
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



*The IRS Has Effectively Expanded Options
for Taxpayers to Pay With Cash, but
Participation Remains Low*

February 10, 2020

Reference Number: 2020-IE-R003

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

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The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

Highlights

Highlights of Report Number: 2020-IE-R003 to the Commissioner of Internal Revenue.

WHY TIGTA DID THIS STUDY

The IRS looks for new ways to partner with external stakeholders and deliver services that are both convenient for taxpayers and cost-effective for the agency. In March 2016, the IRS introduced a new payment option that allows taxpayers to pay taxes with cash at non-IRS facilities. Through an external partnership established by the IRS, individual and business taxpayers can make a payment at more than 9,200 retail stores in 44 States. There is no cost to the IRS to provide this option, but taxpayers are charged a fee of \$3.99 per payment. The objective of this review was to evaluate the effectiveness of the IRS's policies and procedures for accepting cash payments at non-IRS facilities.

IMPACT ON TAXPAYERS

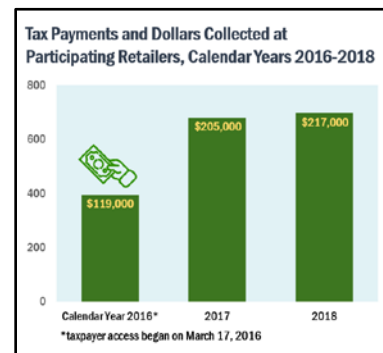
According to the Federal Deposit Insurance Corporation, in Calendar Year 2017 there were 8.4 million households in the United States that had no checking or savings account. Some of these unbanked households may need to pay their taxes with cash. In addition, some taxpayers with a checking or savings account may prefer to pay with cash. Previously, taxpayers could only pay with cash at a limited number of Taxpayer Assistance Centers.

WHAT TIGTA FOUND

TIGTA employees made cash payments at participating retailers and found that for the locations visited the payment option was user-friendly and efficient. The online application is straightforward and requires information readily available to the taxpayer, such as an address and date of birth.

We simulated the taxpayer experience by making 19 payments at 18 locations among the three participating retailers. Correspondence needed to make each payment was provided to the taxpayer in a timely manner, and all payments posted to online tax accounts timely.

However, very few tax payments have been made with cash at participating retail stores. For example, less than 700 payments were made annually since the service was implemented.



Although the number of taxpayers that would prefer to use this service is unknown, TIGTA found a number of reasons that could contribute to the low participation. First, the payment process requires taxpayers to scan a barcode at a participating retail store within seven calendar days of issuance. If not scanned within these seven days, the barcode expires and a new barcode needs to be issued for a payment to be made. In Calendar Year 2018, more than 80 percent of the barcodes that the IRS issued expired. Second, the IRS does not routinely advertise or promote this payment option. Therefore, many taxpayers are likely unaware that this option exists. Lastly, while the external partnership increased the number of locations where taxpayers can pay with cash, geographic coverage could be improved. For example, Mississippi has the highest percentage of unbanked households, but has no participating retailer that accepts cash for tax payments.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the IRS: 1) consider working with the external partners to add retailers in underserved areas, 2) consider extending or eliminating the barcode expiration time frame to reduce taxpayer burden, and 3) conduct public outreach to increase taxpayer awareness of the payment option and update internal guidance. The IRS agreed with two recommendations and disagreed with a third stating there is not enough evidence to suggest that taxpayers are harmed under the current barcode policy.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

February 10, 2020

MEMORANDUM FOR COMMISSIONER OF INTERNAL REVENUE

FROM:

Heather M. Hill *Heather Hill*
Acting Deputy Inspector General for Inspections and Evaluations

SUBJECT:

Final Evaluation Report – The IRS Has Effectively Expanded Options
for Taxpayers to Pay With Cash, but Participation Remains Low
(#IE-19-005)

This report presents the results of our evaluation of the effectiveness of the Internal Revenue Service's (IRS) policies and procedures for accepting cash payments at non-IRS facilities.

