conducted to determine whether IRS telephone lines are operational and whether taxpayers are afforded simple, fast, and accessible customer service.

Impact on Tax Administration

Our test calls to the 102 telephone lines identified that improvements are needed for the IRS to achieve its Strategic Operating Plan goal of offering world class customer service to taxpayers who contact its toll-free lines.

What TIGTA Found

The IRS met the Secretary of the Treasury's expectations for the 2023 Filing Season 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. However, our test calls to the 102 telephone lines in service during the 2023 Filing Season identified that improvements are needed to ensure that taxpayers receive top quality service when contacting IRS customer service telephone lines.

Specifically, our test calls made on March 10 through March 14, 2023, identified one telephone line with an incorrect number, inconsistencies in providing callers the option to hear recorded messages in either English or Spanish, inconsistencies in providing legislatively mandated scam alert information when placed on hold, being placed on hold for time frames exceeding 30 minutes, and not always receiving a return call for those telephone lines that provide an option to leave a message to receive a return call.

The lack of adequate staffing continues to challenge the IRS's ability to provide taxpayers with a level of service they expect on multiple telephone lines. If the IRS continues to have staffing issues, it may want to consider the cost-benefit of having so many telephone lines available and instead direct callers to a limited number of telephone lines where the IRS can provide an acceptable level of service. This would be especially important for the telephone lines that indicate in the recorded message that assistance is unavailable due to lack of staffing or assistance is unavailable due to high call volumes and the call gets disconnected.

What TIGTA Recommended

TIGTA recommended that the IRS correct the incorrect contact number in internal guidance documents; establish processes to evaluate the resource availability to provide quality customer service on the telephone lines and make adjustments as needed; ensure that all telephone lines that place callers on hold provide information on tax scams as legislatively required; and provide the option to hear recorded messages in Spanish on all customer service telephone lines.

The IRS agreed with the recommendations and will update internal guidance to remove the incorrect telephone number, consider the reduction of telephone lines, and make a Spanish option available on recorded messages on the telephone lines that do not already have that option. Additionally, the IRS updated nine of the 10 telephone lines to include recorded messages addressing tax scams and identity theft and plans to update the remaining line.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: November 6, 2023

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

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

SUBJECT: Final Report - Actions Are Needed to Improve the Quality of Customer Service in Telephone Operations (Evaluation #IE-23-022-I)

This report presents the results of our evaluation to determine whether customer facing telephone lines are operational and whether taxpayers are afforded simple, fast, and accessible customer service. This review is part of our Fiscal Year 2023 Annual Program Plan and addresses the major management and performance challenge of *Improving Taxpayer Service*.

Management's complete response to the draft report is included in Appendix III. If you have any questions, please contact me or Debbie Kisler, Director, Office of Inspections and Evaluations.

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Background

Every year, millions of taxpayers seek assistance from the Internal Revenue Service (IRS) via its toll-free and international telephone lines (hereafter referred to as telephone lines). The services offered via these telephone lines include receiving answers to Federal tax questions, ordering tax forms, hearing prerecorded messages relating to various tax topics, checking on the status of a refund, and/or inquiring about a letter or notice.

In response to the passage of the *Inflation Reduction Act of 2022* (IRA)¹ on August 16, 2022, the Secretary of the Treasury (Secretary) detailed how the approximately \$80 billion in IRA supplemental funding would be used to help transform the IRS. One key improvement for the 2023 Filing Season focused on increasing the level of service taxpayers receive when calling IRS telephone lines. Specifically, for the 2023 Filing Season, the Secretary set an expectation for the IRS to provide an 85 percent level of service, which would result in over five times the number of calls being answered when compared to the 2022 Filing Season.² The Secretary also set an expectation that the IRS decrease wait times in half, from an average wait of nearly 30 minutes during the 2022 Filing Season to less than 15 minutes for the 2023 Filing Season. These improvements would be achieved by hiring 5,000 customer service representatives.

Level of service and average wait time calculated using call data from 35 telephone lines

IRS management indicated that the level of service it reports externally is calculated using call data from 35 Accounts Management telephone lines. Taxpayers generally contact the Accounts Management telephone lines seeking assistance with tax law, account inquiries, needing adjustments to their tax accounts, or inquiring as to the status of the processing of their tax return or issuance of their tax refund. These 35 telephone lines **are the only telephone lines** the IRS uses to calculate its level of service performance metrics.³ The IRS uses the call performance data from these telephone lines to measure whether it is meeting the Secretary's expectation of improving level of service and decreasing wait times.

At the start of this evaluation, the IRS provided us with a list of 102 telephone lines:⁴

- 85 of the telephone lines provide live assistance.
- 17 of the telephone lines provide automated assistance through recorded messages.

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

² In the 2022 Filing Season, the IRS averaged a 10 to 15 percent level of service, meaning that it answered less than two of every 10 calls.

³ See Appendix II which identifies the 35 telephone lines shaded in blue.

