

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## **Actions Need to Be Taken to Address Inaccurate Internet Search Engine Taxpayer Assistance Center Location Information Which Poses a Threat to Employee Safety**

February 26, 2024

Report Number: 2024-IE-R009

# HIGHLIGHTS: Actions Need to Be Taken to Address Inaccurate Internet Search Engine Taxpayer Assistance Center Location Information Which Poses a Threat to Employee Safety

Evaluation Report issued on February 26, 2024

Report Number 2024-IE-R009

## Why TIGTA Did This Evaluation

This evaluation was initiated after the IRS Commissioner's Deputy Chief of Staff contacted TIGTA regarding an issue raised during a town hall meeting on employee safety. IRS employees indicated some Internet search engine results incorrectly list IRS sites as being Taxpayer Assistance Centers (TAC) or providing walk-in assistance to taxpayers. The Deputy Chief of Staff advised TIGTA that this incorrect information was causing confusion with taxpayers, and IRS employees could not assist these taxpayers when they arrived at an IRS office that is not a TAC.

The overall objective of this evaluation was to assess the accuracy of the IRS's contact information when performing Internet searches.

## Impact on Tax Administration

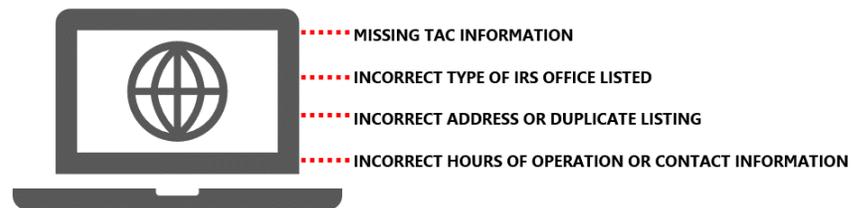
When completing Internet searches, taxpayers should be able to readily identify whether the IRS location listed is open to the public to aid with tax account questions or issues. Inaccurate information poses a safety and security issue for IRS employees because taxpayers are expecting assistance at IRS offices, which are not open to the public. Taxpayers may become angry when they are not assisted. Additionally, it poses a burden on taxpayers who travel to IRS offices and cannot get their tax issues addressed.

## What TIGTA Found

Using one of the most popular search engines, TIGTA used specific keyword search terms to determine whether information regarding an IRS office was accurately reflected in the results and identified nearly 600 errors with the IRS information received in our search results. TIGTA identified:

- 158 total errors when searching "IRS Taxpayer Assistance Centers + State" for all 50 States including Puerto Rico and Washington, D.C.
- 158 total errors when searching "Internal Revenue Service + State" for a judgmental sample of 10 States (California, Florida, Georgia, Illinois, Michigan, North Carolina, New York, Ohio, Pennsylvania, and Texas).
- 278 total errors when searching "IRS + State" for all 50 States, Puerto Rico, and Washington, D.C.

TIGTA compared search engine results with TAC information that is available on the IRS's website and identified four categories of search engine results that require updating.



The IRS does not have a function designated to fully manage and update information pertaining to IRS locations on external search engines. While TIGTA could not confirm whether there have been a substantial number of instances where taxpayers arrived at non-TAC locations, there is still a need to ensure that IRS employees remain safe in the workplace, and the IRS has an obligation to ensure that information provided to taxpayers is up-to-date and accurate.

## What TIGTA Recommended

TIGTA recommended that the IRS designate an office to be responsible for updating the IRS's information on external search engines. Each listing should have language referring taxpayers to the IRS's website where taxpayers can obtain the most up-to-date information.

The IRS agreed with the recommendation and has taken appropriate corrective action.



