

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Improvements Are Needed to Ensure That Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center

February 19, 2025

Report Number: 2025-IE-R010

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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HIGHLIGHTS: Improvements Are Needed to Ensure That Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center

Final Evaluation Report issued on February 19, 2025

Report Number 2025-IE-R010

Why TIGTA Did This Evaluation

In April 2023, the IRS issued a Strategic Operating Plan detailing how it plans to transform tax administration using Inflation Reduction Act funding. One of its key objectives is to improve customer service, in particular to improve the availability and accessibility of customer service with the goal of taxpayers being able to receive on-demand customer service or schedule service ahead of time.

In July 2023, we reported on several issues regarding Taxpayer Assistance Centers (TAC) including that contact information was not consistent, accurate, and up to date. For the 2024 Filing Season, the Secretary of the Treasury set a goal that the TACs would collectively offer over 8,000 more hours of in-person assistance than the 2023 Filing Season.

This evaluation was conducted to evaluate the accuracy and availability of contact information for the TACs.

Impact on Tax Administration

The TACs provide face-to-face assistance to taxpayers who cannot resolve their tax-related issues through other methods or who choose to obtain information and assistance in-person. Not providing an appropriate level of service at the TACs can lead to additional burden on taxpayers who are attempting to resolve their tax issues and could also affect voluntary compliance if taxpayers give up on trying to resolve their tax issues.

What TIGTA Found

In July 2023, we issued a report with the results of our evaluation of the TACs during the 2023 Filing Season. The IRS has taken several actions to correct issues we included in that report. Those actions included updating the IRS website and IRS2Go mobile app to prominently display a link to TAC information and ensuring that the IRS website provides TAC information in Spanish. Additionally, the IRS indicated it implemented corrective action regarding whether the TACs accepted walk-ins, and exceptions to the appointment process are on a case-by-case basis at each TAC. However, we found that this was still an issue.

During this evaluation, we conducted unannounced site visits to 85 TACs at the start of the 2024 Filing Season. During these visits, we identified the following.

TIGTA evaluators experienced the following issues at the TACs:



- Unclear hours of operation.
- Security guards impeding taxpayers' ability to speak with IRS employees.
- Inconsistencies with types of assistance being provided.

Additionally, we found that the local TAC telephone lines provide only basic information regarding the address of the TAC. The message refers taxpayers to the IRS website for additional information or to a toll-free telephone number to make an appointment. Lastly, we identified that 40 (42 percent) of 95 facilitated self-assistance kiosks were not operable, and some of these had not been working for over a year.

What TIGTA Recommended

In February 2024, we made several recommendations, including ensuring that TAC information is accurate and up-to-date, security guards are performing mandatory screening and not impeding the taxpayer's ability to speak with an IRS employee, and there is a consistent policy on whether taxpayers can be served without an appointment. Additionally, we recommended that the IRS develop processes to ensure the accuracy of recorded messages on local telephone lines and perform a cost-benefit analysis to determine whether there is a business need for the local telephone lines.

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



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: February 19, 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 – Improvements Are Needed to Ensure That Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center (Evaluation No.: IE-24-006-I)

This report presents the results of our review to evaluate the accuracy and availability of contact information for the Taxpayer Assistance Centers. This evaluation is included in our Fiscal Year 2025 Annual Program Plan and addresses the major management and performance challenge of *Taxpayer Services*.

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

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Background

Taxpayer Assistance Centers (TAC) provide face-to-face assistance to taxpayers who cannot resolve their tax-related issues through other methods or who choose to obtain information and assistance in person. The TACs are generally in government offices and most TACs are open from 8:30 a.m. until 4:30 p.m. Monday through Friday, although service hours may vary depending on available resources. The TACs typically operate by appointment only but exceptions can be made for walk-in visitors based on the availability of TAC assistors. When staffing permits and when no same-day appointment is available, taxpayers who walk in without an appointment should be provided service on a first-come, first-served basis.

The services that the TACs provide include:

- Account inquiries.
- Account adjustments.
- Identity theft victim assistance.
- Refund inquiries.
- Tax law assistance.
- Accepting tax payments, including cash tax payments at some locations.

In April 2023, the Internal Revenue Service (IRS) issued its Strategic Operating Plan detailing how it plans to transform tax administration using its supplemental Inflation Reduction Act funding.¹ One of its key objectives included in the Strategic Operating Plan is to improve service to taxpayers, with one of the initiatives focusing on improving the availability and accessibility of customer service with the goal of taxpayers being able to receive on-demand customer service or schedule service ahead of time. In September 2022, the Secretary of the Treasury (Secretary) provided expectations to the IRS for its 2023 Filing Season. One of those expectations was to fully staff its TACs nationwide. As we reported in September 2023, the IRS did not meet this expectation.² During the 2023 Filing Season, 43 TACs were closed at some point, and 230 TACs were not fully staffed.³

For the 2024 Filing Season, the Secretary set a goal for the IRS to collectively offer 8,000 more hours of in-person assistance at its TACs than offered for the 2023 Filing Season. To accomplish this goal, IRS management indicated that the hours at certain TACs would be expanded before and after the normal 8:30 a.m. to 4:30 p.m. operating hours. For example, at certain locations, the IRS provided extended hours (typically two and one-half hours on Tuesdays and Thursdays) during the week where taxpayers could walk into a TAC without an appointment. The IRS continued to offer Saturday hours at certain TACs during the 2024 Filing Season like it had during the 2023 Filing Season that allowed taxpayers to walk into the TACs without an

¹ On Aug. 16, 2022, the Inflation Reduction Act of 2022 (Pub. L. No. 117-169, 136 Stat. 1818) was passed, providing additional funds to modernize the IRS that includes the hiring of additional staff needed to give taxpayers the level of service they deserve.