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

Copies of this report are being sent to the IRS managers affected by the report recommendations. If you have any questions about this report, you may contact me or James Douglas, Director, Office of Inspections and Evaluations.



*The IRS Has Effectively Expanded Options for Taxpayers
to Pay With Cash, but Participation Remains Low*

Table of Contents

Background	Page 1
-------------------------	--------

Results of Review	Page 3
--------------------------------	--------

While Paying Taxes With Cash at a Retailer Is a Convenient Option, Few Taxpayers Use It	Page 3
--	--------

<u>Recommendation 1</u> :	Page 6
---------------------------------	--------

<u>Recommendation 2</u> :	Page 7
---------------------------------	--------

<u>Recommendation 3</u> :	Page 8
---------------------------------	--------

Appendices

Appendix I – Detailed Objective, Scope, and Methodology	Page 9
---	--------

Appendix II – Report Distribution List.....	Page 11
---	---------

Appendix III – Profile of Taxpayers Who Paid With Cash at a Participating Retailer	Page 12
---	---------

Appendix IV – Management’s Response to the Draft Report	Page 13
---	---------



*The IRS Has Effectively Expanded Options for Taxpayers
to Pay With Cash, but Participation Remains Low*

Abbreviations

CY	Calendar Year
FDIC	Federal Deposit Insurance Corporation
IRS	Internal Revenue Service
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration



The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

Background

The Internal Revenue Service (IRS) continually looks for new ways to partner with external stakeholders and deliver services that are both convenient for taxpayers and cost-effective for the agency. In March 2016, the IRS implemented a new payment option that allows taxpayers to pay their taxes with cash. Through a partnership with Official Payments^{®1} and PayNearMe^{®2}, taxpayers can make a payment at more than 9,200 retail stores among three participating retailers.³ Previously, taxpayers could make cash payments only by making an appointment at a limited number of Taxpayer Assistance Centers (TAC).⁴

The retail payment option can be used by individual and business taxpayers who either prefer to pay their taxes in cash or do not have a bank account or credit card. As shown in Figure 1, a Federal Deposit Insurance Corporation (FDIC) survey revealed that in Calendar Year (CY) 2017 there were 8.4 million households in the United States without a checking or savings account.⁵ FDIC research found that many households are unbanked mostly because taxpayers are concerned about privacy or do not have enough income to meet required account minimum balances.

Figure 1: Unbanked Households in CY 2017



Source: 2017 FDIC Survey Results.

To pay with cash at a participating retailer, taxpayers go through a multistep process that converts cash payments into electronic transactions (see Figure 2). The process can take up to seven business days to complete and requires taxpayers to have computer access or a smartphone, an Internet connection, and in some cases, a printer. There is no cost to the IRS to provide this payment option, but taxpayers are charged a flat fee of \$3.99 per payment. Taxpayers are instructed to call PayNearMe[®] if they have questions about their payment and are limited to a daily payment amount of \$1,000.

¹ Official Payments[®] provides electronic payment solutions for the IRS, State agencies, municipalities, and universities nationwide. The IRS has been partnering with the company since 1999 to accept credit card payments.

² PayNearMe[®] is a private company subcontracted by Official Payments[®] that enables government agencies and businesses to accept cash payments remotely at retail stores.

³ The participating retailers are two convenience store chains and a financial services provider.

⁴ The TACs provide taxpayers with face-to-face assistance to resolve tax issues, answer tax law questions, and make adjustments to tax accounts.

⁵ FDIC, *2017 National Survey of Unbanked and Underbanked Households Executive Summary* pg. 1 (Oct. 2018).



The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

Figure 2: Steps to Pay Taxes With Cash at a Participating Retailer



Source: Treasury Inspector General for Tax Administration (TIGTA) analysis of Internal Revenue Manual⁶ Section 21.2.1.60 (dated March 30, 2016).

The objective of this review was to evaluate the effectiveness of the IRS's policies and procedures for accepting cash payments at non-IRS facilities. We did not evaluate the effectiveness of the IRS's information security controls. See Appendix I for additional information about the objective, scope, and methodology.

⁶ The IRS's primary official source of instructions to staff related to the administration and operations of the IRS.