# TREASURY INSPECTOR GENERAL

## for Tax Administration

**DATE:** February 26, 2024

**MEMORANDUM FOR:** COMMISSIONER OF INTERNAL REVENUE

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

**SUBJECT:** Final Report – Actions Need to Be Taken to Address Inaccurate Internet Search Engine Taxpayer Assistance Center Location Information Which Poses a Threat to Employee Safety (Evaluation No.: IE-23-035)

This report presents the results of our evaluation to assess the accuracy of the Internal Revenue Service's (IRS) contact information when performing Internet searches. This review was part of our Fiscal Year 2023 risk assessment process and addresses the major management and performance challenge of *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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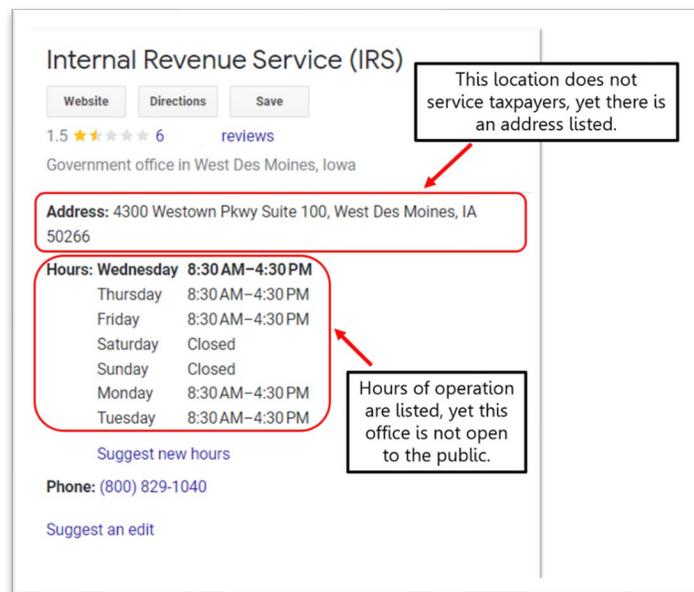
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## **Background**

The Internal Revenue Service (IRS) Commissioner’s Deputy Chief of Staff contacted the Treasury Inspector General for Tax Administration (TIGTA) Office of Inspections and Evaluations to raise a concern regarding an issue of employee safety. This concern was brought to the Commissioner’s attention during nationwide town hall meetings with IRS personnel. Employees indicated that some Internet search engines<sup>1</sup> are incorrectly listing IRS offices as a Taxpayer Assistance Center (TAC).<sup>2</sup> Specifically, when taxpayers perform Internet searches to locate where the IRS offers face-to-face assistance, sometimes the results incorrectly direct the taxpayer to an IRS office that does not provide this type of assistance. The IRS has many non-TAC offices throughout the country. However, the employees working in these offices are unable to provide taxpayers with face-to-face assistance.

The Deputy Chief of Staff advised TIGTA that the incorrect IRS office information is causing confusion with taxpayers. The Deputy Chief of Staff provided the example of the IRS office in West Des Moines, Iowa. This office is not a TAC. However, when a taxpayer uses a well-known search engine to locate their nearest TAC, the taxpayer is provided with results that list the address, as well as hours of operation, which gives the impression that this office provides face-to-face service. Figure 1 shows the information provided in response to the query.

**Figure 1: Incorrect Information Found During Manual Searches for IRS Offices**



*Source: Manual Internet search of "IRS West Des Moines" by TIGTA evaluator.*

<sup>1</sup> A search engine is a computer program which helps people find answers to queries in a collection of information they are searching for online.

<sup>2</sup> TACs provide face-to-face assistance to taxpayers who cannot resolve their issues through other methods. Most services available at a TAC require that an appointment be made prior to the taxpayer’s arrival, though there are exceptions. The IRS’s website provides the most up-to-date information on how to schedule an appointment, office hours and locations, and types of services offered.

## **Actions Need to Be Taken to Address Inaccurate Internet Search Engine Taxpayer Assistance Center Location Information Which Poses a Threat to Employee Safety**

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Finally, the Deputy Chief of Staff noted that there have been instances in which taxpayers were incorrectly directed to non-TAC IRS offices expecting to be assisted with tax issues but got frustrated and angry when IRS employees were unable to assist them with their tax issues. This could present a potential safety concern for the IRS employee who must deal with an upset taxpayer.