² Treasury Inspector General for Tax Administration, Report No. 2023-IE-R010, [Inflation Reduction Act: Assessment of the IRS's Efforts to Deliver Expected Improvements for the 2023 Filing Season](#) (September 2023).

³ For the 2023 Filing Season, as of February 2023, the IRS reported having 363 TACs.

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appointment for all services routinely offered, except for making cash payments. According to an April 2024 press release, the IRS extended hours at 242 TACs generating more than 11,000 extra hours of service for taxpayers during the 2024 Filing Season.

In July 2023, we reported that taxpayers seeking face-to-face assistance may experience difficulty in obtaining key contact information regarding the TACs, *e.g.*, office addresses, hours of operation, and services provided.⁴ This included taxpayers seeking this information on the IRS's website (IRS.gov), the IRS2Go mobile App, or calling the local TAC telephone number. Specifically, we found inconsistencies and inaccuracies in the information provided to taxpayers on these platforms. These inconsistencies and inaccuracies related to key contact information as well as the specific services offered at a particular TAC. During our TAC visits, we found similar inconsistencies and inaccuracies relating to this type of information posted at the TAC.

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

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

Results of Review

This evaluation reviewed the implementation of the eight recommendations the IRS agreed to take corrective actions.

- For three recommendations, corrective actions were taken to address deficiencies.
- For four recommendations, corrective actions are still in progress. The IRS noted in its response to our prior report that the corrective actions to address these recommendations would not be fully implemented until the end of Calendar Year 2024.
- For one recommendation, the IRS identified it as being addressed, yet our testing found that the corrective actions taken do not fully address the deficiency.

Figure 1 summarizes the recommendations the IRS agreed to and provides a status for the corrective actions as of Sept. 27, 2024.

⁴ Treasury Inspector General for Tax Administration, Report No. 2023-IE-R006, [Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers](#) (July 2023).

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Figure 1: Status of Corrective Actions to Address Prior Treasury Inspector General for Tax Administration (TIGTA)-Identified Deficiencies

TIGTA Previous Recommendations	Status	TIGTA Comments
Update the IRS website and IRS2Go mobile App to prominently display a link to the information regarding the TACs and improve the search functionality.	 Implemented	We confirmed that changes have been made to meet the recommendation noted.
Ensure that information regarding the face-to-face Saturday hours, including TAC locations that are open and provide this service, the dates available, and hours of operation, is easily searchable and located on the individual TAC's web pages on the IRS website, IRS2Go mobile App, and the recorded telephone messages.	 Implemented	We confirmed that changes have been made to meet the recommendation noted.
Evaluate whether walk-ins can be accommodated at all TACs and if not, ensure that the TACs clearly indicate whether an appointment is needed or if walk-ins are accepted (and indicate what services are provided to walk-ins).	 Implemented	The IRS stated that changes have been made; however, during unannounced TIGTA site visits, corrective actions do not appear to be fully implemented.
Update the IRS's website to ensure that all information regarding the TACs is available in Spanish.	 In Progress	The IRS stated it is currently working on corrective actions.
Update the recorded messages to provide taxpayers with basic information, including days and hours of operation, times the TAC is closed, and services offered, including whether walk-in service is available and if so, what services are provided as a walk-in.	 In Progress	The IRS stated it is currently working on corrective actions.
Assess and implement, if possible, the capability to provide taxpayers with the option to transfer to the appointment line versus having to hang up and call a different number.	 In Progress	The IRS stated it is currently working on corrective actions.
Ensure that local TAC telephone numbers are operational, and information provided on the recorded messages is accurate and consistent with the information on the IRS website.	 In Progress	The IRS stated it is currently working on corrective actions.
Provide the option to hear local TAC-recorded messages in Spanish at all TACs.	 In Progress	The IRS stated it is currently working on corrective actions.

Source: TIGTA analysis of the Joint Audit Management Enterprise System report from Sept. 27, 2024.

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We also conducted unannounced visits to 85 TACs at the start of the 2024 Filing Season.⁵ Figure 2 summarizes the key concerns we identified during these TAC visits.

Figure 2: Issues Identified During TAC Visits



TIGTA evaluators experienced the following issues at the TACs:

- **Unclear hours of operation.**
- **Security guards impeding taxpayers' ability to speak with IRS employees.**
- **Inconsistencies with types of assistance being provided.**

Source: TIGTA evaluator experience during visits to 85 TACs.

In February 2024, we issued alerts to the IRS notifying it of the concerns we identified during our unannounced site visits to provide IRS management with the opportunity to take immediate corrective actions.

Taxpayer Assistance Center Hours of Operation at Some Locations Were Not Accurately Posted

During our site visits, we found inconsistencies with the hours of operation posted for 22 (26 percent) of the 85 TACs.⁶ Specifically, we found that:

- 14 TACs did not have the extended hours posted.
- 8 TACs had hours of operation posted that were different from the hours of operation on the IRS website for these locations.
- 2 TACs did not have signage posted showing the hours of operation.
- 2 TACs were closed prior to the closing time posted.

⁵ The unannounced visits to the TACs were performed over three days on Jan. 30 and 31 and Feb. 1, 2024. The first two days were strictly unannounced visits with evaluators posing as taxpayers attempting to ask questions about services offered. The third day of visits began as unannounced visits, and only once evaluators were able to query the TAC employees as a taxpayer, did they announce they were TIGTA employees and asked additional questions.