⁴ In May 2023, the IRS provided an updated list of telephone numbers that included 104 active toll-free and international telephone lines and eight deactivated lines. See Appendix II for the list of the 102 telephone lines tested during this evaluation, along with the other telephone lines the IRS provided in May 2023.

Results of Review

The IRS met the Secretary's expectations 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. However, we made test calls on March 10 through March 14, 2023, to the 102 telephone lines to evaluate the quality of customer service received when contacting these lines. Our test calls identified one telephone line with an incorrect number provided by the IRS to taxpayers, inconsistencies in providing callers the option to hear recorded messages in either English or Spanish, inconsistencies in providing legislatively mandated scam alert information when placed on hold, being placed on hold for time frames exceeding 30 minutes, and not always receiving a return call for those telephone lines that provide an option to leave a message to receive a return call. On March 22, 2023, the Treasury Inspector General for Tax Administration (TIGTA) issued an e-mail alert to the IRS detailing our initial concerns so IRS management could take actions deemed appropriate to improve service to taxpayers for the 2023 Filing Season.

Improvements Are Needed to Ensure That Taxpayers Receive Top Quality Service When Contacting Customer Service Telephone Lines

Our test calls to the 102 telephone lines identified that improvements are needed for the IRS to achieve its Strategic Operating Plan goal of offering world class customer service to taxpayers who contact its toll-free lines. For example:

- 1 telephone number [REDACTED] provided to taxpayers was incorrect on the Practitioner Priority Service web page on the IRS.gov website. The telephone number was intended for taxpayers to call to receive assistance related to the IRS's Automated Underreporter Program. However, the number was incorrect and directed callers to a medical alert hotline. Figure 1 provides a screenshot of the Automated Underreporter Contact Information on the IRS website.

Figure 1: Incorrect Automated Underreporter Contact Number Listed on IRS.gov

For questions about an Automated UnderReporter Notice, AUR, that your client received, press or say 5.

- Please look at the top right-hand corner of the Notice's front page.
- If the phone number is [800-829-8310](tel:800-829-8310) Press or say 1.
- [REDACTED]
- If the phone number is [877-571-4712](tel:877-571-4712) press or say 3.

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

On March 3, 2023, we sent an e-mail alert to Wage and Investment Division management notifying them of the incorrect telephone number. The IRS took immediate action to update the telephone number on its website. However, the incorrect telephone number remains in the IRS's internal guidance documents.

Actions Are Needed to Improve the Quality of Customer Service in Telephone Operations

- 21 telephone lines that offered live assistance placed our test callers on hold for more than 30 minutes and never connected to a live assistor before our test callers terminated the call. Figure 2 lists these 21 telephone lines.

Figure 2: Telephone Lines Where Callers Experienced Wait Times Greater Than 30 Minutes

Telephone Number	Description of Service Provided
(267) 466-4777	Non-Master File International
(267) 941-1004	Automated Collection System Small Business International
(267) 941-1026	Automated Under Reporter International
(267) 941-1037	Exam International
(470) 769-5100	Affordable Care Act Information Reporting Line International
(512) 416-7750	eHelp International
(866) 699-4096	Excise
(800) 829-3676	Forms
(800) 829-4933	Business and Specialty Tax Lines
**	Credit Payments 12M
(800) 973-0424	Insolvency
(833) 933-7680	Automated Collection System Passport
(844) 398-5025	Centralized Offer in Compromise Monitored Offer in Compromise
(855) 519-4965	Automated Collection System Small Business International
(855) 790-8775	International Taxpayer Protection Program
(855) 851-2009	Innocent Spouse
(866) 255-0654	E-help Desk
(866) 699-4083	Estate and Gift
(866) 897-4289	Manually Monitored Installment Agreements
(877) 766-2161	Small Business Predictive Dialer
(888) 841-4648	Online Services Information Hotline

Source: Results of testing the telephone lines provided by the IRS Joint Operations Center.

*** - telephone number generally not available to the public.*

- 5 telephone lines⁵ had a recorded message advising our test callers that “live assistance was not available due to a lack of staffing.” The message further directed the test caller to search the IRS.gov website for information, but no option was provided to redirect the call to another telephone line to receive the live assistance they were seeking.

⁵ (855) 554-5919, (855) 398-8175, (866) 855-1778, (844) 854-0075, and (866) 237-8828.

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- 4 telephone lines directed our test callers to leave a voicemail and that a live assistor would return the call. As directed, our test callers left a voicemail requesting a return call along with their telephone contact information. However, test callers did not receive a return call from a live assistor for two of our four test calls. For the remaining two lines, we received a return call, but one of those return calls was not received until 36 days after we left our message.
- 2 telephone lines had a recorded message advising the test caller that assistance was unavailable due to high call volume and the call was immediately disconnected.

