

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



The Unanticipated Large Number of Taxpayers Created Safety and Security Challenges at Some Taxpayer Assistance Center Saturday Help Events

March 3, 2025

Report Number: 2025-IE-R013

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

HIGHLIGHTS: The Unanticipated Large Number of Taxpayers Created Safety and Security Challenges at Some Taxpayer Assistance Center Saturday Help Events

Final Evaluation Report issued on March 3, 2025

Report Number 2025-IE-R013

Why TIGTA Did This Evaluation

Taxpayer Assistance Centers (TAC) provide face-to-face assistance to taxpayers. Most TACs are open from 8:30 a.m. until 4:30 p.m. Monday through Friday. TACs typically operate by appointment only but exceptions can be made for walk-in visitors based on availability. In 2024, the IRS offered taxpayers face-to-face service without an appointment for one Saturday in February, March, April, and May at select TACs.

Taxpayers who are experiencing financial difficulties may feel increased pressure and act aggressively toward IRS employees. Unfortunately, IRS employees are often targeted due to the nature of their work, which requires close interaction with the public. This evaluation was initiated to assess the safety and security measures in place at the TACs during Saturday Help events.

Impact on Tax Administration

Threats and assaults directed at IRS employees, facilities, and infrastructure impede the effective and safe administration of the federal tax system and the IRS's ability to provide services to taxpayers who visit IRS facilities.

What TIGTA Found

During 33 unannounced visits to the TACs that held the Saturday Help events in March, April, and May 2024, we found that while the IRS took steps to prepare for these events, some taxpayers faced canceled events, long wait times, or were turned away and not served. As a result of the large crowds at some TAC locations, taxpayers and IRS employees faced increased safety and security risks when the crowd became unruly. Preparation for the 2024 Saturday Help events included advanced planning by the Taxpayer Experience Day team, use of a triage form to screen taxpayers before providing services, increased staff above normal operating levels to better serve taxpayers, and enhanced security at most locations consisting of more armed security officers and providing special agents from the IRS's Criminal Investigation.

However, during the April and May Saturday Help events, some locations did not have adequate staffing and security personnel to handle the number of taxpayers seeking assistance. At some TACs, the IRS had to terminate service early because the crowd of taxpayers were unruly and posed a threat to other taxpayers waiting for assistance and IRS employees.

Additionally, we determined that most taxpayers seeking assistance at Saturday Help events needed to verify their identity in person. This was the result of the IRS's response to tax schemes circulating through social media promising large refunds, where the IRS sent notifications to taxpayers requiring them to visit a TAC site for an in-person identity verification. Taxpayers had the option to verify their identity during normal business hours. However, our testing found that many locations were almost booked to the maximum 60 days for appointments. Thus, taxpayers may have relied upon Saturday Help events to get quicker service.

What TIGTA Recommended

We made five recommendations to improve the IRS's ability to assist taxpayers during the TAC Saturday Help events. Specifically, we recommended that the IRS implement a service-wide policy to follow a consistent triage process of taxpayers at Saturday Help events; issue guidance to IRS TAC employees advising them to not triage taxpayers outside the facility or engage with taxpayers outside unless there are appropriate physical security measures in place; ensure that the Taxpayer Services Division obtain relevant information to anticipate the potential demand for these events; and offer Saturday hours specifically for taxpayers seeking to verify their identification. Lastly, we recommended that the IRS provide explicit notification of closed sites on its website. IRS management agreed with all of the recommendations and has taken or plans to take the appropriate corrective actions.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: March 3, 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 – The Unanticipated Large Number of Taxpayers Created Safety and Security Challenges at Some Taxpayer Assistance Center Saturday Help Events (Evaluation No.: IE-24-036-I)

This report presents the results of our review to assess the safety and security measures in place at the Taxpayer Assistance Centers during Saturday Help events. This review is a part of our Fiscal Year 2025 Annual Program Plan and addresses the major management and performance challenge of *Taxpayer Service*.

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

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Background

The 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. According to the Internal Revenue Service (IRS), most tax issues can be resolved online or by telephone; however, in some instances such as identity verification or making tax payments with cash, taxpayers are required to obtain face-to-face assistance. Some taxpayers even choose the face-to-face assistance method regardless of whether their issue can be resolved through other service options.