⁶ Some TACs visited had more than one issue regarding the hours of operation.

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Figure 3 details our findings of inconsistencies with hours of operation for the TACs.

Figure 3: Inconsistencies With the Hours of Operation at the TACs

 Extended Hours Not Posted	 Inconsistencies Between Hours of Operation Posted at TAC Location and www.IRS.gov	 Hours Posted at the TAC Were Not Observed and the Doors Were Locked Prior to Posted Closing	 No Signage Posted for TAC Hours of Operation
<ul style="list-style-type: none"> • Bakersfield, California • Visalia, California • Melbourne, Florida • Orlando, Florida • Alexandria, Louisiana • Houma, Louisiana • Monroe, Louisiana • Baltimore, Maryland • Frederick, Maryland • Landover, Maryland • Rockville, Maryland • Kansas City, Missouri • Dallas, Texas • Tyler, Texas 	<ul style="list-style-type: none"> • Bakersfield, California • New Orleans, Louisiana • Manchester, New Hampshire • Mansfield, Ohio • Lawton, Oklahoma • Monroeville, Pennsylvania • Burlington, Vermont • Hampton, Virginia 	<ul style="list-style-type: none"> • Monroe, Louisiana • Monroeville, Pennsylvania 	<ul style="list-style-type: none"> • Fredrick, Maryland • Mansfield, Ohio

Source: TIGTA's visits to 85 TACs.

In addition, there were three TACs that were closed when we arrived, despite the IRS website indicating that the TACs were open. Figure 4 lists the specific sites.

Figure 4: Three TACs Were Closed Despite Showing as Open on the IRS Website

Taxpayer Assistance Centers: Closed on Arrival



Monroeville, Pennsylvania

This TAC was closed during our initial visit during business hours posted on the IRS website. The evaluator met with the IRS employee as they were closing the building and was informed that the TAC was being closed early. There was no notice about the early closure posted on the door.

Burlington, Vermont

The evaluator visited the TAC on Monday that according to the IRS website should have been open. However, there was a sign at the TAC indicating that it was only open on Tuesdays and Thursdays.

Lynchburg, Virginia

The evaluator attempted to visit the TAC during extended hours that were posted on the IRS website. However, when the evaluator arrived at the TAC, the main doors of the building were locked preventing the evaluator from accessing the TAC.

Source: TIGTA's visits to 85 TACs.

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Recommendation 1 (Alert): In our February 2024 alert, we recommended that the Director, Field Assistance, take actions to address the issues we identified regarding the hours of operation, incorrect addresses, and current operational status to ensure that taxpayers have the most accurate and up-to-date information available.⁷ Additionally, immediate action should be taken to ensure that TAC facilities that are open for extended hours are accessible to taxpayers and that the hours posted at the facility are accurate and observed.

Management's Response to the Alert: IRS management agreed with this recommendation and issued an email reminding TAC employees to display signage with correct operating hours at each location, and to timely submit Change in Hours of Operations notices and Content Publishing Requests so that accurate information is reflected on the IRS website. Additionally, IRS management removed TAC locations with building access restrictions from the list of the TACs participating in extended hours and updated the IRS website to accurately reflect addresses and mapped directions.

Recommendation 2: The Chief, Taxpayer Services, should develop processes and procedures to ensure that the hours of operation are accurately posted at all TAC locations and consistent with what is reflected on the IRS website. These processes and procedures should include verification steps to be taken as part of the IRS's annual filing season readiness confirmation process.

Management's Response: IRS management agreed with this recommendation and will implement a certification process as part of the annual filing season readiness verification process to ensure that the hours of operation are posted at all TAC locations and the hours are consistent with the IRS website.

Security Guards at Some Taxpayer Assistance Centers Impeded Evaluators' Ability to Receive Service and Did Not Always Screen Them as Required

We did not notify security guards that we were TIGTA employees, so we could experience how taxpayers who walk into a TAC without an appointment are assisted.⁸ For 20 (24 percent) of the 85 TACs we visited, security guards either impeded our access to TAC personnel, provided IRS-related information as if they were TAC personnel, or did not perform security screening of our evaluators.⁹ Figure 5 outlines the specific instances that were experienced by evaluators during the unannounced TAC site visits.

⁷ The issue identified regarding incorrect addresses is discussed later in this report.

⁸ Security guards at IRS facilities are contract employees of the Department of Homeland Security, Federal Protective Service, the federal agency responsible for safeguarding federal facilities. The Federal Protective Service provides the security guards with guidance detailing specific security requirements such as screening all visitors for prohibited items before allowing access to the facility.

⁹ Some TACs visited had more than one issue regarding the security guards.

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Figure 5: Issues With Security Guards Identified at 20 TACs

 <p style="text-align: center;">Security Guards Impeding Taxpayers from Speaking with the IRS</p>	 <p style="text-align: center;">Security Guards Providing Information to Taxpayers</p>	 <p style="text-align: center;">No Security Screening</p>
<ul style="list-style-type: none"> • Dothan, Alabama • Melbourne, Florida • Ocala, Florida • Panama City, Florida • Houma, Louisiana • Fitchburg, Massachusetts • Trenton, New Jersey • Charlotte, North Carolina • Canton, Ohio • Mansfield, Ohio • Philadelphia, Pennsylvania • Warwick, Rhode Island • Waco, Texas • Wichita Falls, Texas 	<ul style="list-style-type: none"> • Dothan, Alabama • San Marcos, California • Trenton, New Jersey • Charlotte, North Carolina • Waco, Texas 	<div style="background-color: black; width: 100%; height: 100%;"></div>

Source: TIGTA's visits to 85 TACs.