While automated calls may help alleviate the call volume on the IRS main telephone lines, it is important that these and the other live assistance telephone lines deliver a quality customer service experience for the taxpayer. The lack of adequate staffing continues to challenge the IRS's ability to provide taxpayers with a level of service they expect on multiple telephone lines. If the IRS continues to have staffing issues, it may want to consider the cost-benefit of having so many telephone lines available and instead direct callers to a limited number of telephone lines where the IRS can provide an acceptable level of service. This would be especially important for the telephone lines that indicate in the recorded message that assistance is unavailable due to lack of staffing or assistance is unavailable due to high call volumes and the call gets disconnected.

Recommendation 1: The Commissioner, Wage and Investment Division, should ensure that the incorrect telephone number TIGTA identified for the Automated Underreporter Program is corrected in internal guidance documents.

Management's Response: The IRS agreed with this recommendation and is updating internal guidance to remove the telephone number.

Recommendation 2: The Deputy Commissioner of Services and Enforcement should establish processes to continually evaluate the resources available and/or needed to provide quality customer service on all toll-free telephone lines and make adjustments including reducing the number of available lines as needed.

Management's Response: The IRS agreed with this recommendation and will consider telephone line reduction in the development of the annual fiscal year work plan.

Legislatively required information is not consistently provided to callers placed on hold

The *Taxpayer First Act*⁶ requires that when a caller is placed on hold on any IRS telephone line, the IRS provides the caller with information about tax scams and identity theft. Specifically, it requires taxpayers be provided the following:

- Information about common tax scams.
- Information on where and how to report tax scams.
- Additional advice on how taxpayers can protect themselves from identity theft and tax scams.

⁶ Pub. L. No. 116-25, 133 Stat. 981 (codified in scattered sections of 26 U.S.C).

Figure 3 provides an example of the recorded message the IRS provides to taxpayers when placed on hold, as required by legislation.

Figure 3: Example of Recorded Message

Careful not to fall victim to IRS impersonation scams. The real IRS will not call, e-mail, or text you to demand immediate payment nor will we call about taxes owed without first having mailed you a bill.

The IRS never calls asking for your credit card, debit card, or prepaid card information over the telephone.

For more information on how to report and protect yourself from tax scams and identity theft, go to www.irs.gov and type in the key word "tax scams."



Source: Example of script for recorded message provided on IRS telephone lines.

For 26 of the 102 telephone lines we tested, a caller could be placed on hold. We identified that for 10 (38 percent) of these 26 telephone lines, the caller was not provided information regarding tax scams and identity theft as required by the *Taxpayer First Act*. Figure 4 shows the telephone lines that do not provide the required tax scams and identity theft information when the caller is placed on hold.

Figure 4: Lines Not Providing Tax Scam Information

Telephone Number	Description of Service Provided
(267) 941-1026	Automated Under Reporter International
(267) 941-1037	Exam International
(512) 416-7750	eHelp International
(800) 829-3676	Forms
(800) 973-0424	Insolvency
(844) 398-5025	Centralized Offer in Compromise Monitored Offer in Compromise
(866) 255-0654	E-help Desk
(866) 699-4096	Excise
(866) 897-0161	Exam Small Business
(866) 937-4130	Affordable Care Act Information Reporting Line

Source: Results of testing the telephone lines provided by the IRS Joint Operations Center.

When we shared these results with IRS management, they indicated that one of the telephone lines is operated by a contractor. IRS management noted that they plan to see if this information can be provided on telephone lines operated by the contractor. Management did not provide us with information as to the whether legislatively required information could be

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included on telephone lines operated by contractors. For the remaining lines, management indicated that they would investigate why the other lines did not offer this information.

Recommendation 3: The Commissioner, Wage and Investment Division, should ensure that all telephone lines that place callers on hold provide information regarding tax scams, including information on where and how to report tax scams and how to protect themselves from identity theft and tax scams as legislatively required.

Management's Response: The IRS agreed with this recommendation and as of August 3, 2023, nine of the 10 telephone lines identified have been updated to include the recorded messaging addressing tax scams and identity theft. The recorded message on the remaining line is expected to be activated in September 2023.

Taxpayers are not consistently provided the option to hear recorded messages in Spanish

Test calls to the 102 telephone lines identified 35 (34 percent) lines for which callers are not provided the option to listen to recorded messages in Spanish. The services offered by these telephone lines include information on installment agreements, home buyers' credit, gift and estate, and other tax administration topics. Figure 5 provides a list of the telephone lines that provide a recorded message without an option to hear the message in Spanish.

