

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

February 10, 2025

Report Number: 2025-IE-R007

HIGHLIGHTS: Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Final Evaluation Report issued on February 10, 2025

Report Number 2025-IE-R007

Why TIGTA Did This Evaluation

Each year, millions of taxpayers seek assistance from the IRS via its toll-free and international telephone lines.

In a November 2023 speech at the IRS's Headquarters, the Secretary of the Treasury discussed the significant investment in customer service the IRS is making with the additional funding received under the Inflation Reduction Act of 2022. The Secretary noted that these investments were to ensure that taxpayers get the information and support they deserve.

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

Impact on Tax Administration

The services offered through the IRS's telephone lines include receiving answers to federal tax questions, ordering tax forms, hearing pre-recorded messages relating to various tax topics, checking on the status of a refund, and inquiring about a letter or notice. Not providing an appropriate level of service on the telephone lines creates taxpayer burden and could affect voluntary tax compliance.

What TIGTA Found

In November 2023, we reported that improvements were needed to ensure that taxpayers receive top quality service when obtaining assistance through the IRS's telephone lines. During this evaluation, we tested 103 telephone lines, making a total of 412 test calls from Feb. 22, 2024, through April 19, 2024. Our review identified that some actions were taken to resolve recommendations made in the November 2023 report. However, additional improvements are needed to ensure that all prior recommendations are properly implemented. Specifically, we found:



IRS management indicated that a corrective action was implemented to ensure that the identity theft and tax scam information were communicated to taxpayers when placed on hold. However, we found 17 telephone lines did not provide this information. Two of the 17 telephone lines were identified in the previous review and should have been corrected.

The IRS is still working on implementing the corrective action to ensure that taxpayers are provided the option to hear recorded messages in Spanish on all telephone lines.

During our test calls, we were placed on hold for 30 minutes or more on 18 of the 103 telephone lines.

Additionally, our calls were disconnected on 28 of the 103 telephone lines. Lastly, when provided the option for a callback, the Customer Callback feature worked well for our test calls. However, the callback option is not always offered. The callback option is only offered when a call meets certain criteria.

What TIGTA Recommended

We recommended that the IRS ensure that all telephone lines provide information regarding identity theft and tax scams and provide a Spanish language option. Additionally, the IRS should conduct an analysis of the disconnects and provide more context regarding the customer callback feature in public communications.

IRS management agreed with all of the recommendations and plans to take the appropriate corrective actions.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: February 10, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM:

Nancy A. LaManna

A handwritten signature in cursive script that reads "Nancy LaManna".

Deputy Inspector General for Inspections and Evaluations

SUBJECT:

Final Evaluation Report – Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines (Evaluation No.: IE-24-007-I)

This report presents the results of our review to determine whether the Internal Revenue Service's toll-free telephone lines are operational and that taxpayers are afforded simple, fast, accessible, and courteous customer service. This review was part of our Fiscal Year 2024 Annual Program Plan and addresses the major management and performance challenge of *Taxpayer Service*.

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

Table of Contents

Background	Page 1
Results of Review	Page 2
<u>Some Telephone Lines Have Not Been Updated To Include Legislatively Required Information When Callers Are Placed on Hold</u>	Page 4
Recommendation 1:.....	Page 6
<u>Some Telephone Lines Do Not Provide Callers the Option To Hear Recorded Messages in Spanish</u>	Page 6
Recommendation 2:.....	Page 7
<u>Only Certain Telephone Lines Are Used to Measure Wait Times</u>	Page 8
<u>Disconnects Continue To Be a Problem for Taxpayers</u>	Page 10
Recommendations 3 and 4:	Page 12
<u>The IRS Needs to Add More Context When Reporting on the Customer Callback Feature</u>	Page 12
Recommendation 5:.....	Page 13
Appendices	
<u>Appendix I – Detailed Objective, Scope, and Methodology</u>	Page 14
<u>Appendix II – List of Telephone Lines</u>	Page 15
<u>Appendix III – Management’s Response to the Draft Report</u>	Page 21
<u>Appendix IV – Abbreviations</u>	Page 26

Background

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

In a November 2023 speech at IRS Headquarters, the Secretary of the Treasury (Secretary) discussed the significant investment in customer service the IRS was making with the additional funding received under the Inflation Reduction Act of 2022.¹ These investments were to ensure that taxpayers get the information and support they deserve. Similar to the 2023 Filing Season, the Secretary set an expectation for the IRS to provide an average level of service of 85 percent, reduce the average wait time to five minutes or less, and provide nearly all callers with the ability to take advantage of a callback option. Prior to the Inflation Reduction Act, the IRS's level of service in Filing Season 2022 was 15 percent and the average wait time was 28 minutes.

The level of service and wait time metrics are calculated using only the 35 Accounts Management telephone lines, not all the customer facing telephone lines that are available. According to IRS management, the call volume of the Accounts Management telephone lines during the 2024 Filing Season was more than 28 million calls (72 percent) of the overall call volume on all telephone lines totaling more than 39 million calls.

In November 2023, we reported that improvements were needed to ensure taxpayers receive top quality service when obtaining assistance through IRS telephone lines.² Specifically, we found:

- All telephone lines did not provide callers the option to hear recorded messages in either English or Spanish.
- All telephone lines did not provide legislatively mandated identity theft and tax scams alert information when placed on hold.
- Some telephone lines placed callers on hold for time frames exceeding 30 minutes.
- Telephone lines that provide an option to leave a message and receive a return call, did not always return customer calls.

Additionally, we reported that the lack of staffing continued to affect the IRS's ability to provide taxpayers with a level of service they expect on multiple telephone lines.

We recommended that the IRS: establish processes to evaluate the resource availability to provide quality customer service on the telephone lines and adjust as needed; ensure that all

¹ On Aug. 16, 2022, Congress enacted the Inflation Reduction Act of 2022 (Pub. L. No. 117-169, 136 Stat. 1818) giving the IRS approximately \$80 billion over the next decade to improve the administration of the tax system and the services provided to taxpayers. By March 2024, Congress reduced Inflation Reduction Act funding to \$57.8 billion via the Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, 138 Stat. 460 (rescinded \$20.2 billion); Fiscal Responsibility Act of 2023, Pub. L. No. 118-5, 137 Stat. 10 (rescinded \$1.4 billion).

² TIGTA, Report No. 2024-IE-R001, [*Actions Are Needed to Improve the Quality of Customer Service in Telephone Operations*](#) (November 2023).

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

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 management agreed with these recommendations and indicated they would take the appropriate corrective actions.