*The IRS Has Effectively Expanded Options for Taxpayers
to Pay With Cash, but Participation Remains Low*

Results of Review

While Paying Taxes With Cash at a Retailer Is a Convenient Option, Few Taxpayers Use It

TIGTA employees made cash payments at all three participating retailers and found that it was convenient, efficient, and simple to use. We used a judgmental sampling method to simulate the taxpayer experience by making 19 payments at 18 locations among the three participating retailers.⁷

During this process, we:

- Assessed the difficulty of navigating and completing the application process;
- Observed if the experience is consistent among the participating retailers;
- Assessed potential risks; and
- Determined if payments appeared timely on our online tax accounts.

To be effective, paying taxes with cash at a retailer should be user-friendly and efficiently designed so that payments are successfully and accurately applied to tax accounts. The online application process is straightforward and requires information readily available to the taxpayer, such as an address and date of birth. We received all of the correspondence needed to make the payment in a timely manner. We found the experience at each of the three participating retailers to be similar, and payments appeared on online tax accounts timely. Lastly, retailers did not request sensitive personal information or an additional processing fee.

Information about paying with cash at a participating retailer was easy to find on the IRS website. We found that the online application was clear and simple, and it did not request identity verification information that was difficult to obtain or burdensome. We received all of the necessary correspondence in a timely manner. For example, in all of our transactions, we received the barcode that a taxpayer must present at the retail location within the expected time frame (two to three business days). We received the e-mail confirmation for all of our payments. Lastly, although IRS guidance states payments should be processed within seven business days, it took some of our payments more than two months to appear on our online tax accounts. However, these payments were made on tax accounts with no balances due. According to the

⁷ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population. See Appendix I for the locations that TIGTA visited to make a payment.



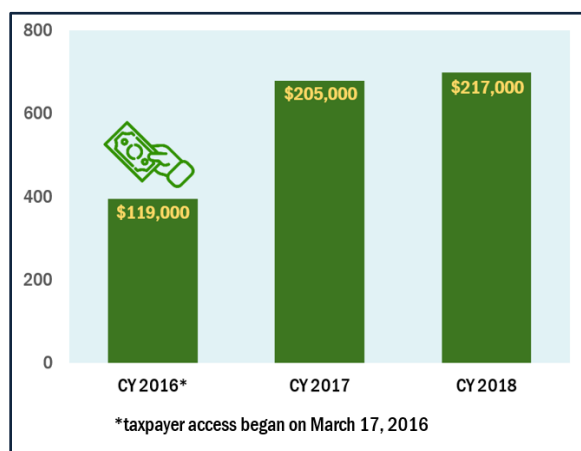
The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

IRS, these types of payments would require research by IRS employees so additional processing times are expected.

Less than 700 tax payments are made with cash at a retailer annually

Despite being user-friendly, we found that very few tax payments were made with cash at a participating retailer. Between March 2016 and December 2018, the IRS received 1,772 payments for a total of \$541,000. Figure 3 shows the number of payments and dollars collected annually since the payment option started.

Figure 3: Few Tax Payments Were Paid With Cash at a Retailer



Source: TIGTA analysis of IRS payment data.

We believe that there are some factors that may explain low participation, but they are beyond the control of the IRS. For example, it is possible that most taxpayers prefer to pay taxes electronically. If taxpayers do need to pay with cash, IRS data show that they prefer to do so at a TAC. In Fiscal Year 2018, taxpayers made 2,193 payments totaling nearly \$65 million at the TACs. We believe that this is likely because payments made at a retailer are limited to a \$1,000 daily payment limit, whereas payments at the TACs have no dollar limit.⁸ Appendix III provides a profile of taxpayers that paid with cash at a participating retailer in CY 2018.

Although the IRS does not have a specific target for taxpayer participation, we believe that there are opportunities to increase the number of taxpayers that pay with cash at participating retailers. We believe adding more retail partners, eliminating or extending the barcode expiration time frame, updating internal guidance, and conducting public outreach could increase the numbers of taxpayers that use the payment option.