Figure 5: Telephone Lines Not Offering Option to Hear Messages in Spanish

Telephone Number	Description of Service Provided
(267) 466-4777	Non-Master File International
(267) 941-1004	Automated Collection System Small Business International
(304) 263-8700	Information Returns Branch Information
(313) 234-6146	Bank Secrecy Act International Commissioner's Discretionary Rule Foreign Based Bank and Financial Accounts
(800) 829-0433	Tax Fraud
(800) 829-4059	Teletypewriter
(800) 831-0273	Partial Pay Installment Agreements
(800) 919-0318	Information Returns Branch International
(800) 919-0352	Home Buyers Credit
(800) 973-0424	Insolvency
(801) 612-4822	Information Reporting and Document Matching International
(833) 676-2020	COVID19 Hotline
(833) 933-7680	Automated Collection System Passport
**	Non-Master File
(844) 320-8010	Gaming and Marijuana Enforcement
(844) 398-5025	Centralized Offer in Compromise Monitored Offer in Compromise

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Telephone Number	Description of Service Provided
**	Commissioner Line
(844) 805-4980	Centralized Offer in Compromise Monitored Offer in Compromise
(844) 853-7210	Health Coverage Tax Credit
(855) 398-8175	Wage and Investment Exam Pilot
(855) 472-5540	Enrolled Agent Help Desk
**	Taxpayer Relations
(855-519-4965	Automated Collection System Small Business International
(855) 554-5919	Earned Income Tax Credit Preparer Due Diligence
(855) 814-4755	Automated 6020b
(866) 883-0235	Frivolous Filer
(866) 270-0733	Bank Secrecy Act Hotline
(866) 379-6176	Employee Shared Responsibility Payment
(866) 455-7438	Technical Service Operation
(866) 599-4083	Estate and Gift
(866) 855-1778	Taxpayer Assistance Center Hotline
(866) 860-4259	Practitioner Priority Service
(866) 897-4289	Manually Monitored Installment Agreements
(877) 571-4712	Information Reporting and Document Matching Business Under Reporter
(888) 912-1227	Taxpayer Advocacy Panel

Source: Results of testing the telephone lines provided by the IRS Joint Operations Center. ** - telephone number generally not available to the public.

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 review,⁷ 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 assesses 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.

⁷ 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).

Recommendation 4: The Commissioner, Wage and Investment Division, should provide the option to hear recorded messages in Spanish on all customer service telephone lines.

Management's Response: The IRS agreed with this recommendation and plans to provide an option to hear recorded messages in Spanish on telephone lines that have not already been updated to do so.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to determine whether customer facing telephone lines are operational and whether taxpayers are afforded simple, fast, and accessible customer service. To accomplish our objective, we:

- Obtained a list of all the customer facing telephone lines from the IRS and called all the telephone numbers.
 - Verified if the telephone line was operational.
 - Determined whether both Spanish and English options were available.
 - Determined whether there was an option to speak with an IRS representative or if a prerecorded message was received.
 - Determined whether there was a voicemail system and verified the efficiency of a return call for the telephone lines that had the option.
 - Determined whether there was an automatic transfer option and verified that the call was transferred for the telephone lines with the option.
- Determined which telephone lines the IRS includes in its level of service metrics.

Performance of This Review

This review was performed with information obtained from the Wage and Investment Division, Customer Account Services, 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 March through May 2023.

Major contributors to the report were Nancy LaManna, Acting Assistant Inspector General for Inspections and Evaluations; Debra Kisler, Director; and Nicole Foy, Evaluator.

Validity and Reliability of Data From Computer-Based Systems

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

Appendix II

List of Customer Facing Toll-Free and International Telephone Lines

The table presents a list of all customer facing toll-free and international telephone lines the IRS provided to TIGTA. The telephone lines highlighted in blue are the Accounts Management lines used in the level of service metric.

Telephone Number	Description of Service Provided
**	Refund Callback – targeted notices for customer callback (telephone number not advertised to general public)
**	Wage and Investment Division Individual Master File Customer Response – targeted notice for customer callback (telephone number not advertised to general public)
(800) 829-1040	Individual Income Tax Line – procedural or tax law information for individuals or joint filers
(800) 829-1954	Refund – status of refund provided
(800) 829-4059	Teletypewriter – Procedural or tax law information or help for filing 1040 type individual returns for hearing impaired individuals (only answered by TTY/TDD equipment)
(800) 829-4933	Business and Specialty Tax Line – business returns or business accounts assistance for businesses, corporations, partnerships, and trusts
**	Small Business Individual Master File Customer Response – targeted notices for customer callback (telephone number not advertised to general public)
**	Volunteer Income Tax Assistance – IRS assistance for Volunteer Income Tax Assistance volunteers (telephone number not advertised to general public)
(800) 820-5215	Business Master File Piloting Notices – used for specific Business Master File notices at different times to test customer response rate
(800) 905-9887	Volunteer Income Tax Assistance Location – provides the nearest volunteer tax assistance site
**	Credit Payments 12M – targeted notices associated with the Advanced Child Tax Credit (telephone number not advertised to general public)
(800) 908-4490	Identity Theft Hotline – guidance for individuals who identify themselves as potential victims of identity theft
**	Home Buyers Credit – targeted notices for customer callback regarding the First Time Homebuyer Credit (telephone number not advertised to general public)
**	Affordable Care Act – provides information on the Health Care law (telephone number not advertised to general public)
(800) 919-9835	Economic Impact Payment – provides information on eligibility requirements for the Economic Impact Payment