During this evaluation of the 2024 Filing Season, we tested 103 telephone lines, making a total of 412 test calls to these telephone lines from Feb. 22, 2024, through April 19, 2024.

Results of Review

Corrective actions have not been taken or were not effective for two of the recommendations in our November 2023 report. Figure 1 provides a summary of the recommendations and status of the corrective actions.

Figure 1: The IRS Implemented Most of the Previous Recommendations Made by TIGTA

TIGTA Previous Recommendations	Status	TIGTA Comments
Ensure that the incorrect telephone number TIGTA identified for the Automated Underreporter Program is corrected in internal guidance documents.		We confirmed that changes have been made to meet this recommendation.
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 telephone lines as needed.		We confirmed that changes have been made to meet this recommendation.
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.		IRS records indicate that this recommendation has been implemented; however, during our review, we observed some telephone lines still did not have the required tax scam information when placing callers on hold.
Provide the option to hear recorded messages in Spanish on all customer service telephone lines.		We confirmed that the IRS requested an extension to Nov. 15, 2024, to implement this recommendation.

Source: TIGTA analysis of the Joint Enterprise Management Enterprise System report from Aug. 26, 2024.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Our current evaluation identified additional telephone lines with the same issues we previously identified. Specifically, our test calls to 103 IRS telephone lines identified:³

- 17 telephone lines where the legislatively mandated identity theft and tax scam recorded information was not communicated to our callers when placed on hold.
- 25 telephone lines where our callers were not provided the option to hear recorded messages in Spanish.

In addition, the IRS reported that both the average level of service (87.6 percent) and wait time (3.4 minutes) met the Secretary's expectations for the 2024 Filing Season. As previously mentioned, these are calculated using only the 35 telephone lines associated with Accounts Management. For 18 telephone lines, our test callers were placed on hold for time periods of 30 minutes or more.⁴ While our testing was limited, we reported a similar concern about long wait times for 6 of these 18 telephone lines in our prior review. Figure 2 summarizes the issues identified when evaluators called the telephone lines.

Figure 2: Some Issues Identified When Calling IRS Telephone Lines



Source: TIGTA evaluator experience when calling 103 IRS telephone lines.

Further, our evaluation also identified that disconnected calls (instances where the IRS terminates a call before talking to a taxpayer) continue to be a problem for taxpayers. In addition to our experience during the test calls with disconnects, taxpayers have been sending complaints via our website expressing frustration with the IRS's telephone service and calls being automatically disconnected.

³ See Appendix II for a list of the 103 telephone lines.

⁴ Three of the telephone lines (Automated Underreporter Soft Notices Accounts Management, Refund, and Small Business Individual Master File Customer Response) that we were placed on hold for 30 minutes or more were Accounts Management telephone lines that are included in the IRS's reported level of service metric.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Finally, the customer callback system worked well for our test callers when they were provided the option of a callback. However, we believe that the IRS can clarify that this option is available to most taxpayers only in certain situations.⁵ For example, in an April 15, 2024 press release, the IRS indicated it offered a customer callback option on 97 percent of the telephone lines during the 2024 Filing Season. However, IRS management indicated for the 2024 Filing Season, only 13.5 percent of calls received a callback option.

Some Telephone Lines Have Not Been Updated To Include Legislatively Required Information When Callers Are Placed on Hold

During our test calls for this evaluation, we were placed on hold when we called 68 of the 103 telephone lines. Of the 68 telephone lines, 17 (25 percent) did not provide the legislatively mandated identity theft and tax scam messaging to our callers when placed on hold.⁶ The *Taxpayer First Act* requires that when a caller is placed on hold on any IRS telephone line, the caller should be provided with information about tax scams and identity theft.⁷ 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.

Figure 3 provides an example of the recorded message that the IRS provides to taxpayers when placed on hold to comply with the legislative mandate.

Figure 3: Example of Legislatively Mandated Recorded Message

Be careful not to fall victim to IRS impersonation scams. The real IRS will not call, email, 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.

In our prior review, we identified 10 telephone lines that did not provide legislatively mandated information when our test callers were placed on hold. IRS management indicated they took corrective action and updated the 10 telephone lines to ensure that the appropriate messaging

⁵ Our test callers received an option of a customer callback instead of waiting on hold for 32 of the 103 telephone lines. We selected this option when it was offered, and we were reconnected to an IRS representative every time within the time frame provided to us.

⁶ We were not placed on hold for the other 35 telephone lines; therefore, we could not determine whether the identity theft and tax scam information was being provided to the caller.

⁷ Pub. L. No. 116-25, 133 Stat. 981 (codified in scattered sections of 26 U.S.C.).

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

was provided to taxpayers when placed on hold. However, during this evaluation, we found 2 of the 10 telephone lines were not playing the required recorded message when a taxpayer was placed on hold.⁸ When we shared these results with IRS management, they indicated that all telephone lines that were identified during TIGTA's prior review should have been updated. Figure 4 summarizes the 17 telephone lines we identified during this evaluation that did not offer information on tax scams and identity theft when placed on hold.

Figure 4: IRS Telephone Lines Identified by TIGTA Not Offering Information on Identity Theft and Tax Scams When Placed on Hold

Telephone Number Description	Previously Identified by TIGTA?
Automated Substitute for Return	
Automated Substitute for Return Refund Hold	
Automated Underreporter Small Business	
Bank Secrecy Act Hotline	
Business and Specialty Tax Line	
Centralized Offer in Compromise Monitored Offer In Compromise	
Combat Zone	
Economic Impact Payment	
Forms	
Identity Theft Hotline	
Individual Income Tax Line	
Information Reporting and Document Matching International	
Insolvency	
Small Business Predictive Dialer	
Teletypewriter	
Volunteer Income Tax Assistance	
Volunteer Income Tax Assistance Location	

Source: Results of TIGTA analysis of 103 test calls to IRS telephone lines.

In October 2024, IRS management provided us with an update on their efforts to address the 17 telephone lines we identified as not having the required identity theft and tax scams message when our callers were put on hold. IRS management reported that 14 of the 17 telephone lines were updated with the required identity theft and tax scam information. For the other

⁸ The other eight telephone lines did provide the required information regarding identity theft and tax scams.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

three telephone lines, IRS management noted that the Joint Operations Center was working with the business units to ensure that the required identity theft and tax scam message is added.⁹

Recommendation 1: The Chief, Taxpayer Services should develop processes and procedures to ensure that all customer service telephone lines that place callers on hold provide the legislatively mandated identity theft and tax scams information. These processes and procedures should include verification steps to be taken as part of the annual filing season readiness confirmation processes.

Management's Response: IRS management agreed with this recommendation and plans to establish a process to play mandated identity theft and scam information, including verification during the annual filing season readiness process.