The TACs are generally located in areas that are convenient to taxpayers, such as local government offices. Normal operating hours for most TACs are from 8:30 a.m. to 4:30 p.m. Monday through Friday, although service hours may vary depending on available resources at specific locations. To further assist taxpayers, the IRS provided extended hours (typically two and a half hours on Tuesdays and Thursdays) during the week at certain locations, where taxpayers could walk into a TAC without an appointment. The TACs typically operate by appointment only but exceptions can be made for walk-in visitors based on the availability of TAC assistors. Pre-scheduled appointments are the priority. 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.

However, the IRS's normal and even expanded operating hours for TACs may not be convenient for all taxpayers, so like in prior filing seasons, the IRS provided special Face-to-Face Saturday Help events (previously referred to as Taxpayer Experience Days) once a month in various locations nationwide from February through May 2024. During these special events, the TACs in dozens of states, the District of Columbia, and Puerto Rico were open with no appointments required and taxpayers could walk in for all services routinely offered at a TAC, except for making cash payments. These walk-in service events offered more opportunities for taxpayers to be served and receive assistance with their tax issues. Because appointments are not necessary for the Face-to-Face Saturday Help events (for the purposes of this report we are referring to these as Saturday Help events), some TACs experienced high demand and long wait times. Normal weekday hours during the average workday may not be convenient for all taxpayers, so demand may be greater on the weekend when many people are off from work.

Taxpayers who are experiencing financial difficulties may feel increased pressure and act aggressively toward IRS employees. Unfortunately, IRS employees are often targeted due to the nature of their work, which requires close interaction with the public. Threats and assaults directed at IRS employees, facilities, and infrastructure impede the effective and safe administration of the federal tax system and the IRS's ability to provide services to the taxpayers who visit IRS facilities. Our evaluation assessed the IRS's safety and security measures in place during the 2024 Saturday Help events at the TACs.

Results of Review

The Treasury Inspector General for Tax Administration (TIGTA) identified an increased number of taxpayers who sought assistance at the Saturday Help events in Filing Season 2024 when compared to the prior year. For example, the IRS reported assisting over 21,500 taxpayers during the 2024 Help events compared to the approximately 16,000 taxpayers assisted during the Saturday Help events held in 2023. In addition, in response to an uptick in incidents at Saturday Help events, which resulted in the need for increased awareness and security, the IRS developed a triage form to screen taxpayers, increased staffing above normal operating levels, and enhanced security at most locations for the Saturday Help events in March, April, and May 2024.

Our unannounced observations at 33 TACs that held the Saturday Help events in March, April, and May 2024, found that in some instances the IRS was not always prepared for the large number of taxpayers seeking assistance. One of the primary reasons for the large volume of taxpayers at some sites resulted from taxpayers who filed tax returns with erroneous tax credits to falsely claim large refunds in response to misleading social media tax scam promotions. The IRS identified these types of filings as potentially fraudulent and sent notifications to taxpayers requiring them to visit a TAC site for an in-person identity verification.

The large crowds at some TAC locations created safety and security challenges for taxpayers and IRS employees. The IRS did not use available data to proactively identify TAC locations that may receive large numbers of taxpayers, in particular taxpayers who are required to visit a TAC for an in-person identity verification. As such, the IRS did not always have adequate staffing and security personnel which in some locations necessitated the IRS having to terminate service early because the crowd of taxpayers were unruly and posed a threat to other taxpayers waiting for assistance and IRS employees.

Finally, we found that the abrupt closure of previously announced and scheduled Saturday Help events may have increased the burden and frustration for taxpayers seeking assistance at some locations. This resulted from the IRS canceling previously scheduled events with short notice only in the form of removing the sites from its website. For example, after initially announcing the Saturday Help events to the media for dissemination, we determined that the IRS canceled the events at 14 TACs. The IRS did not always take steps to inform taxpayers via the media of the abrupt closure, but instead included the statement, "Please check frequently for new information as availability may change without notice" on its website as notice of site closures.

Actions Were Taken in Response to the Identification of Taxpayer Assistance Center Employee Safety As a Top Enterprise Risk

The IRS's Fiscal Year 2023-2024 Enterprise Risk Assessment, like prior annual risk assessments, continued to identify physical security and employee safety as a top enterprise risk. Specifically, the IRS cites that the risk is being unable to completely ensure the safety of its people and the security of its facilities, assets, and information from internal and external threats. In its 2024 enterprise risk assessment, the IRS noted an uptick in incidents involving Saturday Help events, resulting in a need for increased awareness and security. Specifically, TACs have had issues with violence to the point where some Saturday Help events had to be shutdown.