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Telephone Number	Description of Service Provided
**	Accounts Management Projects – targeted Accounts Management Project notices to test customer response rate, wording, and customer interpretations of the notice (telephone number not advertised to the general public)
(833) 553-9895	Limited English Proficiency – assists callers with LEP in connecting with an interpreter
(833) 558-5245	Individual Master File Piloting Notices
(844) 545-5640	Taxpayer Assistance Center Appointment Hotline – provides appointments at specific Taxpayer Assistance Centers
(844) 853-7210	Health Coverage Tax Credit – the telephone line went inactive April 8, 2023, since the Health Coverage Tax Credit is no longer available
(855) 223-4017	Accounts Management Initiatives – targeted for specific Individual Master File notices to test the customer response rate, wording, and customer interpretation and reaction of the notice
**	Accounts Management Help Line – targeted for specific Individual Master File notices to test customer response rate, wording, and customer interpretations of the notice (telephone number not advertised to the general public)
(855) 790-8775	International Taxpayer Protection Program – request for an Employer Identification Number for an entity outside the United States; addresses questions about Individual Taxpayer Identification Number or inquiries regarding U.S. Certifications (calls transferred from (267) 941-1000)
(866) 465-2050	Amended Refund Hotline – provides the status of 1040X Amended Returns
**	Special Services – Special hotline for taxpayer inquires due to recent Federally declared disasters, serving in a Combat Zone, or a victim of terrorist activities (telephone number not advertised to general public)
(866) 682-7451	Special Notice Line – Affordable Care Act and Direct Pay specific notices
**	Electronic Filing Personal Identification Number – for taxpayers who need their Personal Identification Number or prior year Adjusted Gross Income to file electronically (telephone number not advertised to general public)
(866) 860-5259	Practitioner Priority Service – provides practitioners’ assistance with clients’ account-related issues
**	Tax Law – calls route to this telephone number through the 1040 line; IRS agents will address basic tax law questions (telephone number not advertised to the public)
**	Automated Underreporter Soft Notice Accounts Management – taxpayer inquiries who have received an Automated Underreporter CP2057 notice (telephone number not advertised to the general public)
(877) 777-4778	National Taxpayer Advocate – for taxpayers whose tax problems have not been resolved through normal channels
(877) 829-5500	Tax Exempt and Government Entities Division – addresses questions regarding Employee Plans and Exempt Organizations determination applications,

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Telephone Number	Description of Service Provided
	affirmations of tax-exempt status, account and notice inquiries, and other miscellaneous issues
**	Business Master File Customer Response – targeted notices for customer callback (telephone number not advertised to the general public)
(800) 908-9946	Transcript – used to record transcripts
**	Individual Taxpayer Identification Number – provides Individual Taxpayer Identification Number to non-citizens who need to file a U.S. tax return (telephone number not advertised to the general public)
(800) 829-0433	Tax Fraud – Self-Service Fraud Hotline for callers to provide information alleging a violation of Federal tax laws
**	Electronic Installment Agreement – callback number, along with a specific code number, provided to users of the Online Payment Agreement automated applications (telephone number not advertised to the general public)
(800) 829-3676	Forms – order forms or publications
(800) 829-3903	Automated Collection System Small Business – resolves balances due or delinquent returns
**	TeleTax – prerecorded messages covering various tax topic and refund information (telephone number not advertised to general public)
(800) 829-7650	Wage and Investment Division Automated Collection Service – assists taxpayers in resolving balance due or delinquent returns
(800) 829-8310	Automated Underreporter Small Business – call volume is determined by the number of Automated Underreporter notices that are sent to taxpayers
**	Taxpayer Protection Unit – taxpayer inquiries and account work when there are certain indicators on the same tax module (telephone number not advertised to the general public)
**	Partial Pay Installment Agreement – calls from taxpayers who cannot fully pay the entire balance before the expiration of the Collection Statute Expiration Date (telephone number not advertised to the general public)
(800) 908-0368	Combat Zone – callers responding to letters notifying them of discrepancies with claiming combat zone, but the IRS was not notified of deployment
(800) 913-6050	Lien External – provides assistance to resolve a lien issue.
(800) 919-0319	Information Returns Branch International – calls are forwarded to (866) 455-7438
(800) 973-0424	Insolvency – provides information regarding refunds held, status of bankruptcies, and transfers from other areas where a bankruptcy issue is raised
(801) 612-4822	Information Reporting and Document Matching International – for filers of Forms 1120, 1120S, 1041, and 1065 that have underreported income
(833) 282-7220	Automated Collection System Compliance Personnel – new English and Spanish applications and agent groups