Some Telephone Lines Do Not Provide Callers the Option To Hear Recorded Messages in Spanish

Our test calls identified that 18 (17 percent) of the 103 telephone lines did not provide callers with the option to listen to recorded messages in Spanish. Some of the services offered by these telephone lines provide information on the Earned Income Tax Credit, Bank Secrecy Act, and the Volunteer Income Tax Assistance program. In our prior review, we identified 35 telephone lines that did not offer the recorded message in Spanish and recommended that the IRS provide recorded messages in Spanish on all customer service telephone lines. IRS management agreed to the recommendation and indicated that the option would be available on all customer service telephone lines by March 15, 2024.

When we discussed that our testing identified 18 telephone lines that still did not provide this option after March 15, 2024, IRS management stated that they needed to extend the due date for completion of the corrective action to Aug. 15, 2024. IRS management indicated that the extension was needed to ensure collaboration with the appropriate business units. Figure 5 shows the telephone lines we identified that did not offer callers the option to hear the pre-recorded message in Spanish.

Figure 5: Telephone Lines That Did Not Offer the Option To Hear Pre-recorded Messages in Spanish

Telephone Number Description	Previously Identified by TIGTA?
Appeals Account Resolution Specialist	
Appeals Coordinated Issues Conversational Interactive Voice Response	
Bank Secrecy Act Hotline	
Bank Secrecy Act International Commissioner's Discretionary Rule Foreign Bank and Financial Accounts	

⁹ The three telephone lines are Forms (which a contractor answers the telephone calls), Teletypewriter, and Volunteer Income Tax Assistance Location.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Telephone Number Description	Previously Identified by TIGTA?
Centralized Offer In Compromise Monitored Offer In Compromise (Brookhaven Operations)	
Centralized Offer In Compromise Monitored Offer In Compromise (Memphis Operations)	
Commissioner Line	
Earned Income Tax Credit	
Enrolled Agent Help Desk	
Estate and Gift	
Frivolous Filer	
Home Buyers Credit	
NonMaster File	
NonMaster File International	
Practitioner Priority Service	
Taxpayer Advocacy Panel	
Teletypewriter	
Volunteer Income Tax Assistance	

Source: TIGTA analysis of test calls made to 103 telephone lines.

In October 2024, IRS management provided us with an update on the actions they had taken to address the 18 telephone lines we identified as not providing our callers with a Spanish language option. IRS management reported that 12 of these 18 telephone lines have been updated. For the remaining six telephone lines, IRS management indicated that they are working on updating three of the telephone lines. For the last three telephone lines, IRS management noted that updates were not needed as one telephone line has been deactivated, one is not public facing, and the remaining offers this option.¹⁰

Although the IRS has customer service representatives that can assist Spanish-speaking callers, if Spanish-speaking taxpayers are not provided with the option to hear recorded messages and select options in Spanish, they may not understand how to obtain assistance with their tax questions and issues.

Recommendation 2: The Chief, Taxpayer Services should develop processes and procedures to ensure that all customer service telephone lines continue to provide the caller with the option to

¹⁰ While the IRS indicated the one telephone line was not public facing, it was included on the list the IRS provided when we requested all public-facing customer service telephone lines. Additionally, for the telephone line the IRS provided a Spanish option, we were not provided that option during our test calls.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

listen to messages in Spanish. These processes and procedures should include verification steps to be taken as part of the annual filing season readiness confirmation processes.

Management’s Response: IRS management agreed with this recommendation and plans to establish a process to provide the caller with the option to listen to messages in Spanish. Additionally, verification will be included as part of the filing season readiness process.

Only Certain Telephone Lines Are Used to Measure Wait Times

During our test calls, we were placed on hold for 30 minutes or more on 18 of the 103 telephone lines.¹¹ Six of these 18 telephone lines were also reported in our prior review as having a hold time of 30 minutes or longer when trying to get to a live assistor. Figure 6 shows the telephone lines in which we experienced wait times exceeding 30 minutes.

Figure 6: IRS Toll-Free Telephone Lines Where Our Caller Experienced Wait Times Exceeding 30 Minutes

Telephone Number Description	Previously Identified by TIGTA?
Automated Collection System Small Business International	
Centralized Offer In Compromise Monitored Offer In Compromise	
Excise	
Forms	
Insolvency	
Small Business Predictive Dialer	
Automated Underreporter Soft Notice Accounts Management	
Centralized Lien	
Clean Vehicle Tax Credit	
Exam Wage and Investment	
Excise International	
Frivolous Filer	
Information Returns Branch International	
Lien External	
Partial Pay Installment Agreement	

¹¹ Three of the telephone lines (Automated Underreporter Soft Notices Accounts Management, Refund, and Small Business Individual Master File Customer Response) that we were placed on hold for 30 minutes or more are Accounts Management telephone lines that are included in the IRS’s reported level of service metric.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Telephone Number Description	Previously Identified by TIGTA?
Refund	
Small Business Individual Master File Customer Response	
Technical Services Operation	

Source: TIGTA's test calls made to 103 telephone lines.

As previously mentioned, in November 2023, the Secretary detailed how the IRS's continued investment in customer service has shown improvement from the last filing season by drastically reducing telephone wait times. The IRS committed to an average wait time of five minutes or less on 35 Accounts Management telephone lines. The IRS has significantly improved the level of service and wait time during the 2024 Filing Season on the Accounts Management telephone lines. Prior to the Inflation Reduction Act, the IRS's level of service during the 2022 Filing Season was 15 percent and the average wait time was 28 minutes. The level of service during the 2024 Filing Season on the Accounts Management telephone lines was 87.6 percent with an average wait time of 3.4 minutes.

According to IRS management, the call volume of the Accounts Management telephone lines during the 2024 Filing Season was more than 28 million calls (72 percent) of the overall call volume on all telephone lines totaling more than 39 million calls. While most of the call volume is on the Accounts Management telephone lines, we believe that the limitation of reporting on only these telephone lines is not being clearly communicated to the public. Therefore, taxpayers may expect the same wait times on all IRS telephone lines. IRS management emphasized that the wait time metric is an average and further explained that the wait time a taxpayer receives depends on the call volume the IRS is receiving and the staffing level it has available to answer the calls – therefore, every taxpayer may not experience a three-minute wait time.