Our evaluation identified that security guards took actions that did not comply with IRS guidance. Specifically:

- **Security guards refused evaluators access to the TAC.** For 14 (16 percent) of the 85 TACs we visited, the security guard refused to allow our evaluators access to the TAC. In fact, the security guards prohibited the evaluators from speaking with TAC personnel, and in one specific encounter, the security guard escorted the evaluator to the front door.
- **Security guards provided evaluators with IRS information.** For 5 (6 percent) of the 85 TACs we visited, the security guards provided IRS-related information to our evaluators. The information provided by the security guards included whether walk-in services were accepted at that location, if payments were accepted without a pre-scheduled appointment, if the TAC location assisted taxpayers with tax returns, and information regarding interpreter services and obtaining IRS forms.

IRS guidance outlined the specific responsibilities of security guards as well as actions they are prohibited from taking. Specifically, security guards are to provide protective security services for the assigned office. They are there to prevent crime, keep order, and protect personnel and property.

The guidance further notes that the security guards may inquire whether a visitor has an appointment. However, it is not the security guard's responsibility to determine whether a visitor will be seen by IRS personnel. The guidance specifically states that security guards should not

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refuse access to a visitor simply because they do not have an appointment. The IRS will determine whether the person will be assisted. In addition, the security guard should not provide taxpayer information or advice to visitors as this is an IRS responsibility.

Security guards failed to screen evaluators at some TAC sites as required

Our evaluation also identified that for 9 (11 percent) of the 85 TACs we visited, security screenings were not conducted as required. Security guard guidance states that security guards will screen all visitors requesting access to a TAC site. Once it has been determined that the visitor is not in possession of prohibited items or dangerous weapons, the security guards should allow the person to enter the TAC. In response to our identification of the lack of security screening at some TACs, we initiated a separate evaluation focusing solely on the security of the TACs.¹⁰

In July 2023, we reported similar findings regarding security guards turning away taxpayers seeking face-to-face assistance. We raised concerns that we could not get past security guards to meet with IRS employees. IRS management indicated that they have received these complaints before, and the security guards have no right to stop a taxpayer from speaking with an IRS employee. However, we found this continued to be an issue.

Recommendation 3 (Alert): In our February 2024 alert, we recommended that the Director, Field Assistance, and Chief, Facility Management and Security Services, take action to address the issues identified regarding the lack of security measures to ensure that taxpayers are being provided appropriate taxpayer services, and protect IRS employees and taxpayers when visiting the TACs. Additionally, processes should be implemented to ensure that all security guards are aware of their responsibilities when interacting with taxpayers to include mandatory security screening policies and refraining from impeding a taxpayer's ability to speak with IRS employees.

Management's Response to the Alert: IRS management agreed with this recommendation and sent an email to remind TAC employees and managers that they must not direct security guards to turn away taxpayers or to perform the duties of an IRS employee. Informational sessions were held to remind TAC management of the roles and responsibilities of TAC security guards and the appropriate interactions between TAC employees and the security guards. Additionally, security guard performance issues were communicated to the Federal Protective Service and corrective action was requested.

Types of Assistance Provided at Taxpayer Assistance Centers Were Inconsistent or Not Always Offered

Our evaluation identified inconsistencies with the types of assistance that were provided at 43 (51 percent) of the 85 TACs we visited.¹¹ Specifically, we identified the following inconsistencies when we requested assistance at the TACs:

¹⁰ TIGTA, Office of Inspections and Evaluations, Evaluation No. IE-24-034-I, *Compliance With Safety and Security Measures at the Taxpayer Assistance Centers*.

¹¹ Some TACs visited had more than one issue regarding the type of service they provided.

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- **Walk-ins not accepted** – In 19 (22 percent) of the TACs we visited, evaluators were advised that walk-in assistance was not available, and that the evaluator would have to make an appointment. This occurred at the TACs where evaluators did not observe other taxpayers being assisted at the time they visited the TAC. At one TAC location, the evaluator was handed a pamphlet that indicated that due to Coronavirus Disease 2019 restrictions, the TAC was providing services by appointment only. IRS internal guidelines state that the TACs operate on an appointment basis but must follow procedures that walk-ins are accepted based on TAC employee availability.
- **Walk-in payments not allowed** – In 8 (9 percent) of the TACs we visited, evaluators were informed that they could not make a payment without an appointment. Additionally, TAC employees who were providing the information did not offer to schedule an appointment for the evaluators to make a payment. IRS internal guidelines state that all TACs can accept non-cash payments and do not require the taxpayer to make an appointment.¹² Further, at those TACs equipped with self-assisted kiosks, taxpayers can make electronic payments at the kiosk terminal.
- **Volunteer Income Tax Assistance (VITA) information not provided** - In 14 (16 percent) of the TACs we visited, evaluators were not informed of the option to receive tax preparation and filing assistance via the VITA program when they asked about assistance with tax preparation and filing. VITA is an IRS grant program designed to provide free tax preparation services and support for underserved taxpayers, such as low-to moderate income individuals, persons with disabilities, the elderly, and those with limited English proficiency. Providing taxpayers with information on how to obtain free help in preparing and filing their tax returns would support voluntary compliance and reduce taxpayer burden.
- **Tax forms not available** – In 19 (22 percent) of the TACs we visited, evaluators were not provided with information on how to obtain copies nor offered to print copies of Forms 1040-SR, *U.S. Tax Return for Seniors*, and 8936, *Clean Vehicle Credits*, we requested as part of our visit scenario.