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Telephone Number	Description of Service Provided
**	Backup Withholding – contact number is on letters encouraging compliance with the requirements and reporting of backup withholding (telephone number not advertised to the general public)
(833) 933-7680	Automated Collection System Passport – certifies taxpayers with seriously delinquent tax debt to the Department of State
**	Non-Master File – for taxpayers with issues on their Non-Master File accounts; telephone line is message only, and callers receive a callback from the IRS (telephone number not advertised to general public)
(844) 320-8010	Gaming and Marijuana Enforcement – assists taxpayers who are applying for or renewing licenses in order to maintain employment or operate a business within the Gaming or Marijuana industries; telephone line is message only, and callers receive a callback from the IRS
(844) 398-5025	Centralized Offer in Compromise Monitored Offer in Compromise – provides policy on offers in compromise (Memphis Operation)
**	Commissioner Line (telephone number not advertised to general public)
(844) 805-4980	Centralized Offer in Compromise Monitored Offer in Compromise – provides policy on offers in compromise (Brookhaven Operation)
(844) 854-0075	Small Business Exam Information Reporting Document Matching
(844) 875-3420	Private Debt Collection – provides information regarding Private Collection Agencies
**	Wage and Investment Division Compliance Identity Theft Line – provides taxpayers the ability to make direct contact with the employee assigned to their case (telephone number not advertised to the general public)
(855) 398-8175	Wage and Investment Exam Pilot – addresses regular Wage and Investment Division exam calls when there are no specialty calls in queue (line is inactive at this time)
(855) 472-5540	Enrolled Agent Help Desk – addresses questions regarding the status of Application to Practice before the IRS or Application for Renewal to Practice before the IRS
**	Taxpayer Relations – reaches specific taxpayer representative assigned to a case (telephone number not advertised to the general public)
(855) 519-5964	Automated Collection System Small Business International – assists taxpayers in resolving balances due or delinquent returns
(855) 554-5919	Earned Income Tax Credit Preparer Due Diligence – calls are from preparers in response to letters received regarding Earned Income Tax Credit Preparer Due Diligence (this telephone line is inactive at this time)
**	International Taxpayer Protection Program – for taxpayers residing outside the United States who do not have access to the domestic Taxpayer Protection Program product line (telephone number not advertised to the general public)

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Telephone Number	Description of Service Provided
**	Automated 6020b – calls are in response to letters notifying taxpayers of an unfiled return (telephone number not advertised to general public)
(855) 839-2236	Withholding Compliance – calls are in response to letters notifying of the need to increase withholding
(855) 851-2009	Innocent Spouse – provides information clarifying tax law and procedures for filing a claim
**	RICS Automated Questionable Credit – addressed Automated Questionable Credit claims (telephone number not advertised to the general public)
(859) 320-3526	Centralized Lien – addresses the need to resolve a lien issue
(859) 320-3581	Excise International
(855) 225-2009	Privacy and Information Protection – addresses questions regarding the Personally Identifiable Information data loss (or breach) letter
(866) 237-8828	Earned Income Tax Credit – provides information message when taxpayer receives Letter 5263
(866) 255-0654	E-help Desk – provides support for electronic income tax filers
(866) 270-0733	Bank Secrecy Act Hotline – addresses issues related to the Financial Crimes Enforcement Network or in response to correspondence received concerning a form that was filed
(866) 379-6176	Employer Shared Responsibility Payment
(866) 455-7438	Technical Services Operations – addresses questions by financial and other institutions that are required to file Informational Returns
(866) 559-3921	Personal Identification Number Reentry – internal toll-free telephone number to transfer calls to the Personal Identification Number Reentry line
(866) 581-4271	Automated Substitute for Return
**	Government Liaison and Disclosure Helpdesk – addresses IRS employees' disclosure or Privacy Act questions (telephone number not advertised to the general public)
(855) 699-4083	Estate and Gift – addresses Estate and Gift account issues and tax law issues
(866) 699-4096	Excise – addresses excise tax account and tax law issues
(866) 855-1778	Taxpayer Assistance Center Hotline – telephone number no longer in use
(866) 883-0235	Frivolous Filer – handles calls related to notices issued advising people questioning the IRS's authority to enforce filing and payment of taxes of fines and substitute for return procedures
(966) 897-0161	Exam Small Business – addresses taxpayers' questions regarding tax law, what documentation is needed, and seeking case status when a letter has been received informing the taxpayer about an audit
(866) 897-0177	Exam Wage and Investment Division – calls are in response to letters sent to taxpayers informing them of an audit and the need to submit documentation

Actions Are Needed to Improve the Quality of Customer Service in Telephone Operations