⁸ The \$1,000 payment limit applies to any agency or company that uses PayNearMe® to collect money from its customers.



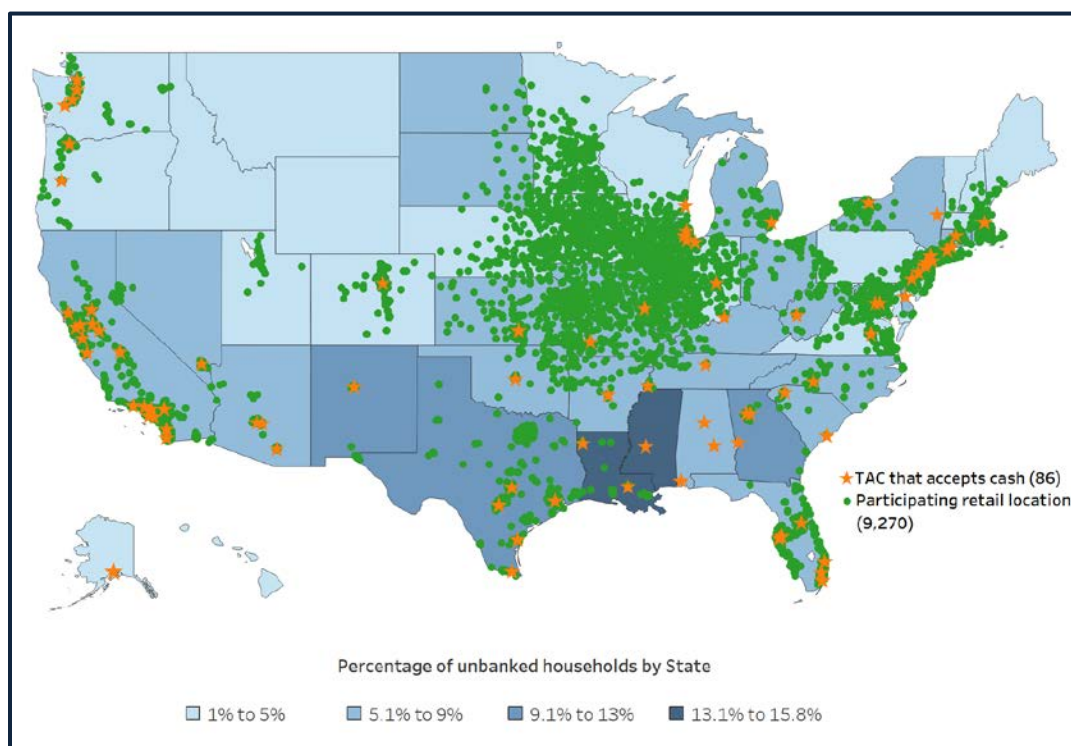
The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

The IRS has increased cash payment options for taxpayers in recent years, but gaps in availability remain

Taxpayers can now pay their taxes with cash at more than 9,200 retail store locations. Many of these locations are open 24 hours a day, seven days a week. However, we found that some gaps in availability remain, particularly in States with a high percentage of households that do not have bank accounts or credit cards. As a result, some taxpayers living in certain States may not have a convenient method to pay their taxes with cash.

TIGTA mapped the current locations where taxpayers can pay taxes with cash and found that the geographic availability of a cash payment option has significantly expanded (see Figure 4). Taxpayers now have access to a cash payment option in 47 States. Prior to a payment option at participating retail stores, taxpayers could pay with cash only by visiting a TAC. However, a limited number of the 359 TACs nationwide accept cash.⁹ In Fiscal Year 2018, there were only 86 TACs in 34 States (and the District of Columbia) that accepted cash payments.

Figure 4: Locations Where Taxpayers Can Pay With Cash



Source: TIGTA analysis of CY 2017 FDIC research and data provided by PayNearMe® (as of June 8, 2019) and the IRS (as of September 30, 2018).

⁹ The IRS operated 359 TACs as of December 31, 2018.