The IRS outlined in its Inflation Reduction Act Strategic Operating Plan the transformation objective of dramatically improving services to help taxpayers meet their obligations and to quickly resolve taxpayer issues when they arise. Our 85 TAC visits indicate that actions are still needed for the IRS to improve the level of service it is providing taxpayers. Services offered at the TACs should be consistent at all locations.

In July 2023, we reported that it was unclear whether appointments were required and what services are provided to walk-ins. We recommended that the IRS evaluate whether walk-ins can be accommodated at all TACs and if not, ensure that the TACs indicate that an appointment is needed and walk-ins will not be accepted for any type of service, including to make a payment or pick up a tax form. IRS management agreed and indicated the IRS's business model is to provide service by appointment for taxpayers visiting a TAC and exceptions to the appointment will be made on a case-by-case basis. However, taxpayers are still not provided with clear

¹² In instances of cash payments or large payments of more than \$10,000, IRS internal guidance indicates that the taxpayer will require an appointment and that these services are available only at select TAC locations.

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information about when an exception will be made to the appointment policy and IRS employees are not following those exceptions, *i.e.*, ability to walk in to make a payment.

Further confusing taxpayers is that the IRS is providing extended hours at selected TACs without an appointment. Taxpayers visiting these sites may assume that assistance is provided during regular hours without an appointment.

In our February 2024 alert, we recommended that the Director, Field Assistance:

Recommendation 4 (Alert): Ensure there is a consistent policy regarding whether appointments are necessary or if walk-ins will be accommodated to avoid confusion and provide a consistent experience at all TAC locations.

Management's Response to the Alert: IRS management agreed with our recommendation and issued an email to remind TAC employees and managers that the procedures should be followed regarding walk-ins and that non-cash payments from walk-ins are accepted.

Recommendation 5 (Alert): Ensure all TAC employees are aware of the policies regarding walk-in taxpayers as they relate to services provided, ensure employees are aware and educated on programs offered by the IRS that will ensure that taxpayers are afforded the necessary information to obtain free services that will assist them in compliancy, and finally ensure a policy where TAC employees have the ability to print off the necessary forms requested by a taxpayer.

Management's Response to the Alert: IRS management agreed with our recommendation and issued an email to remind employees and managers that the procedures should be followed and to familiarize themselves with the standard services offered at all TAC locations. In addition, TAC managers were advised to address the issues, schedule direct learning, conduct reviews as appropriate, and certify all employees' understanding of the existing policies.

Recommendation 6: The Chief, Taxpayer Services, should develop processes and procedures to ensure that services offered at the TACs, including those to be provided to taxpayers without an appointment, are consistent and in conformance with internal guideline requirements. These processes and procedures should include verification steps to be taken as part of the IRS's annual filing season readiness confirmation processes.

Management's Response: IRS management agreed with our recommendation and will revise internal guidance to improve consistency in applying the appointment exception process when assisting walk-in visitors.

Steps Have Not Been Taken to Ensure That the Taxpayer Assistance Center's Contact Information on the IRS Website and in Recorded Local Telephone Messages Is Consistent, Accurate, and Up to Date

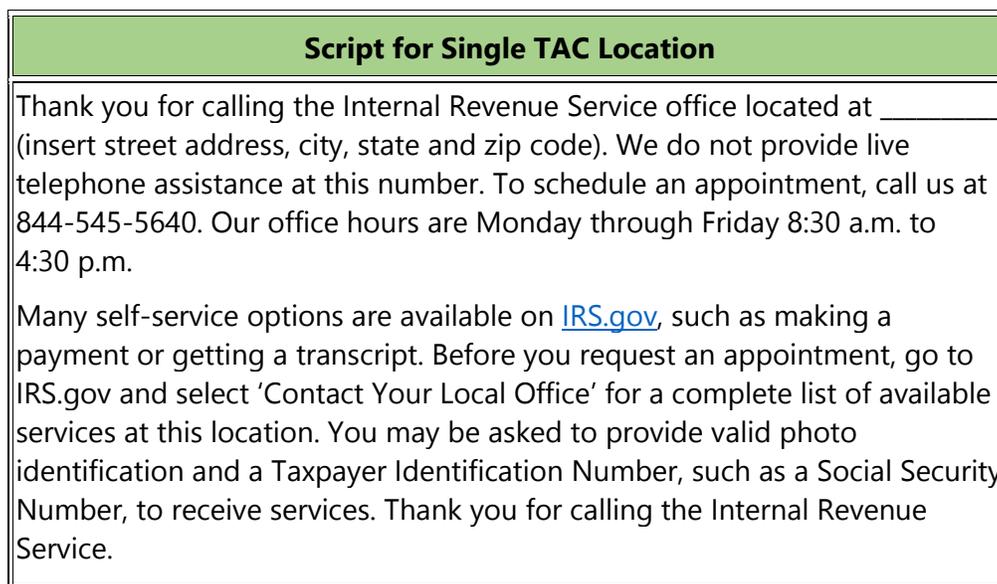
Our verification of TACs' contact information on the IRS website found discrepancies for 137 (38 percent) of all 363 TACs. Specifically, we identified TAC lists that had incorrect addresses,

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including zip codes, room numbers, or suite information. Additionally, for six of the TACs, we could not find any contact information on the IRS website.