### **Results of Review**

Our evaluation identified that the IRS's website (IRS.gov) did not clearly inform taxpayers that the only IRS offices that provide walk-in assistance are its TACs. As such, taxpayers seeking to locate a TAC office could erroneously identify non-TAC offices and attempt to seek assistance at these sites. In addition, our testing using a popular search engine to locate a TAC confirmed the concern raised by the Deputy Chief of Staff that information provided in response to our test searches sometimes incorrectly directed us to a non-TAC IRS office location. Finally, for those test search results that correctly identified a TAC office, we found that some of the information provided was not always complete and/or accurate as to the address, hours of operation, *etc.*

### **Clarification of Information Provided on IRS.gov Can Reduce Potential Confusion for Taxpayers Seeking to Identify Taxpayer Assistance Centers**

Taxpayers can use IRS.gov to locate a local TAC office as well as other information including the hours of operation and appointment scheduling information. Our review of the *Contact Your Local IRS Office* webpage on IRS.gov found that the information provided could result in taxpayers incorrectly seeking assistance at non-TAC locations. Specifically, the web page stated, "You can visit your local IRS office for in-person tax help." Taxpayers unfamiliar with IRS operations may not know that only TAC offices provide in-person assistance. In addition, we identified incorrect information pertaining to two TAC locations. On August 23, 2023, we notified the IRS of our concerns. In response, IRS management updated the language on IRS.gov and corrected the information for these two TAC locations.

**E-Mail Alert:** On August 23, 2023, we alerted IRS management that language on the IRS.gov website could be perceived as though taxpayers can visit any local IRS office and obtain service. We also identified two locations listed as providing in-person document review, which incorrectly identified the cities of Charlottesville and Fredericksburg as being in Vermont when these cities are in Virginia. In addition, the city of Brattleboro was incorrectly displayed as being in Virginia, when the city is in Vermont.

**Management's Action Taken in Response to the Alert:** Management responded and updated the IRS public website to read, "You can get in-person help at your local IRS Taxpayer Assistance Center."

In addition, management updated the cities of Brattleboro, Charlottesville, and Fredericksburg to correctly reflect the States in which these cities are located.

## **Organizational Responsibility for Identifying, Reviewing, and Updating Information Provided in Response to Internet Searches Has Not Been Assigned**

To determine the extent to which taxpayers may be incorrectly directed to non-TAC IRS offices when performing Internet searches, we developed and used test scenarios mirroring steps that taxpayers may use when seeking this type of information. Below are examples of our test search scenarios:

- *Test Scenario #1 - A taxpayer selects their preferred search engine when attempting to find information pertaining to IRS offices. The taxpayer enters specific terms in the search field and a listing of search results is returned to the taxpayer. The taxpayer scrolls through the search results to identify locations to visit to obtain the assistance they are seeking.* Specifically, when we performed this step, we selected a search engine and searched on the following terms:
  - "IRS Taxpayer Assistance Centers + State" for all 50 States as well as Puerto Rico and Washington, D.C.
  - "IRS + State" for all 50 States, Puerto Rico, and Washington, D.C.
  - "Internal Revenue Service + State" for a judgmental sample of 10 States (California, Florida, Georgia, Illinois, Michigan, North Carolina, New York, Ohio, Pennsylvania, and Texas).<sup>3</sup>
- *Test Scenario #2 - A taxpayer selects the "Maps" link on their preferred search engine when attempting to locate an IRS office. The taxpayer enters specific terms in the search field and a listing of search results is returned to the taxpayer. The taxpayer scrolls through the maps search results to identify locations to visit to obtain the assistance they are seeking.* Specifically, when we performed this step, we selected a search engine and searched on the following terms:
  - "IRS Taxpayer Assistance Centers + State" for all 50 States as well as Puerto Rico and Washington, D.C.
  - "IRS + State" for all 50 States, Puerto Rico, and Washington, D.C.
  - "Internal Revenue Service + State" for a judgmental sample of 10 States (California, Florida, Georgia, Illinois, Michigan, North Carolina, New York, Ohio, Pennsylvania, and Texas).<sup>4</sup>

Our scenario testing identified nearly 600 instances in which the information provided in response to our search was inaccurate. Specifically, the search engine response directed us to a non-TAC location or when the response was a TAC location, the information provided was incomplete and/or inaccurate as to the address, hours of operation, *etc.*<sup>5</sup> Figure 2 provides a

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<sup>3</sup> A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