TIGTA's Office of Audit is currently performing a review focusing on the IRS's efforts to improve toll-free telephone access and reduce taxpayer wait times, including assessing the IRS's reported performance metrics.¹²

The Taxpayer Advocate raised similar concerns like what TIGTA reported in November 2023

In its most recent annual report, the Taxpayer Advocate stated that the metrics used to measure telephone performance do not present a complete picture of what taxpayers and tax professionals experience when calling the IRS. The IRS uses the Accounts Management Level of Service as its most widely cited measure of taxpayer service. As previously mentioned, the Secretary set a goal for the IRS to attain an 85 percent level of service for the 2023 and 2024 Filing Seasons. The IRS achieved that goal and reported a level of service of 85.2 percent for the 2023 Filing Season and 87.6 percent for the 2024 Filing Season.

The Taxpayer Advocate further stated that the level of service metric does not present a complete picture of what taxpayers and tax professionals experience. According to the Taxpayer Advocate, many observers assume the level of service metric reflects the percentage of calls the

¹² TIGTA, Audit No. 202310017, *Taxpayer Access to Telephone Service*.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

IRS answers. However, it does not. For example, some lines route callers to an automated telephone line to help answer their question and they do not reach a live assistor. So, while the level of service metric for the 2023 Filing Season was 85 percent, only 35 percent of callers reached a live assistor during the filing season.

Disconnects Continue To Be a Problem for Taxpayers

If a taxpayer has been put on hold for two hours, the IRS used to place the taxpayer back in the queue, which enabled them to remain eligible for service. However, the IRS stopped this practice. As a result, a taxpayer could now be on hold for up to two hours and then get a voice notification that their call was being automatically disconnected. On Feb. 1, 2024, we issued an email alert to the IRS detailing our concern with this change.

IRS management indicated that prior to the implementation of the customer callback feature, taxpayers that were on hold for two hours were disconnected. However, to provide a better experience, the IRS had a recovery operation in place that avoided the call from being dropped, and instead the call was sent back into the system as a new call. This prevented the taxpayer from having to place another call to the IRS. This recovery operation was removed in December 2022, since it would no longer be supported when the customer callback feature was implemented. As a result, a caller that is on hold for two hours will receive a message that the call is being automatically disconnected and then the call disconnects. Per IRS management, there were 259,878 callers during Fiscal Year 2023 and 84,323 callers during the first quarter of Fiscal Year 2024 (October through December) that were disconnected after being placed on hold for two hours. While the number of calls being disconnected is low compared to the overall number of telephone calls the IRS receives each year, taxpayers may be frustrated to wait on hold for two hours and get disconnected without speaking to an IRS representative and getting the assistance they need.

In response to our email alert, IRS management noted that they strive to provide quality service to all callers on its telephone lines. Ideally, trained representatives would assist all callers well before reaching the two-hour maximum hold time. Unfortunately, high customer demand and the low availability of trained agents sometimes prevents the IRS from connecting callers to IRS representatives. Additionally, IRS management indicated that they did not want to make any changes during the filing season because of the risk of affecting the whole telephone system, but they are willing to look at the issue and determine if a solution can be found.

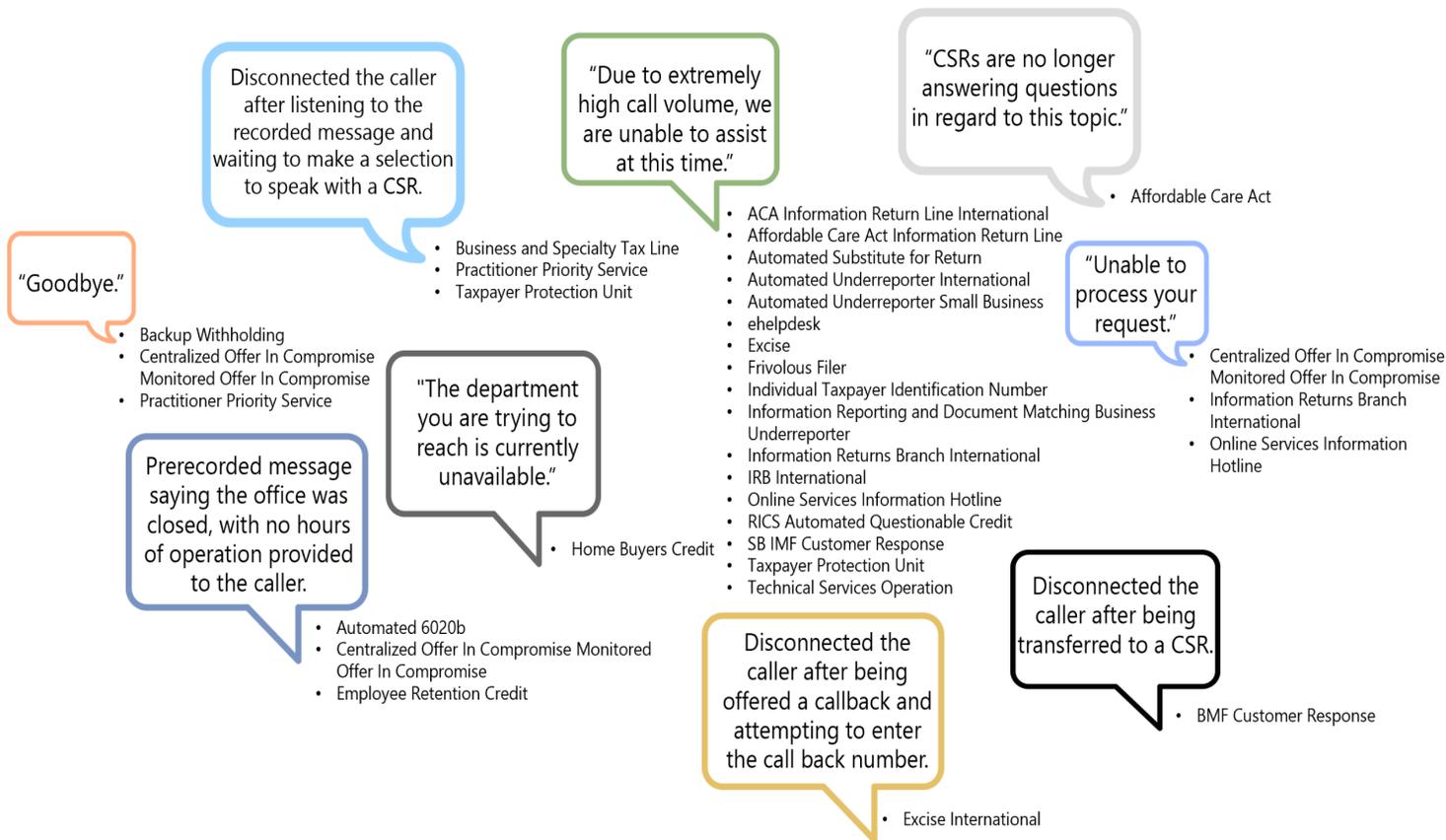
Test callers were disconnected

In several instances, our test callers were disconnected for various reasons. When calling 28 of the 103 telephone lines, our test callers were disconnected 38 times, without the option to speak with a customer service representative or receive a callback.¹³ Callers received different messages before being disconnected. Figure 7 shows the telephone lines that disconnected the caller and the message that was received.