The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

While the recent increase in cash payment locations for taxpayers is notable, the IRS could expand to States where it is still unavailable. We added data from FDIC research to the map in Figure 4 to show which States have the highest percentage of unbanked households. These would be areas where taxpayers, if they owed taxes, would most likely pay with cash. According to the FDIC, Mississippi has the highest percentage of unbanked households (15.8 percent) in the country, but it does not have a participating retail location that accepts cash for tax payments.¹⁰ Further, the State has only one TAC that accepts cash. Three other States - Hawaii, Montana, and Wyoming have no cash payment options.

According to the IRS Strategic Plan (Fiscal Years 2018 - 2022), the agency wants to make it easier for taxpayers to meet their payment obligations by increasing the availability of self-service options. However, six States¹¹ do not have a participating retail location that accepts cash for tax payments. We found additional retailers that the IRS could consider adding to its existing contract to improve taxpayers' access to a cash payment option in these States.

Recommendation

Recommendation 1: The Commissioner, Wage and Investment Division, should consider working with its external partners to add retailers in States without a participating location to increase the availability of the payment option.

Management's Response: The IRS agreed with this recommendation and will meet with the vendors to discuss adding retail locations to the IRS network.

More than 80 percent of the barcodes that were issued in CY 2018 expired

In CY 2018, 3,482 (83 percent) of the 4,181 barcodes issued to taxpayers expired. While some of these taxpayers may have found an alternative way to make a payment after receiving the barcode, it is possible that some taxpayers needed to repeat the application process to obtain another barcode. As a result, some taxpayers may have experienced additional burden to make a tax payment using cash.

The IRS requires taxpayers to use the barcode at a participating retail store within seven calendar days. IRS management stated they believe a longer expiration time frame would reduce the number of payments made by taxpayers. However, the high percentage of barcodes that expired in CY 2018 suggests that the current time frame creates challenges for taxpayer participation. We interviewed a State government agency that partners with PayNearMe® to collect child support payments and their barcodes do not expire. TIGTA believes that the seven-day barcode expiration policy may unnecessarily burden taxpayers and may reduce payment completion rates.

¹⁰ FDIC, *2017 National Survey of Unbanked and Underbanked Households Appendix Tables* pg. 13 (Oct. 2018).

¹¹ The six States without a participating retailer are Alabama, Alaska, Hawaii, Mississippi, Montana, and Wyoming.



The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

Recommendation

Recommendation 2: The Commissioner, Wage and Investment Division, should consider extending or eliminating the expiration time frame for barcodes to increase taxpayer participation and reduce taxpayer burden.

Management's Response: The IRS disagreed with this recommendation because it does not believe there is evidence to support that taxpayers are harmed with the current barcode policy. In addition, the IRS stated that the vendors believe that extending the barcode expiration time frame may create opportunities for fraudulent activity.

Office of Inspections and Evaluations Comment: While there is no direct evidence that the current barcode policy has harmed taxpayers, the IRS should not ignore the high percentage of barcodes that expired in CY 2018. Therefore, we contend that the IRS should consider extending or eliminating the expiration time frame for barcodes to potentially increase taxpayer participation and reduce taxpayer burden.

The IRS does not publicly advertise or promote paying taxes with cash at a participating retailer

The IRS has not conducted public outreach since announcing that taxpayers can pay taxes with cash at non-IRS facilities. In addition, the agency has not updated employee guidance with the most accurate and current information about this new payment option. As a result, both taxpayers and IRS employees may be unaware of the existence and/or availability of this payment option.

Other than a press release in April 2016, we found that the agency has not conducted public outreach since launching the service in March 2016. The IRS uses social media tools to share the latest information on products and services. However, we researched a number of the IRS's social media accounts and did not find information about paying with cash at a participating retailer.

Moreover, the Internal Revenue Manual has also not been updated to reflect that this payment option is available at two of the three participating retail partners and in additional States. In January 2019, two new retailers were included in the IRS contract, adding approximately 3,100 more participating locations. Some of these locations are in States that did not previously have a participating retailer. Additionally, the Internal Revenue Manual currently states that the service is not available to business taxpayers. However, business taxpayers have been able to use the service since March 2016. Updating guidance would enable IRS employees to educate taxpayers about all available service options.