<sup>4</sup> A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

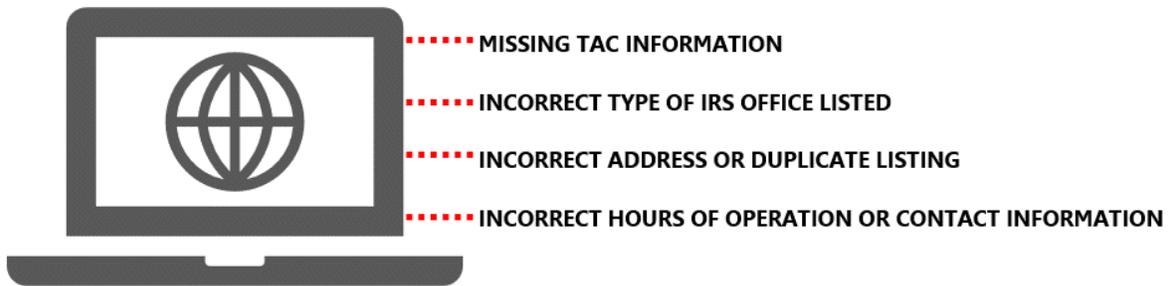
<sup>5</sup> An incomplete IRS listing does not show pertinent information such as the location of a TAC or is missing hours of operation or contact information.

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general overview of the types of inaccurate information provided in response to our test scenarios.

**Figure 2: Categories of Search Results Needing Updated IRS Contact Information**



*Source: Identified by TIGTA during review of Internet search engine results.*

Figure 3 shows specific information regarding the inaccuracies we identified during our keyword searches.

**Figure 3: Manual Search of Specific Keyword Search Terms**

Type of Error	“IRS Taxpayer Assistance Centers + ‘State’” for all 50 States, Puerto Rico, and Washington, D.C.	“Internal Revenue Service + ‘State’” Judgmental Sample of 10 States <sup>6</sup>	“IRS + ‘State’” for all 50 States, Puerto Rico, and Washington, D.C.
Incorrect Hours of Operation or Contact Information	66	64	124
Incorrect Type of IRS Office Listed	37	17	49
Missing IRS TACs	42	71	87
Incorrect Address or Duplicate Listings	13	6	18
<b>Total</b>	<b>158</b>	<b>158</b>	<b>278</b>

*Source: TIGTA analysis of search engine content data and information on IRS TACs.*

**Government agencies can create and manage content accounts with companies that provide Internet search engine capability**

During our research on how search engines obtain information, we learned information related to office listings is compiled from a variety of sources such as publicly available information, licensed data from third parties, users, and information based on the search engine’s interactions with a local place or business. However, in our discussion with representatives from the IRS Office of Online Services (OLS), we were informed that businesses can create and manage business accounts on individual Internet search engines (see Figure 4). Business accounts designate each listing as “business listings.” These business listings require a

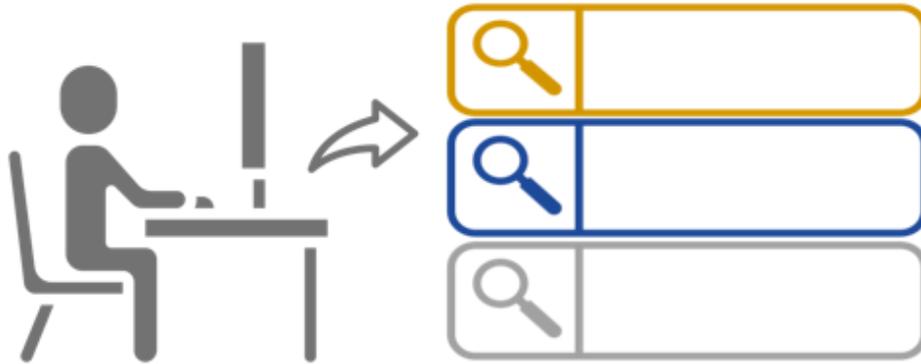
<sup>6</sup> A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

**Actions Need to Be Taken to Address Inaccurate Internet Search Engine  
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registered user who will be able to review content updates and manage local listings when changes are needed. No changes or edits can be made to the information provided to Internet users for an account with designated business listings without the registered user's approval. Figure 4 provides the process for search engine business account creation.