¹³ We made 4 calls to each of the 103 telephone lines and were not always disconnected on the same telephone line.
Evaluation No. IE-24-007-I • Page 10

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Figure 7: IRS Telephones Lines That Disconnected the Caller¹⁴



Source: TIGTA's test calls made to 103 telephone lines.

In our prior review, we identified seven telephone lines that advised callers that assistance was not available due to lack of staffing or high call volumes. We recommended that the IRS establish processes to continually evaluate resources needed to provide quality customer service on all telephone lines and reduce the number of available telephone lines should this be needed. The IRS agreed with this recommendation, and in May 2024, discussed the potential changes to the telephone lines during the Fiscal Year 2025 Accounts Management Workplan meeting, and at that time decided not to make any new changes.

It is important that taxpayers and tax professionals can contact an IRS representative when calling its telephone lines to ensure that they get the assistance needed. It places a burden on the taxpayer to be put on hold for an excessive amount of time before being able to talk with an IRS representative or be disconnected from the call. Not providing quality customer service impacts compliance with their tax obligations.

¹⁴ We were disconnected more than once on some of the telephone lines.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

The Chief, Taxpayer Services, should:

Recommendation 3: Perform an assessment to determine how to avoid calls being disconnected after a taxpayer has waited on hold for two hours.

Management's Response: IRS management agreed with this recommendation and plans to complete an assessment to determine how to avoid calls being disconnected after a taxpayer has waited on hold for two hours.

Recommendation 4: Analyze call disconnects to determine actions that can be taken to reduce the occurrences of the disconnects.

Management's Response: IRS management agreed with this recommendation and plans to complete an analysis identifying potential solutions to reduce the number of disconnect occurrences.

The IRS Needs to Add More Context When Reporting on the Customer Callback Feature

The customer callback feature worked well for our test callers when we were provided the option. Our test callers received an option for a callback instead of waiting on hold for 32 telephone lines. We were reconnected with an IRS representative every time within the time frame provided to us. The customer callback feature supports the IRS's customer service strategy of offering services available in private industry by allowing taxpayers the option to provide their telephone number and receive a callback rather than continuing to wait on hold.

In a press release issued on April 15, 2024, the IRS indicated that it offered a customer callback for over 4 million taxpayers during the 2024 Filing Season, more than doubling the 1.8 million taxpayers that were provided the option during the 2023 Filing Season. The IRS calculated that this saved taxpayers nearly 1.4 million hours of wait time. The IRS also indicated that the customer callback option was on 97 percent of the telephone lines during the 2024 Filing Season. We believe this gives taxpayers the impression that a callback option is provided to most callers. However, certain criteria needs to be met in order to receive a callback. For example, the callback option is not offered until the wait time to speak to an IRS representative is 15 minutes or more. For the 2024 Filing Season, IRS management told us that only 13.5 percent of calls were provided with a callback option. IRS management indicated that the low percentage of taxpayers who were provided with a callback option is related to the IRS's ability to quickly answer telephone calls during the filing season.

We raised our concern with IRS management that taxpayers are not being accurately informed of the availability of the callback feature as the IRS represents in its communications. IRS management noted that the callback option is offered at the destination level, called "applications," after callers have self-routed or have been transferred and are in line for a live agent. Therefore, the IRS does not offer the callback feature when taxpayers first come into the telephone service environment. For example, when a taxpayer calls the main IRS telephone line (1-800-TAX-1040), it will depend on the topic the taxpayer selects whether they would be offered the option for a callback. As of October 2024, the IRS reported that there are 131 applications that offer the callback feature. IRS management indicated that they use

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

telephone lines when communicating with the public about the offering of a callback option instead of applications because it is a more understood term.

Additionally, even for those telephone applications that provide a callback option, the caller must meet specific criteria to be offered a callback. For example, in July 2023, we reported that once a call is queued for callback consideration, it must meet specific criteria, known as business rules, to receive a callback offer.¹⁵ Figure 8 outlines the business rules used to determine whether a call will be considered for a callback.

Figure 8: Customer Callback System Business Rules



Customer Callback System Checks that Determine Whether Callers Will be Offered a Callback

✓ Estimated Wait Time The customer's estimated wait time must be 15 minutes.	✓ Virtual Port Availability A virtual port is needed to route calls via a contracted telephone service provider.
✓ Callbacks Enabled The call must be on a telephone line with a callback capacity.	✓ Callback System Open The call must arrive between 6:30 a.m. and 7:00 p.m. (Central Standard Time).
✓ Priority Queue Capacity Queue must be at an acceptable level to minimize the reconnect time.	✓ No Duplicate Callback The customer must not have another callback scheduled.

Source: *The IRS's Joint Operations Center.*

Recommendation 5: The Chief, Taxpayer Services should provide more context regarding the customer callback feature in press releases and public statements, so taxpayers are not expecting to be offered this option every time they call the IRS.

Management's Response: IRS management agreed with this recommendation and plans to provide additional messaging regarding the customer callback feature that includes more context.

¹⁵ TIGTA, Report No. 2023-10-046, [The Customer Callback System Benefits Taxpayers; However, Performance Measures Are Not Comprehensive and More Callers Could Qualify for Callback Offers](#) (July 2023).

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to determine whether the IRS's toll-free telephone lines are operational and that taxpayers are afforded simple, fast, accessible, and courteous customer service. To accomplish our objective, we:

- In February 2024, obtained a listing of 103 telephone lines from the IRS and called the telephone lines (each telephone line was called 4 times) and:¹⁶
 - Verified that the telephone lines were operational.
 - Determined whether both English and Spanish options were available.
 - 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 a callback option offered for the telephone lines and tested the efficiency of the time between the initial call and when the callback was received.
 - Determined if the legislatively required scam information was provided for callers placed on hold.
- Followed up on previous recommendations included in a prior TIGTA report (Report No. 2024-IE-R001) and assessed the corrective actions taken.

Performance of This Review

This review was performed with information obtained from the Joint Operations Center during the period February 2024 through August 2024. This evaluation was conducted in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation. However, we had a scope limitation. When we requested a list of the customer service telephone lines, the IRS provided us with 101 telephone lines indicating that these lines were the customer-facing telephone lines the IRS uses. However, after the filing season was completed, the IRS provided us with two additional telephone lines that are used for the Level of Service measure. Because these two additional telephone lines were provided after our testing during the 2024 Filing Season, we did not include these in our review.