The IRS website advises taxpayers to call the local TAC office telephone number for questions about available services or hours of operation. We made test calls to the local telephone numbers for the 357 TACs that had telephone numbers listed on the IRS website and received a pre-recorded script providing the physical address of the local TAC office and that live assistance was not provided at the telephone number. Figure 6 shows an example of the pre-recorded message provided to taxpayers when calling a local TAC telephone number.

Figure 6: Example of Recorded Message



Source: IRS internal guidance.

Additionally, our test calls to the local TAC telephone numbers found:

- 28 TACs in which the recording provided inconsistent information regarding the hours of operation from what was posted on the IRS website.
- 6 TACs in which our callers were not provided with information on how to make an appointment.

The IRS Restructuring and Reform Act of 1998 (Section 3709) requires local telephone numbers and addresses of IRS offices, including TAC locations, be listed in a telephone book for the local area.¹³ We previously reported that the intent of Section 3709 was to make it easier for taxpayers and their advisors to seek local IRS assistance by providing a pre-recorded message that includes the office location and hours of operation, information available on the IRS's toll-free telephone numbers, and the option for the taxpayer to leave a detailed message.¹⁴

As the message in Figure 6 shows, the IRS no longer provides an option to the taxpayer to leave a recorded message. Additionally, the pre-recorded script refers the taxpayer to the IRS website

¹³ Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2, 5, 16, 19, 22, 23, 26, 31, 38, and 49 U.S.C.).

¹⁴ TIGTA, Report No. 2004-40-075, *More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers* (March 2004).

Improvements Are Needed to Ensure That Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center

for additional information regarding services offered at the TAC. In our July 2023 report, we recommended that the IRS ensure that recorded messages provide taxpayers with current information related to changes in TAC operating hours or closures, (*i.e.*, update the recorded message when the TACs are closed due to weather or other unexpected issues). IRS management disagreed with this recommendation indicating that it was not feasible to update the recorded messages to reflect closures or current operating hours.

The IRS could not provide us with any data regarding the number of taxpayers that call the local TAC telephone lines, nor how much each telephone line costs the federal government. However, we believe that local TAC telephone numbers provide minimal customer service value to taxpayers especially because the recorded messages cannot be changed to reflect current operating status. Further, taxpayers are burdened when they have to call the local TAC telephone lines and are not provided with the information they need or be able to make an appointment.

The Chief, Taxpayer Services, should:

Recommendation 7: Perform a cost-benefit analysis to ensure a business need, including a benefit to the taxpaying public, continues to exist in providing local TAC telephone lines.

Management's Response: IRS management agreed with this recommendation and will perform a cost-benefit analysis to ensure a business need continues to exist for the local TAC telephone lines.

Recommendation 8: Develop processes and procedures to ensure the accuracy and consistency of recorded messages while local telephone lines continue to be in place. These processes and procedures should include verification steps to be taken as part of the IRS's annual filing season readiness confirmation processes.

Management's Response: IRS management agreed with this recommendation and will implement processes and procedures to ensure that the recorded messages are consistent and accurate.

Actions Were Not Taken to Address Numerous Inoperable Facilitated Self-Assistance Kiosks at Taxpayer Assistance Centers Nationwide

The IRS reports having 100 Facilitated Self-Assistance Kiosks (hereafter referred to as kiosks) placed in 37 TACs across the United States. The kiosks enable taxpayers to self-serve by offering access to IRS e-services, such as filing tax returns, making non-cash payments, and allowing taxpayers to obtain transcripts or access forms and publications. The kiosks do not require an appointment. According to the IRS, during Fiscal Year 2024, there were 7,601 taxpayer sessions at these kiosks. However, the number of taxpayer sessions reported by the IRS could be overstated as some TAC managers indicated that any movement of the kiosk mouse or touch stroke on the kiosk screen could result in a false count for a taxpayer session.

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In April 2024, we visited six TACs to assess the services provided to taxpayers as well as whether the kiosks at these sites were all operable.¹⁵ Our visits identified that 5 (26 percent) of 19 kiosks in the 6 TACs were not working. Based on the number of kiosks that were not operable, we contacted 29 TAC managers to determine the operating status of an additional 76 kiosks.¹⁶ TAC managers stated that 35 (46 percent) of the 76 kiosks were not operational. Therefore, a total of 40 (42 percent) of 95 kiosks were inoperable.

Some TAC managers indicated that 11 of the kiosks were not connected to a printer. This is important because the TACs do not always have tax forms and instructions readily available, so the kiosks enable taxpayers to print them. Figure 7 depicts images taken while conducting site visits to six TACs.¹⁷

Figure 7: IRS-Facilitated Self-Service Kiosks at Local TACs



Source: Observations by TIGTA evaluators during TAC visits.

Finally, TAC managers stated that kiosk repairs take an extensive amount of time to complete. IRS management stated that they have a contract in place for maintenance, repairs, and upgrades of the kiosks. However, some TAC managers indicated that the kiosks have remained inoperable for over a year. To better evaluate the kiosk program and the reasons why the kiosks remain inoperable for a lengthy period, we have initiated a separate evaluation.¹⁸ During this evaluation, we will also assess the IRS's planned corrective action to the alert we issued in May 2024 notifying it of our concerns regarding the inoperable kiosks.

In May 2024, we issued an alert to IRS management sharing our concerns with the kiosks. IRS management indicated they initiated improved practices with the contractor, including receiving access to the contractor's kiosk portal that provides more transparency on pending issues. Additionally, regular touchpoint meetings are being held with the contractor to improve communication and full adherence to the contractor's service level agreement.