**Figure 4: Process for Search Engine Business Account Creation**



**IRS EMPLOYEE USES MULTIPLE SEARCH ENGINES TO  
CREATE AND MANAGE MULTIPLE BUSINESS ACCOUNTS**

*Source: TIGTA analysis of search engine content business account creation.*

**Organizational responsibility for identifying, reviewing, and updating incorrect IRS  
information provided in response to Internet searches has not been designated**

Our evaluation found that the IRS has not designated a functional area with responsibility for identifying and updating incorrect IRS information on the Internet. The IRS's OLS works to develop strategies, policies, and initiatives to strengthen the IRS's online services experience. In our discussion with representatives from the OLS, they noted that they recognized the value of having business accounts associated with search engine companies. In fact, they established a business account with one Internet search engine company to include the IRS's TAC sites and Taxpayer Advocate Service office location business listings. Establishing this account allows the IRS to update information for the TACs and Taxpayer Advocate Service offices when they discover inaccuracies. This business listing only includes the TACs and Taxpayer Advocate Service locations, not all IRS offices.

However, in our discussions with representatives from the OLS, they indicated that although their office established the business account mentioned previously as well as identified the specific listings, they do not believe they are responsible for monitoring these listings to identify incorrect information on the Internet as it relates to TAC and Taxpayer Advocate Service locations. In fact, they believe this responsibility should be in the Facilities Management Support Services function.

Finally, OLS representatives noted there is limited control over information provided when searching the Internet. Although this is surely a challenge, establishing business accounts can expand the IRS's control over the information provided. In fact, if the IRS expands its current business account to include all IRS offices, it will have the ability to approve any updates to this information.

## **Actions Need to Be Taken to Address Inaccurate Internet Search Engine Taxpayer Assistance Center Location Information Which Poses a Threat to Employee Safety**

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The IRS is responsible for taking steps to ensure that its employees remain safe in the workplace. The IRS also has an obligation to ensure that information provided to taxpayers is up-to-date and accurate. Additionally, since the passage of the Inflation Reduction Act of 2022, the IRS has an increased focus on providing improved customer service, which should include taking steps to correct information provided in response to Internet searches that includes directing taxpayers to IRS.gov to find the most up-to-date information related to where taxpayers can seek face-to-face assistance from the IRS.<sup>7</sup>

The Deputy Commissioner for Services and Enforcement should:

**Recommendation 1:** Designate an office responsible for updating the IRS's business profile on external search engines. Each listing should have language referring taxpayers to the IRS's website where taxpayers can obtain the most up-to-date information on office locations, in-person services, and contact information.

**Management's Response:** The IRS agreed with this recommendation. The IRS's Office of Online Services will manage updates to the IRS's business profiles, relying on notifications of changes from the business units responsible for maintaining current information. Additionally, the Office of Online Services has removed hours and other information from various IRS business profiles and replaced deleted information with guidance and hyperlinks directing users to the TAC Locator on the IRS website.

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<sup>7</sup> Public Law No. 117-169, 136 Stat. 1818.

## **Appendix I**

### **Detailed Objective, Scope, and Methodology**

The overall objective of this evaluation was to assess the accuracy of the IRS's contact information when performing Internet searches. To accomplish our objective, we:

- Completed test searches using specific keywords on one of the most popular external search engines to compare information from Internet search engines to online IRS TAC information and determined whether updates were needed.
  - Identified 158 total errors when searching "IRS Taxpayer Assistance Centers + State" for all 50 States including Puerto Rico and Washington, D.C.
  - Identified 158 total errors when searching "Internal Revenue Service + State" for a judgmental sample of 10 States (California, Florida, Georgia, Illinois, Michigan, North Carolina, New York, Ohio, Pennsylvania, and Texas).<sup>1</sup>
  - Identified 278 total errors when searching "IRS + State" for all 50 States, Puerto Rico, and Washington, D.C.
- Interviewed IRS OLS employees to determine their roles in updating information on IRS.gov and Internet search engines.
- Reviewed internal guidance to determine what roles employees have in ensuring that content on the IRS's website is updated.
- Interviewed IRS employees regarding the documentation of incidents within the IRS through the Situational Awareness Management Center.

#### **Performance of This Review**

This review was performed with information found on the IRS.gov website and external Internet search engines during the period July through September 2023. Our interviews with IRS employees were conducted remotely using web-conferencing software. We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation.

Major contributors to the report were Debra Kisler, Director; Eleina Monroe, Supervisory Evaluator; and Kyle Gregory, Evaluator.