Telephone Number	Description of Service Provided
(866) 897-3315	Automated Substitute for Return Refund Hold – callers received notification that their refund is on hold
**	Automated Substitute for Refund Hold Reconsideration – taxpayers call and ask for reconsideration when a Notice of Deficiency has been issued (telephone number not advertised to general public)
(866) 897-4289	Manually Monitored Installment Agreements – telephone number is on reminder notices of taxpayers with Manually Monitored Installment Agreements
(866) 937-4130	Affordable Care Act Information Return Line – for Affordable Care Act filers, software developers, and vendors with questions about electronic filing
(877) 571-4712	Information Reporting and Document Matching Business Under Reporter – taxpayers who file Forms 1120, 1120S, 1041, and 1065 who have underreported income
(877) 662-2161	Small Business Predictive Dialer – callback number for resolving tax issues
**	Wage and Investment Division Predictive Dialer – callback number and used for special projects in the Small Business/Self-Employed Division Collection program (telephone number not advertised to general public)
(888) 841-4648	Online Services Information Hotline – provides assistance for eAuthentication web-automated application access
(888) 912-1227	Taxpayer Advocacy Panel – inquires for the Taxpayer Advocacy Panel (non-IRS Advisory Board)
**	Non-Master File International – international telephone number that forwards to (833) 972-8965 (Non-Master File) (telephone number not advertised to general public)
(267) 941-1000	Accounts Management International – provides tax assistance to customers who are outside the United States; international telephone number that forwards to (855) 790-8775
(267) 941-1004	Automated Collection System Small Business International – international Automated Collection System callers that route to (855) 519-4965
(267) 941-1026	Automated Underreporter International – addresses notices sent to taxpayers indicating underpayment
(267) 941-1037	Exam International – international number that forwards to the Small Business/Self-Employed Division Exam
(267) 941-1099	Employer Identification Number International – tax assistance for customers who need an Employer Identification Number and are living or working outside the United States
(304) 263-8700	Information Returns Branch International – callers are financial and other institutions that are required to file Information Returns
(313) 234-6146	Bank Secrecy Act International Commissioner’s Discretionary Rule Foreign Bank and Financial Accounts – international Bank Secrecy Act telephone number

Actions Are Needed to Improve the Quality of Customer Service in Telephone Operations

Telephone Number	Description of Service Provided
(470) 769-5100	Affordable Care Act Return Line International – Affordable Care Act filers, software developers, and vendors with questions regarding electronic filing
(512) 416-7550	eHELP International – provides support for electronic income tax filers

*Source: IRS Joint Operations Center. ** - telephone number generally not available to the public.*

Management's Response to the Draft Report



COMMISSIONER
WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

September 25, 2023

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

FROM: Kenneth C. Corbin 
Commissioner, Wage and Investment Division

Digitally signed by TZQCB
Date: 2023.09.25 15:40:36
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SUBJECT: Draft Report – Actions Are Needed to Improve the Quality of
Customer Service in Telephone Operations
(Evaluation # IE-23-022-1)

Thank you for the opportunity to review and provide comments on the subject draft report. As one of the world's largest customer service telephone operations, the IRS continually explores ways to enhance the experience of taxpayers who call our customer-facing toll-free or international telephone lines. We appreciate the recognition of our successful achievement of Secretary Yellen's commitment to increasing the Level of Service (LOS) of our Customer Service Representatives (CSRs) to 85 percent and reducing wait times by half. During the 2023 filing season, we achieved an 87 percent CSR LOS and calls were answered, on average, within three minutes.

As noted in the report, the CSR LOS rate is based on 35 taxpayer-facing telephone lines.¹ To provide important context on the rate, the CSR LOS is a budgetary tool used to determine the amount of funding needed to provide service for those telephone lines funded by the Taxpayer Services appropriation. Telephone lines dedicated to collection, examination, and non-service-related issues are funded from other appropriations. Up

¹ The Treasury Inspector General for Tax Administration has publicly reported that the CSR LOS reflects solely the success rate of taxpayers calling the Accounts Management telephone lines seeking assistance from a CSR and does not consider the overall demand on all lines from taxpayers. See TIGTA, Ref. Num. 2009-40-127, *Higher Than Planned Call Demand Reduced Toll-Free Telephone Access for the 2009 Filing Season* (September 8, 2009); TIGTA, Ref. Num. 2010-40-108, *Toll-Free Telephone Access Exceeded Expectations, but Access for Hearing- and Speech-Impaired Taxpayers Could Be Improved*, (September 8, 2010); TIGTA Ref. Num. 2011-40-087, *Increased Call Demand and Limited Resources Continue to Adversely Affect the Toll-Free Telephone Level of Service*, (August 19, 2011); and TIGTA, Ref. Num. 2019-40-041, *Telephone Performance Measures Do Not Provide an Accurate Assessment of Service to Taxpayers* (June 17, 2019).

to two years prior to each fiscal year, projections are made to estimate the expected level of demand for assistance and the number of staff years that must be funded to meet that demand. This funding need is compiled into the overall Taxpayer Services request that is forwarded for consideration in the president's budget proposal submitted to Congress. After enactment of the spending bill authorizing IRS funding for the fiscal year, the projected CSR LOS may be increased or decreased, depending on the level of funding received. During the year, when actual demand and staffing levels are known, the CSR LOS represents the success rate of taxpayers who contact us for assistance from a CSR or through an automated application during our open hours.