¹⁵ Las Vegas, Nevada; Philadelphia, Pennsylvania; Austin, Texas; Fort Worth, Texas; Houston, Texas; and Tacoma, Washington.

¹⁶ We did not receive a response from two TAC managers located in Washington, D.C., which has three kiosks and Charlotte, North Carolina, which has two kiosks. Therefore, we were unable to determine the operational status of the kiosks at these two locations.

¹⁷ Images are highlighted from our physical TAC site visits; the first two photos of the setup for the kiosks are from the Fort Worth, Texas, TAC and the last photo of the kiosk instructions is from the Las Vegas, Nevada, TAC.

¹⁸ Evaluation No. IE-24-046, *Operational Readiness of Facilitated Self-Assistance Kiosks Located at the Taxpayer Assistance Centers*.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to evaluate the accuracy and availability of contact information for the TACs. To accomplish our objective, we:

- Reviewed corrective actions included in the Joint Audit Management Enterprise System, interviewed IRS management, and determined the status of the corrective actions taken on recommendations in the July 2023 TIGTA report.
- Reviewed information on the IRS website and IRS2Go App and determined whether taxpayers can easily obtain information regarding the TACs and whether the information was accurate.
- Called the local TAC telephone numbers and verified that the address on the pre-recorded message was accurate.
- Conducted visits to 85 TACs and assessed the experience a taxpayer would have when visiting a TAC for face-to-face assistance. Specifically, we assessed the security provided at the TAC and the signage posted regarding the hours of operations. Additionally, we determined whether walk-ins were accepted to ask a tax-related question or to make a tax payment, the TAC could assist with tax preparation or provided VITA information, and certain tax forms were available.
- Visited 6 TACs and conducted 29 telephone interviews with TAC managers and determined whether the kiosks were operable.

Performance of This Review

This evaluation was conducted in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation during the period of January 2024 through May 2024. Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

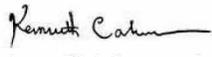
Major contributors to the report were Debra Kisler, Director; Eleina Monroe, Supervisory Evaluator; Carly Camp, Evaluator; and Nicole Foy, Evaluator.

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

January 2, 2025

MEMORANDUM FOR RUSSELL P. MARTIN
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
EVALUATIONS
Date: 2025.01.02
FROM: Kenneth C. Corbin  17:22:28 -05'00'
Chief, Taxpayer Services Division
SUBJECT: Draft Evaluation Report – Improvements Are Still Needed to
Ensure Taxpayers Are Receiving a Quality Experience When
Visiting a Taxpayer Assistance Center
(Evaluation No.: IE-24-006-I)

Thank you for the opportunity to review and provide comments on the subject draft report. Taxpayer Assistance Centers (TACs) provide face-to-face assistance to taxpayers who cannot resolve their tax-related issues through other methods or who choose to obtain information and assistance in person. During the 2024 filing season, we significantly expanded the availability of services through increased staffing, expanded hours of operation, and technology enhancements to overcome constraints imposed by distance between our facilities and the taxpayers needing assistance.

To expand services, we extended office hours at almost 250 TAC locations, assisting over 22,000 taxpayers during those extended hours. In addition to extended hours of operation through the week, we held Saturday Taxpayer Experience Days, providing walk-in assistance to over 21,500 individuals at 252 events in 111 locations. We also piloted Extended Virtual Delivery (EVD), which permits taxpayers to receive service through a secure network connection, without the need to travel to our locations. With EVD piloted at 14 locations, we served over 400 taxpayers needing assistance with issues that included account and balance due inquiries, tax law questions, and identity authentication questions.

A significant challenge in providing face-to-face service is that we must balance the demand for services, which is beyond our ability to control, with available staffing resources. We rely on an appointment process as our primary service model for balancing demand with resources and to ensure taxpayers can be served in a timely and efficient manner. The appointment approach ensures that each taxpayer receives

Improvements Are Needed to Ensure That Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center

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guidance suited to its needs while allowing our employees to work within their specific skill sets. However, exceptions to the appointment requirement are made on a case-by-case basis at all locations, except those sharing space with other federal agencies where access restrictions are in place. We accommodate walk-in requests for service based on capacity and urgency.

We have worked diligently to increase staffing at our TAC locations, enabling us to provide more support to taxpayers and significantly increasing our capacity for face-to-face interactions. As staffing has increased, the level of service available at each TAC has varied based on the training and expertise of individual employees. While all employees are equipped to offer referrals for further assistance, not all have the training to immediately address the full range of in-scope topics that may arise. Moving forward, our goal is to maintain staffing and to continue the professional development of our employees, thereby expanding their knowledge and skillsets while concurrently improving our ability to serve taxpayers.

Our responses to your specific recommendations are enclosed. If you have any questions, please contact me, or a member of your staff may contact Tracey Carter, Director, Customer Assistance, Relationships and Education, at 470-639-2975.

Attachment

Improvements Are Needed to Ensure That Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center

Attachment

Recommendations

RECOMMENDATION 1 (Email Alert No. 1)

In our February 2024 email alert, we recommended that the Director, Field Assistance, take actions to address the issues we identified regarding the hours of operation, incorrect addresses, and current operational status to ensure taxpayers have the most accurate and up-to-date information available. Additionally, immediate action should be taken to ensure TAC facilities that are open for extended hours are accessible to taxpayers and that the hours posted at the facility are accurate and observed.