#### **Data Validation Methodology**

We completed a manual search for IRS locations on a search engine using specific terms and reviewed the results of each location name, address, and telephone number. We documented each result and compared it with location information listed on IRS.gov. We determined that the data were sufficiently reliable for the purpose of our review.

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<sup>1</sup> A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

## **Appendix II**

### **Management's Response to the Draft Report**



OFFICE OF ONLINE SERVICES

**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

January 29, 2024

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

FROM: Karen S. Howard Karen S. Howard Digitally signed by Karen S. Howard  
Date: 2024.01.29 16:42:54 -0500  
Director, Office of Online Services

SUBJECT: Draft Evaluation Report – Actions Need to Be Taken to Address  
Inaccurate Internet Search Engine Taxpayer Assistance Center  
Location Information Which Poses a Threat to Employee Safety  
(Evaluation # IE-23-035)

Thank you for the opportunity to respond to the above referenced report. The IRS recognizes the value of having business accounts associated with search engine companies. The IRS has established a business account with one Internet search engine company to include the IRS's Taxpayer Assistance Center (TAC) sites and Taxpayer Advocate Service office location information. As part of establishing this account, the IRS can update information for the TACs and Taxpayer Advocate Service offices when inaccuracies are discovered. The IRS has promptly responded to language on its public facing website (<https://irs.gov/help/contact-your-local-irs-office>) that could be perceived as though taxpayers can visit any local IRS office and obtain service. Management responded and updated the website to read, "You can get in-person help at your local IRS Taxpayer Assistance Center." In addition, management updated the cities of Brattleboro, Charlottesville, and Fredericksburg to correctly reflect the States these cities are located in.

The IRS shares TIGTA's commitment to providing dependable assistance to taxpayers on IRS.gov and external web sites, and through search engines. This will ensure the safety of the IRS's employees. While the IRS cannot always control external online information, the IRS strives to manage what guidance it can accurately.

The IRS concurs that taxpayers that seek help online should be able to easily identify whether the IRS location listed is open to the public to assist with tax account questions or issues. The IRS acknowledges the burdens and risks posed to both taxpayers and employees when the face-to-face assistance anticipated cannot be provided.

See the IRS's response below regarding corrective actions to address TIGTA's recommendation. If you have additional questions, please reach out to me, Tom Hsieh, Acting Director, IRS.gov, at (240) 613-6197 or Walter Kirkland, Acting Branch Chief, IRS.gov Operations, at (240) 613-5742.

Attachment

## **Actions Need to Be Taken to Address Inaccurate Internet Search Engine Taxpayer Assistance Center Location Information Which Poses a Threat to Employee Safety**

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Attachment

**Recommendation 1:** The Deputy Commissioner for Services and Enforcement should designate an office responsible for updating the IRS's business profile on external search engines. Each listing should have language referring taxpayers to the IRS's website where taxpayers can obtain the most up-to-date information on office locations, in-person services, and contact information.

**Planned Corrective Action:**

We agree with the recommendation. The IRS's Office of Online Services (OLS) will manage updates to the business profiles, relying on notification of changes from business units responsible for maintaining current information. OLS is in touch with both the Taxpayer Advocate Service and Facilities Management and Security Services on information and responsibility sharing. OLS cooperates with additional businesses involved, including extending access to manage the listings directly.

OLS has already removed hours and other information from various TACs' Business Profiles. OLS has replaced deleted information with guidance and hyperlinks directing users to the Taxpayer Assistance Center Locator on irs.gov (<https://apps.irs.gov/app/office-locator/>) for nearest location, services, hours, and contact information.

Additionally, OLS invited TIGTA to relay online errors observed during its investigation, cited in its IE-23-035 draft report. TIGTA did so in December 2023. The issues that have not yet been addressed by substituting office information with guidance to use the Taxpayer Assistance Center Locator are in the process of being resolved.

**Implementation Date:**

Implemented

**Responsible Official:**

Director, Online Services Product Management Division

**Corrective Action Monitoring Plan:**

N/A

## **Appendix III**

### **Abbreviations**

IRS	Internal Revenue Service
OLS	Office of Online Services
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration



**To report fraud, waste, or abuse,  
contact our hotline on the web at [www.tigta.gov](http://www.tigta.gov) or via e-mail at  
[oi.govreports@tigta.treas.gov](mailto: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](http://www.tigta.gov/form/suggestions).**

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