Increased awareness of the cash payment option at non-IRS facilities is important because it can be a more cost-effective and convenient option than a TAC. For example, according to the IRS, it costs \$68 to serve a taxpayer at a TAC. Conversely, there is no direct cost for the IRS to



The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

accept cash payments at a retailer because it was added to an existing contract that the agency has in place to accept credit card payments. It is also more efficient for the IRS to accept cash payments at a retailer because it enables employees at the TACs to work complex cases that have no self-service option, such as identity theft issues or applications for an Individual Tax Identification Number.¹² Taxpayers may also find paying with cash at a retailer to be convenient because many of the participating locations are open 24 hours a day and unlike visiting a TAC, the service does not require an appointment.

Recommendation

Recommendation 3: The Commissioner, Wage and Investment Division, should conduct public awareness activities to increase taxpayers' knowledge of all cash payment options and update internal guidance to reflect the most current information about cash payment options.

Management's Response: The IRS agreed with this recommendation and will promote the availability of the cash payment option using established IRS communication channels and will separately work with the vendor to promote the service. In addition, the IRS will update internal guidance to reflect the most current information about cash payment options.

¹² A nine-digit number assigned to certain taxpayers for identification purposes.



The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to evaluate the effectiveness of the IRS's policies and procedures for accepting cash payment from taxpayers at non-IRS facilities. To accomplish this objective, TIGTA:

- Interviewed IRS Submission Processing function employees about paying taxes with cash at a participating retail location.
- Interviewed employees from a State government agency about their experience collecting child support payments at retail locations.
- Reviewed the policies and procedures for making a cash payment at a participating retailer.
- Completed 19 payments at 18 different participating retail locations. We used a judgmental¹ sampling method because we did not plan to project the results from our site visits across the entire population of participating retail locations. We used the IRS online account tool to verify if our payments were applied to our tax accounts. We did not evaluate the effectiveness of the IRS's information security controls in place to protect payments or taxpayer data.
- Obtained statistical data on the number of tax payments and dollars collected.
- Obtained a list of all participating retail locations and the TACs that accept cash and compared it with State-level research done by the FDIC on unbanked households.
- Reviewed IRS employee guidance and researched IRS social media accounts.
- Obtained IRS data and analyzed the population of taxpayers who paid their taxes with cash at a retailer in CY 2018 to determine their age, adjusted gross income, gender, and average amount paid at a participating retailer.

This review was performed during the period of April through November 2019 at the following locations:

- IRS Submission Processing office in New Carrollton, Maryland.
- Participating retail locations in Washington, D.C.; Brunswick, Georgia; Hampshire, Illinois; Sycamore, Illinois; Lenexa, Kansas; Adelphi, Maryland;

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



*The IRS Has Effectively Expanded Options for Taxpayers
to Pay With Cash, but Participation Remains Low*

Osterville, Massachusetts; Plymouth, Massachusetts; Kansas City, Missouri;
Salem, New Hampshire; Dallas, Texas; Salt Lake City, Utah; Arlington, Virginia; and
Charles Town, West Virginia.

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 Heather Hill (Director), Alberto Garza (Acting Director), Frank O'Connor (Supervisory Program Evaluator), Matt Schimmel (Lead Program Evaluator), and Oliver Einstein (Program Evaluator).



*The IRS Has Effectively Expanded Options for Taxpayers
to Pay With Cash, but Participation Remains Low*

Appendix II

Report Distribution List

Deputy Commissioner for Services and Enforcement
Commissioner, Wage and Investment Division
Director, Customer Assistance, Relationships, and Education, Wage and Investment Division
Director, Field Assistance, Wage and Investment Division
Director, Submission Processing, Wage and Investment Division
Director, Enterprise Audit Management
Deputy Inspector General for Audit