CORRECTIVE ACTION

We agree. On March 5, 2024, the Director, Field Assistance issued an email to ensure accurate information about Taxpayer Assistance Centers (TACs) is available. The message reminded TAC staff to display signage with correct operating hours at each location, and to timely submit Change in Hours of Operations notices and Content Publishing Requests so that accurate information is reflected on IRS.gov. We removed TAC locations with building access restrictions from the list of TACs participating in extended hours. We also updated IRS.gov so that addresses and mapped directions accurately reflect the current location of the TACs.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 2

The Chief, Taxpayer Services, should develop processes and procedures to ensure the hours of operation are accurately posted at all TAC locations and consistent with what is reflected on the IRS website. These processes and procedures should include verification steps to be taken as part of the IRS's annual filing season readiness confirmation process.

CORRECTIVE ACTION

We agree. We will implement a certification process to confirm the hours of operation are posted at all TAC locations and are consistent with the IRS website as part of the annual filing season readiness verification process.

IMPLEMENTATION DATE

January 15, 2025

Improvements Are Needed to Ensure That Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center

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RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education,
Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 3 (Email Alert No. 2)

In our February 2024 email alert, we recommended that the Director, Field Assistance, and Chief, Facility Management and Security Services, take action to address the issues identified regarding the lack of security measures to ensure that taxpayers are being provided appropriate taxpayer services, and protect IRS employees and taxpayers when visiting TACs. Additionally, processes should be implemented to ensure all security guards are aware of their responsibilities when interacting with taxpayers to include mandatory security screening policies and refraining from impeding a taxpayer's ability to speak with IRS employees.

CORRECTIVE ACTION 1

We agree. On March 5, 2024, an email was issued on behalf of the Associate Director, Facilities Management and Security Services, and the Director, Field Assistance, to remind TAC employees and managers that they must not direct security guards to turn away taxpayers or to perform the duties of an IRS employee. Informational sessions were held to remind TAC management of the roles and responsibilities of the TAC security guards and the appropriate interactions between TAC employees and the security guards.

CORRECTIVE ACTION 2

We agree with this recommendation. On March 5, 2024, Facilities Management and Security Services (FMSS) took action to communicate the identified Physical Security Officer (PSO) performance issues to Federal Protective Service (FPS) and requested corrective action. In addition, FMSS issued a communication to all FMSS Security Section Chiefs with a reminder that they should communicate with their regional FPS contacts to ensure that post orders are clear, up to date, and followed by the PSOs.

IMPLEMENTATION DATES

Corrective Action 1 – Implemented

Corrective Action 2 – Implemented

RESPONSIBLE OFFICIAL

Corrective Action 1 – Director, Field Assistance, Customer Assistance, Relationships and Education, Taxpayer Services Division

Corrective Action 2 – Chief, Facilities Management and Security Services

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CORRECTIVE ACTION MONITORING PLAN

N/A

Recommendations

In our February 2024 email alert, we recommended that the Director, Field Assistance:

RECOMMENDATION 4 (Email Alert No. 3)

Ensure there is a consistent policy regarding whether appointments are necessary or if walk-ins will be accommodated to avoid confusion and provide a consistent experience at all TAC locations.

CORRECTIVE ACTION

We agree. On March 5, 2024, an email was issued on behalf of the Director, Field Assistance to remind Taxpayer Assistance Center employees and managers that they must follow procedures that walk-ins are accepted, depending on capacity and that non-cash payments from walk-ins are accepted.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 5 (Email Alert No. 3)

Ensure all TAC employees are aware of the policies regarding walk-in taxpayers as they relate to services provided, ensure employees are aware and educated on programs offered by the IRS that will ensure taxpayers are afforded the necessary information to obtain free services that will assist them in compliancy, and finally ensure a policy where TAC employees have the ability to print off the necessary forms requested by a taxpayer.

CORRECTIVE ACTION

We agree. On March 5, 2024, an email was issued on behalf of the Director, Field Assistance to remind employees and managers that they must follow procedure and to familiarize themselves with the standard services offered at all Taxpayer Assistance Center locations. In addition, TAC managers were advised to address the issues, schedule direct learning, conduct reviews as appropriate, and to certify all employees understanding of the existing policies.

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IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 6

The Chief, Taxpayer Services, should develop processes and procedures to ensure services offered at the TACs, including those to be provided to taxpayers without an appointment, are consistent and in conformance with internal guideline requirements. These processes and procedures should include verification steps to be taken as part of the IRS's annual filing season readiness confirmation processes.

CORRECTIVE ACTION

We agree. We will revise the Internal Revenue Manual (IRM) to clarify guidance for employees and managers and to improve consistency in applying the appointment exception process when assisting walk-in visitors.

IMPLEMENTATION DATE

February 15, 2025

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, Taxpayer Services Division

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 7

Perform a cost/benefit analysis to ensure a business need, including a benefit to the taxpaying public, continues to exist in providing local TAC telephone lines.

CORRECTIVE ACTION

We agree. We will perform a cost/benefit analysis to ensure a business need continues to exist for the local Taxpayer Assistance Center telephone lines.

Improvements Are Needed to Ensure That Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center

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IMPLEMENTATION DATE

October 15, 2025

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education,
Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 8

Develop processes and procedures to ensure the accuracy and consistency of recorded messages while local telephone lines continue to be in place. These processes and procedures should include verification steps to be taken as part of the IRS's annual filing season readiness confirmation processes.

CORRECTIVE ACTION

We agree. We will implement processes and procedures to ensure the recorded messages are consistent and accurate.

IMPLEMENTATION DATE

October 15, 2025

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education,
Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

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

Abbreviations

IRS	Internal Revenue Service
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration
VITA	Volunteer Income Tax Assistance



**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.