Major contributors to the report were Debra Kisler, Director; Eleina Monroe, Supervisory Evaluator; Carly Camp, Evaluator; Nicole Foy, Evaluator; Norma Mendez, Evaluator; and Christopher Aley, Student Trainee.

¹⁶ The IRS provided a listing 101 telephone lines beginning of our evaluation. In addition to the 101 telephone lines, we tested 2 telephone lines that are provided to taxpayers on the ten most issued notices. Some of these telephone lines were the same as the telephone lines we tested during our 2023 evaluation, but the telephone lines the IRS uses can change each year, so we requested an updated list.

Appendix II

List of Telephone Lines

The table presents a list of the 103 telephone lines that we performed test calls to for this evaluation. The telephone lines highlighted in grey are the Accounts Management lines used in the level of service metric.

Name of Telephone Number	Description of Service Provided
Accounts Management Help Line	Targeted for specific Individual Master File notices to test customer response rate, wording, and customer interpretations of the notice.
Accounts Management Initiatives	Targeted for specific Individual Master File notices to test the customer response rate, wording, and customer interpretation and reaction to the notice.
Accounts Management Projects	Targeting Accounts Management Project notices to test customer response rate, wording, and customer interpretations of the notice.
Affordable Care Act	Provide information on the health care law.
Amended Refund Hotline	Provides the status of 1040-X, <i>Amended U.S. Individual Income Tax Return</i> .
Automated Under Reporter Soft Notice Accounts Management	Taxpayer inquiries from taxpayers who have received an Automated Under Reporter CP2057 notice.
Business Master File Customer Response	Targeted notices for customer callback.
Business Master File Piloting Notices	Used for specific Business Master File notices at different times to test customer response rate.
Business and Specialty Tax Line	Business returns or business accounts assistance for businesses, corporations, partnerships, and trusts.
Credit Payments 12M	Targeted notices associated with the Advanced Child Tax Credit.
Economic Impact Payment	Provides information on eligibility requirements for the Economic Impact Payment.
Electronic Filing Personal Identification Number	For taxpayers who need their Personal Identification Number or prior year Adjusted Gross Income to file electronically.
Health Coverage Tax Credit*	Information regarding the Health Coverage Tax Credit.
Home Buyers Credit	Targeted notices for customer callback regarding the First Time Homebuyer Credit.
Identity Theft Hotline	Guidance for individuals who identify themselves as potential victims of identity theft.
Individual Income Tax Line	Procedural or tax law information for individuals or joint filers.
Individual Master File Piloting Notices	Taxpayer inquiries regarding penalty abatement.
Individual Taxpayer Identification Number	Provides Individual Taxpayer Identification Number to non-citizens who need to file a U.S. tax return.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Name of Telephone Number	Description of Service Provided
International	Request for an Employer Identification Number for an entity organization outside the United States; addresses questions regarding Individual Taxpayer Identification Numbers and inquiries regarding U.S. Certifications.
Limited English Proficiency	Assists callers with Limited English Proficiency in connecting with an interpreter.
National Taxpayer Advocate	Assistance for taxpayers whose taxpayer problems have not been resolved through normal channels.
Practitioner Priority Service	Provides practitioners assistance with clients' account-related issues.
Refund	Provides taxpayers with the status of their refund.
Refund Callback	Targeted notices for customer callback.
Small Business Individual Master File Customer Response	Targeted notices for customer callback.
Special Notice Line	Affordable Care Act and Direct Pay specific notices.
Special Services	Special hotline for taxpayer inquiries due to recent federally declared disasters, serving in a Combat Zone, or a victim of terrorist activities.
Tax Exempt and Government Entities	Inquiries regarding Employee Plans and Exempt Organizations determination applications, affirmations of tax-exempt status account and notice inquiries, and other miscellaneous issues.
Tax Law*	Calls are routed to this telephone line through the 1040 telephone line; IRS agents will address basic tax law questions.
Taxpayer Assistance Center Appointment Hotline	Provides appointments at specific Taxpayer Assistance Centers.
Teletypewriter	Procedural or tax law information or help for filing 1040 type individual returns for hearing impaired individuals.
Transcript	Used to request transcripts.
Volunteer Income Tax Assistance	Inquiries by Volunteer Income Tax Assistance volunteers who need assistance with their duties.
Volunteer Income Tax Assistance Location	Provides information on the nearest volunteer tax assistance site.
Wage and Investment Individual Master File Customer Response	Targeted notice for customer callback.
Accounts Management International	Tax assistance for customers who are outside the United States, including issues with U.S. Certifications, tax law, and individual and business account issues.
Affordable Care Act Information Return	Affordable Care Act filers, software developers, and vendors with questions regarding electronic filing.
Affordable Care Act Information Return International	Affordable Care Act filers, software developers, and vendors with questions regarding electronic filing.
Appeals Account Resolution Specialist	Taxpayer inquiries regarding their Appeals submissions (calls route to voicemail or informational message).

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Name of Telephone Number	Description of Service Provided
Appeals Coordinated Issues Conversational Interactive Voice Response	Conversational voice response that can be transferred to the Individual Master File Balance Due or Automated Collection System Small Business Special Compliance Personnel telephone lines.
Automated 6020(b)	Taxpayer calls in response to letters notifying them of an unfiled return.
Automated Collection System Small Business	Assists taxpayers in resolving balances due or delinquent returns.
Automated Collection System Small Business International (1)	Assists taxpayers in resolving balances due or delinquent returns.
Automated Collection System Small Business International (2)	Routes callers to the Automated Collection System Small Business International (1) telephone line.
Automated Collection System Special Compliance Personnel	New product line to provide backup to the Automated Collection System Small Business and Wage and Investment Automated Collection System telephone lines.
Automated Substitute for Refund Hold Reconsideration	Taxpayers request reconsideration when a Notice of Deficiency has been issued.
Automated Substitute for Return	Taxpayer inquiries regarding the Automated Substitute for Return program which determines and assesses tax liability for taxpayers who did not file an individual tax return but owe a significant income tax liability.
Automated Substitute for Return Refund Hold	Taxpayers received notification that their refund is on hold.
Automated Under Reporter International	Inquiries from taxpayers who received a notice indicating underpayment.
Automated Under Reporter Small Business	Inquiries from taxpayers who received a notice indicating underpayment.
Backup Withholding	Inquiries from taxpayers who received a letter encouraging compliance with the requirements and reporting of backup withholding.
Bank Secrecy Act Hotline	Inquiries from taxpayers regarding issues relating to the Financial Crimes Enforcement Network Form 141, <i>Report of Foreign Bank and Financial Accounts</i> , Form 8300, <i>Report of Cash Payments over \$10,000 Received in a Trade or Business</i> , or correspondence received concerning a form that was filed.
Bank Secrecy Act International Commissioner's Discretionary Rule Foreign Bank and Financial Accounts	Inquiries from International taxpayers regarding issues relating to the Financial Crimes Enforcement Network Form 141, <i>Report of Foreign Bank and Financial Accounts</i> , Form 8300, <i>Report of Cash Payments over \$10,000 Received in a Trade or Business</i> , or correspondence received concerning a form that was filed.
Centralized Lien	Taxpayers or their representatives who need to resolve a lien issue.
Centralized Offer in Compromise Monitored Offer in Compromise	Provides policy on offers in compromise (Memphis operations).