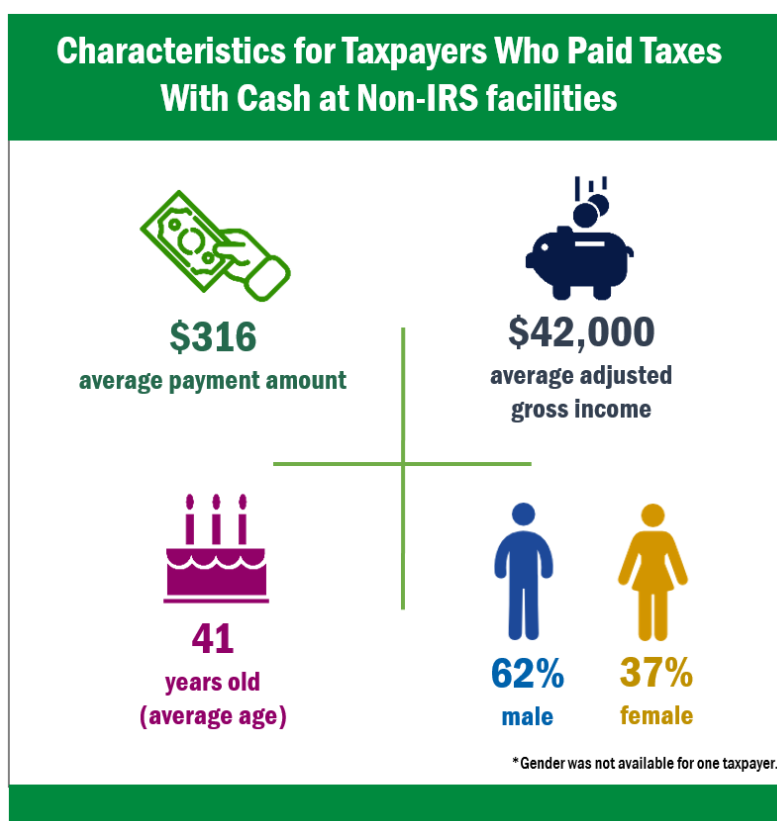


The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low

Appendix III

Profile of Taxpayers Who Paid With Cash at a Participating Retailer

We analyzed the population of 402 unique individual taxpayers¹ who made a cash payment at a participating retailer in CY 2018 to identify certain characteristics that may be helpful in developing a public outreach strategy. For example, taxpayers who used the payment option in CY 2018 were more likely to be low-income taxpayers. Therefore, the IRS could consider providing information about the payment option at other services designed for low-income taxpayers, such as the Volunteer Income Tax Assistance program.²



Source: TIGTA analysis of CY 2018 IRS payment data, the National Account Profile, and the IRS Returns Transaction File.

¹ We excluded business taxpayers and payments made on business tax returns from our analysis.


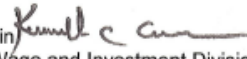
² The Volunteer Income Tax Assistance program offers free tax help to people who generally make \$56,000 or less.



*The IRS Has Effectively Expanded Options for Taxpayers
to Pay With Cash, but Participation Remains Low*

Appendix IV

Management's Response to the Draft Report

 COMMISSIONER WAGE AND INVESTMENT DIVISION	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATLANTA, GA 30308
JAN 02 2020	
MEMORANDUM FOR HEATHER M. HILL ACTING DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND EVALUATIONS	
FROM:	Kenneth C. Corbin  Commissioner, Wage and Investment Division
SUBJECT:	Draft Audit Report – <i>The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low</i> (Audit # IE-19-005)
<p>Thank you for the opportunity to review and comment on the subject draft report. The Cash Payment Option is designed to be available for taxpayers who have a desire to pay in cash. The payment option is vendor supported and uses an existing platform for taxpayer validation that reduces the exposure of taxpayer Personally Identifiable Information. The Cash Payment Option is the most challenging of the payment options available to the taxpayer. The process requires the taxpayer to go through a payment validation process online and physically go to a designated retail location to present the generated bar code, convenience fee, and tax payment.</p> <p>Publication 5034, <i>Need to Make a Payment</i>, and Publication 5250, <i>How to Pay Your Taxes with Cash at a Retail Partner</i>, have been developed and delivered to Taxpayer Assistance Center locations to be distributed to taxpayers and bring awareness to this cash option. Additionally, our IRS.gov Payments page has a link to Cash (at a retail partner) that provides details about the payment option. Our Cash Payment Option has been promoted in tax tips and news releases where payments are discussed and more frequently around payment due dates. Additionally, the vendors circulate messaging within their network to promote the ability to make tax payments to their customers.</p> <p>The usage of our Cash Payment Option has been historically low since the inception of the program in March of 2016. However, we have seen increased use in 2019 with 675 payments processed and over \$210,000 received as of October 18, 2019, for an increase in volume of more than 14 percent and an increase in dollars of more than 11 percent. This is a specific population that may have a need to pay with cash. We found an outdated Internal Revenue Manual (IRM) reference with PayNearMe information and will work with the IRM author to make the updates that will bring the IRM current. We have not done any demographic analysis of the unbanked or under banked. We will talk</p>	