With the supplemental funding received from the Inflation Reduction Act of 2022,² staffing on the telephone lines was increased and resulted in more callers receiving assistance and within shorter timeframes.

We constantly work to ensure that IRS telephone lines are accessible to taxpayers seeking assistance. We continually look at new technologies to improve the customer experience on IRS telephone lines, including voice bots and automated callback services. Additionally, we consistently seek to improve the customer experience for subject areas that are more complex and specialized.

Each fiscal year, we develop a comprehensive work plan to identify critical issues that may impact the resource needs of the telephone lines. We integrate performance standard expectations, including LOS and other performance requirements, that are anticipated for the upcoming fiscal year. We generate and review reports on the current, past, and projected telephone performance to ensure that necessary adjustments are made to our telephone lines.

Limiting the number of telephone lines will increase the number of menu options through which callers would have to navigate to obtain the specific assistance they need. We will include the potential elimination of telephone lines as a consideration in our annual work plan process, but we are concerned that shuffling demand from a dedicated telephone number to expanded routing menus will not yield the outcome expected by the recommendation.

We agree with your recommendations and have either implemented them or are taking action to do so. Specific to Recommendation 4, we are committed to offering language assistance as part of our mission to provide top-quality service to all taxpayers. The Spanish-speaking population comprised over 70 percent of the total Limited English Proficiency (LEP) population in fiscal year 2015. By helping LEP taxpayers meet their obligations, it ensures we are meeting our obligations and supporting the overall IRS mission, policies, and goals.

² Pub. L. No. 117-169, 136 Stat. 1818.

Our responses to your specific recommendations are enclosed. If you have any questions, please contact me, or a member of your staff may contact Dietra D. Grant, Director, Customer Account Services, at 470-639-3504.

Attachment

Attachment

Recommendations

RECOMMENDATION 1

The Commissioner, Wage and Investment Division, should ensure that the incorrect telephone number TIGTA identified for the Automated Underreporter Program is corrected in internal guidance documents.

CORRECTIVE ACTION

Agreed. The Internal Revenue Manual (IRM) number in question is IRM 4.13.2.2, Function Responsible & Routing Instructions. Interim Procedural Update (IPU) 19U1182 was issued on November 8, 2019, and removed the telephone number from our internal guidance. The version of IRM 4.13.2.2 that is posted on irs.gov is the last published version of IRM 4.13.2.2 from 2015 and does not include IPU changes. We are currently in the process of updating IRM 4.13, and the new version should be available by the end of the second quarter in fiscal year 2024. Once completed, the information on irs.gov will be automatically updated.

IMPLEMENTATION DATE

May 15, 2024

RESPONSIBLE OFFICIAL

Director, Examination Field and Campus Policy, Small Business/Self-Employed Division

RECOMMENDATION 2

The Deputy Commissioner of Services and Enforcement should establish processes to continually evaluate the resources available and/or needed to provide quality customer service on all toll-free telephone lines and make adjustments including reducing the number of available lines as needed.

CORRECTIVE ACTION

Agreed. We will incorporate consideration of telephone line reduction into the development of our annual fiscal year work plan. We actively seek input from the business operating divisions to identify crucial issues, including program changes, new legislation, or procedural adjustments that may influence the resource needs for the telephone lines. Furthermore, we request performance standard expectations including Level of Service and other performance requirements, which are anticipated for the fiscal year. We consistently generate and review reports on the present, past, and future telephone performance to ensure necessary adjustments to the telephone lines are made.

IMPLEMENTATION DATE

December 15, 2023

RESPONSIBLE OFFICIAL

Director, Joint Operations Center, Customer Account Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 3

The Commissioner, Wage and Investment Division, should ensure that all telephone lines that place callers on hold provide information regarding tax scams, including information on where and how to report tax scams, and how to protect themselves from identity theft and tax scams as legislatively required.

CORRECTIVE ACTION

Agreed. As of August 3, 2023, nine of the ten telephone lines identified have been updated to include the recorded messaging addressing tax scams and identity theft. The recorded message is expected to be activated on the remaining line during September 2023.

IMPLEMENTATION DATE

October 15, 2023

RESPONSIBLE OFFICIAL

Director, Customer Account Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 4

The Commissioner, Wage and Investment Division, should provide the option to hear recorded messages in Spanish on all customer service telephone lines.

CORRECTIVE ACTION

Agreed. The option to hear recorded messages in Spanish will be made available on telephone lines that have not already been updated to do so.

IMPLEMENTATION DATE

March 15, 2024

RESPONSIBLE OFFICIAL

Director, Customer Account Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

Appendix IV

Abbreviations

IRA	Inflation Reduction Act of 2022
IRS	Internal Revenue Service
LEP	Limited English Proficiency
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.