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Name of Telephone Number	Description of Service Provided
Centralized Offer in Compromise Monitored Offer in Compromise	Provides policy on offers in compromise (Brookhaven operations).
Clean Vehicle Tax Credit	Inquiries from car dealerships to resolve their compliance issues as required by the Inflation Reduction Act.
Combat Zone	Taxpayers responding to letters notifying them of discrepancies with claiming combat zone treatment, but the IRS was not notified of deployment.
Commissioner Line	
Earned Income Tax Credit	Provides taxpayers who receive Letter 5263 an informational message.
eHELP Desk	Provides support for electronic income tax filers.
eHELP International	Provides support for international electronic income tax filers.
Electronic Federal Payment System	Inquiries from taxpayers who received Letter 2273C, <i>Installment Agreement Accepted; Terms Explained</i> .
Electronic Installment Agreement	Callback number, along with a specific code number, provided to users of the Online Payment Agreement automated application.
Employee Retention Credit	The product line is closed and plays an updated closed message in English and Spanish regarding the Employee Retention Credit 2020 letter.
Employer Identification Number International	Provides tax assistance to international taxpayers who need an Employer Identification Number or individuals living within the United States who represent foreign based entities.
Employer Shared Responsibility Payment	Inquiries from taxpayers who receive a notice regarding when income information associated with a tax return is less than what is reported by third parties (<i>e.g.</i> , banks, employers).
Enrolled Agent Help Desk	Inquiries regarding the status of Form 23, <i>Application to Practice Before the IRS</i> , or Form 8544, <i>Application for Renewal to Practice Before the IRS</i> .
Estate and Gift	Inquiries regarding Estate and Gift account and tax law issues.
Exam International	International telephone number that transfers to the Small Business/Self-Employed Exam telephone line.
Exam Small Business	Taxpayer inquiries regarding tax law, what documentation is needed, and seeking case status when a letter has been received regarding an audit.
Exam Wage and Investment	Taxpayer inquiries regarding tax law, what documentation is needed, and seeking case status when a letter has been received regarding an individual tax return audit.
Excise	Inquiries regarding excise tax account and tax law issues.
Excise International	Inquiries from international taxpayers regarding excise tax account and tax law issues.
Federal Trade Commission	Inquiries regarding Letter 5071C, <i>Identity Theft During Original Processing With Online Options</i> .

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Name of Telephone Number	Description of Service Provided
Forms	Taxpayers can order forms or publications by dialing this telephone line.
Frivolous Filer	Inquiries related to notices issued to taxpayers advising them of fines and substitute for return procedures.
Gaming and Marijuana Enforcement	Assists taxpayers who are either applying for or renewing licenses to maintain employment or operate a business within the Gaming and Marijuana Industries (this telephone line is message only and callers will receive a callback from the IRS).
Information Reporting and Document Matching Business Under Reporter	Inquiries from taxpayers who file Forms 1120, <i>U.S. Corporate Income Tax Return</i> ; 1120S, <i>U.S. Income Tax Return for an S Corporation</i> ; 1041, <i>U.S. Income Tax Returns for Estates and Trusts</i> ; and 1065, <i>U.S. Return of Partnership Income</i> and have underreported income.
Information Reporting and Document Matching International	Inquiries from financial and other institutions required to file Informational Returns.
Information Return Branch International	This telephone line is forwarded to the Technical Services Operations telephone line.
Innocent Spouse	Inquiries regarding clarification of tax law and procedures for filing an innocent spouse claim.
Insolvency	Inquiries regarding refunds held, status of bankruptcies, and transfers from other areas where a bankruptcy issue is raised.
Lien External	Inquiries from taxpayers or their representatives who need to resolve a lien issue.
Manually Monitored Installment Agreements	Inquiries from taxpayers who have manually monitored installment agreements and from revenue officers who have established manually monitored installment agreements on the Integrated Collection System.
NonMaster File	Inquiries from taxpayers with issues on their NonMaster File accounts (telephone line is message only and taxpayers will receive a callback from the IRS).
NonMaster File International	This telephone line is forwarded to the NonMaster File telephone line.
Online Services Information Hotline	Inquiries regarding eAuthentication web automated application access assistance.
Partial Pay Installment Agreement	Inquiries from taxpayers who received a reminder notice regarding their Partial Pay Installment Agreement.
Privacy and Information Protection	Inquiries from taxpayers regarding Personally Identifiable Information data loss (or breach) letter (Letter 4281C, <i>Incident Management Breach Notification</i>).
Private Debt Collection	Taxpayer inquiries regarding the Private Collection Agencies and provides taxpayers the option to transfer to one of the Agencies or leave a voicemail message.
RICS Automated Questionable Credit	Inquiries regarding Automated Questionable Credit claims.
Small Business Predictive Dialer	Technology used to make outbound calls to taxpayers and can connect the taxpayer with an assistor or leave a message for callbacks.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Name of Telephone Number	Description of Service Provided
Tax Fraud	Self-Service Fraud Hotline for callers to provide information alleging a violation of federal tax laws.
Taxpayer Advocacy Panel	Inquiries regarding the Taxpayer Advocacy Panel.
Taxpayer Protection Unit	Taxpayer inquiries and account work when there is an AMTAP indicated and a TPU indicator on the same tax module.
Technical Services Operation	Inquiries by financial and other institutions that are required to Informational Returns.
TeleTax	Automated refund information and pre-recorded message covering various tax topics with no direct transfers to an assistor.
Third Party Deferral	Telephone number provided on notices to allow the IRS to communicate with taxpayers about the Third-Party Deferral program (information message only).
Wage and Investment Automated Collection Service	Assists taxpayer in resolving balance due or delinquent returns.
Wage and Investment Compliance Identity Theft Line	Provides taxpayer the ability to make direct contact with the IRS employee assigned to their case (callers enter a six-digit code that will transfer the call to the IRS employee).
Wage and Investment Predictive Dialer	Callback number used for special projects in the Small Business/Self-Employed Collection program.
Withholding Compliance	Inquiries on letters received notifying taxpayers and employers of the need to increase withholding.