*The IRS Has Effectively Expanded Options for Taxpayers
to Pay With Cash, but Participation Remains Low*

2

with the vendors about expanding this option, particularly in those locations where there is a large population of unbanked or under banked taxpayers and no PayNearMe presence.

Attached are our comments and responses to your recommendations. If you have any questions, please contact me, or a member of your staff my contact Dietra Grant, Director, Customer Account Services, Wage and Investment Division, at (470) 639-3504.

Attachment



*The IRS Has Effectively Expanded Options for Taxpayers
to Pay With Cash, but Participation Remains Low*

Attachment

Recommendations

RECOMMENDATION 1

The Commissioner, Wage and Investment Division, should consider working with its external partners to add retailers in States without a participating location to increase the availability of the payment option.

CORRECTIVE ACTION

We agree with this recommendation. The Electronic Payments Team will meet with the vendors responsible for providing the Cash Payment Option (Official Payments and PayNearMe) to begin the discussion of adding additional retail locations to the IRS network.

IMPLEMENTATION DATE

January 15, 2021

RESPONSIBLE OFFICIAL

Director, Submission Processing, Customer Account Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 2

The Commissioner, Wage and Investment Division, should consider extending or eliminating the expiration time frame for barcodes to increase taxpayer participation and reduce taxpayer burden.

CORRECTIVE ACTION

We disagree with this recommendation. No corrective action is needed. There is no evidence to support the taxpayer is harmed with the 7-day expiration time frame of the PayNearMe bar code. Additionally, there is no evidence of the expired bar codes to support the taxpayer needed to use a cash payment option. These taxpayers may have chosen an alternative in making their tax payment. A concern was raised by Official Payments and PayNearMe, that their systems would be required to hold open the transaction until the taxpayer followed through and used the bar code to make their tax payment. According to the vendor, leaving the bar code open for a longer time frame or indefinitely may create opportunities for fraud activity. A large number of open transactions could potentially cause a negative impact to the vendor's system.

IMPLEMENTATION DATE

N/A



*The IRS Has Effectively Expanded Options for Taxpayers
to Pay With Cash, but Participation Remains Low*

2

RESPONSIBLE OFFICIAL

N/A

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 3

The Commissioner, Wage and Investment Division, should conduct public awareness activities to increase taxpayers' knowledge of all cash payment options and update internal guidance to reflect the most current information about cash payment options.

CORRECTIVE ACTION

We agree with this recommendation. The Electronic Payments Team will continue to use existing communication channels and not incur any additional expense to promote the availability of the Cash Payment Option. Additionally, the Electronic Payment Team will work with Official Payments and PayNearMe to promote the Cash Payment Option through the vendors' networks.

IMPLEMENTATION DATE

May 15, 2020

RESPONSIBLE OFFICIAL

Director, Submission Processing, Customer Account Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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



To report fraud, waste, or abuse, call our toll-free hotline at:

1-800-366-4484

By Web:

www.treasury.gov/tigta/

Or Write:

Treasury Inspector General for Tax Administration
P.O. Box 589
Ben Franklin Station
Washington, D.C. 20044-0589

Information you provide is confidential and you may remain anonymous.