*Source: Joint Operations Center. *The IRS did not provide these telephone numbers to us when we started our evaluation in January 2024 and were not provided until our reporting phase. Therefore, we did not test these telephone lines.*

Management's Response to the Draft Report

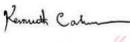


CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

January 22, 2025

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

FROM: Kenneth C. Corbin 
Chief, Taxpayer Services Division

Date: 2025.01.22
12:22:55 -05'00'

SUBJECT: Draft Evaluation Report – Limited Testing Showed Taxpayers
May Not Receive the Service They Expect When Calling the IRS
Toll-Free Telephone Lines (Evaluation no.: IE-24-007-I)

Thank you for the opportunity to review and provide comments on the subject draft report. The IRS provides top quality service to taxpayers by ensuring that they receive prompt and accurate assistance when calling the IRS Toll-Free Telephone lines. We appreciate the recognition of our continued achievement in meeting Secretary Yellen's commitments around Level of Service (LOS) of our Customer Service Representatives (CSR) and wait times. During the 2024 Filing Season, we achieved an 87 percent CSR LOS and calls were answered, on average, within three minutes.

Over the last two years we've delivered greater accessibility for Limited English Proficiency (LEP) taxpayers via Spanish language messaging on the toll-free lines, more information and warnings on tax related scams and fraudulent activity, and the opportunity for shorter wait times because of customer focused features like customer callback. Our continued efforts reflect that taxpayers are being afforded simple, fast, and accessible customer service. We are developing a process to ensure all existing and newly added lines include tax scams and identity theft information, and provide Spanish language messaging. This will include verification during annual filing season readiness process.

The IRS traditionally experiences a fluctuating and extremely high volume of callers, particularly during the tax filing season, typically January through April. During fiscal year 2024 we received 98.9 million calls enterprise wide. IRS toll-free telephone line LOS is an organizational performance measure established in the beginning of every fiscal year. The IRS continuously monitors its telephone service to taxpayers, and that monitoring shows that the IRS delivered shorter wait times throughout the fiscal year.

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

2

When measured against the millions of calls received annually, a relatively low percentage of callers experienced the inconvenience of being disconnected after waiting on a call. Disconnected calls are an ongoing issue in the call center industry, and most often occur when call demand exceeds resources available. Our typical call demand experiences significant fluctuations throughout the day, based on several variables. We take this customer service concern seriously. Accordingly, we manage and adjust resources as we track and assess call demand across the service centers. The nuances involved in this real-time operational dynamic are extremely complex. Nevertheless, we recognize the difficulty for the taxpayers who face the occasional disconnect. Our centralized call monitoring office works with our call centers to meet the unpredictable call demand.

We always strive to communicate effectively with stakeholders and taxpayers. We recognize that improvements can always be made in communication and will work with our designated internal offices to advance this effort. The IRS answered over 48.7 million taxpayer calls last year. The implementation of customer callback is an innovation that we will continue to improve to provide the best possible experience for every taxpayer. Additionally, we recognize the importance of continuing to review and adjust our external communications regarding customer callback to align expectations with delivery.

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

Attachment

Limited Testing Showed Taxpayers May Not Receive the Service They Expect When Calling the IRS Toll-Free Telephone Lines

Attachment

Recommendations:

RECOMMENDATION 1

The Chief, Taxpayer Services should develop processes and procedures to ensure that all customer service telephone lines that place callers on hold provide the legislatively mandated identity theft and tax scams information. These processes and procedures should include verification steps to be taken as part of the annual filing season readiness confirmation processes.

CORRECTIVE ACTION

We agree, and we will establish a process so that we play mandated identity theft and scam information. Verification will be included as part of the annual filing season readiness process.

IMPLEMENTATION DATE

January 15, 2025

RESPONSIBLE OFFICIAL

Director, Joint Operations Center, Customer Account Services, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 2

The Chief, Taxpayer Services should develop processes and procedures to ensure that all customer service telephone lines continue to provide the caller with the option to listen to messages in Spanish. These processes and procedures should include verification steps to be taken as part of the annual filing season readiness confirmation processes.

CORRECTIVE ACTION

We agree, and we will establish a process to provide the caller with the option to listen to messages in Spanish. Verification will be included as part of the filing season readiness process.

IMPLEMENTATION DATE

January 15, 2025

RESPONSIBLE OFFICIAL

Director, Joint Operations Center, Customer Account Services, Taxpayer Services Division

**Limited Testing Showed Taxpayers May Not Receive the Service
They Expect When Calling the IRS Toll-Free Telephone Lines**

2

CORRECTIVE ACTION MONITORING PLAN

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

Recommendations:

The Chief, Taxpayer Services, should:

RECOMMENDATION 3

Perform an assessment to determine how to avoid calls being disconnected after a taxpayer has waited on hold for two hours.

CORRECTIVE ACTION

We agree. We will complete an assessment to determine how to avoid calls being disconnected after a taxpayer has waited on hold for two hours.

IMPLEMENTATION DATE

February 15, 2025

RESPONSIBLE OFFICIAL

Director, Joint Operations Center, Customer Account Services, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 4

Analyze call disconnects to determine actions that can be taken to reduce the occurrences of the disconnects.

CORRECTIVE ACTION

We agree. We will complete an analysis identifying potential solutions to reduce the number of disconnect occurrences.

IMPLEMENTATION DATE

February 15, 2025

RESPONSIBLE OFFICIAL

Director, Joint Operations Center, Customer Account Services, Taxpayer Services Division

**Limited Testing Showed Taxpayers May Not Receive the Service
They Expect When Calling the IRS Toll-Free Telephone Lines**

3

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 5

The Chief, Taxpayer Services should provide more context regarding the customer callback feature in press releases and public statements so taxpayers are not expecting to be offered this option every time they call the IRS.

CORRECTIVE ACTION

We agree. We will provide additional messaging regarding the customer callback feature that includes more context.

IMPLEMENTATION DATE

February 15, 2025

RESPONSIBLE OFFICIAL

Director, Joint Operations Center, Customer Account Services, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

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

Appendix IV

Abbreviations

IRS	Internal Revenue Service
TIGTA	Treasury Inspector General for Tax Administration



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

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

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