The Unanticipated Large Number of Taxpayers Created Safety and Security Challenges at Some Taxpayer Assistance Center Saturday Help Events

The IRS took actions in response to its recognition of the uptick in incidents involving Saturday Help events. In December 2023, the IRS formed a “Taxpayer Experience Day Team” to better plan and prepare for the Saturday Help events in 2024. This team shared guidance and a triage form with TAC personnel.¹ The guidance included the *Taxpayer Experience Days Reference Guide* detailing taxpayer traffic, management strategies, and safety and security protocols. IRS employees used the triage form to better assist and manage taxpayers, in particular taxpayers seeking assistance with identity theft issues, by gathering information necessary to follow up with taxpayers on their identity verification if they were not able to get their issue resolved during the event. Additionally, at most TAC locations, plans for Saturday Help events had been discussed in advance with IRS personnel involved in assisting taxpayers. These plans included:

- IRS staff escorting taxpayers from the time they entered the building where the TAC was located until they exited the building.
- Designating space for taxpayers who are not able to wait inside the TAC office.
- Developing procedures to assist taxpayers who were not helped during Saturday hours due to lack of time. For example, gathering information necessary to contact taxpayers later.
- Implementing procedures to request additional staff to serve taxpayers. For example, soliciting volunteers from different TAC offices or IRS business units to assist with operations.
- Implementing procedures to request extra armed security officers and the IRS’s Criminal Investigation (CI) special agents to increase security.

Furthermore, during our unannounced visits to 33 TACs that provided Saturday Help events in March, April, and May 2024, we observed that the IRS took actions on-site. These included:

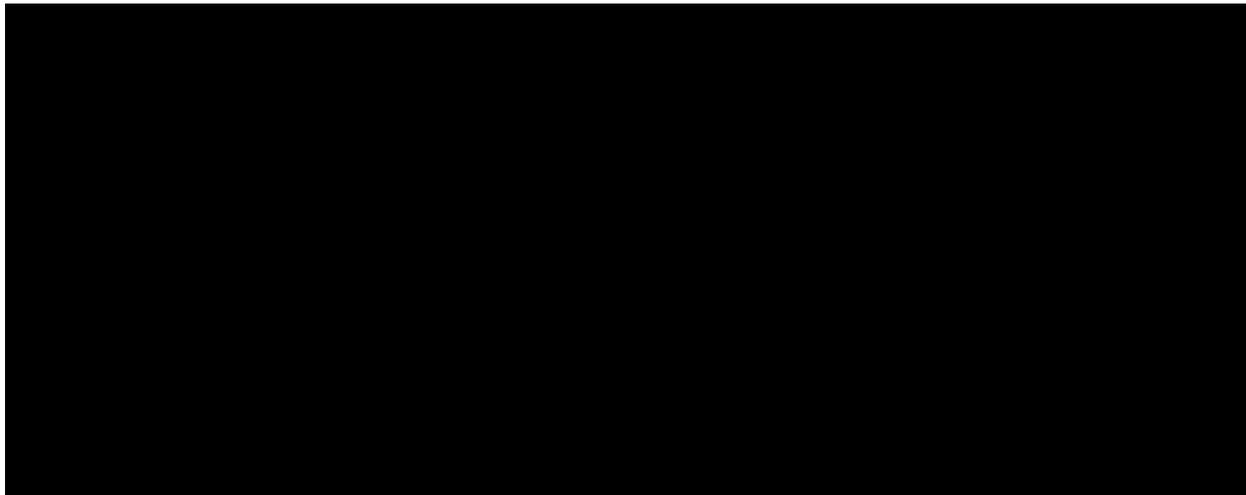
- Using triage forms to screen taxpayers to identify their assistance needs as well as to inform taxpayers waiting in line who sought services not provided. In addition, at some sites IRS personnel gathered information necessary to contact taxpayers awaiting identity verification at a later timeframe if they were not able to be served on Saturday.
- Increasing staffing at 25 (76 percent) of the 33 TACs we visited from other IRS business units.
- Providing taxpayer assistance via telephone interaction with IRS employees at remote TAC offices.
- Enhancing security at 19 (58 percent) of the 33 TACs we visited. This included increasing the number of armed security officers and having at least one CI special agent present at 22 (67 percent) of the 33 TACs. The armed security officers and special agents were used to assist in managing the lines of taxpayers and to deter or react to unruly taxpayers.

¹ IRS Taxpayer Assistance Center – Visitor Information Welcome to Taxpayer’s Experience Day.

Several Factors Contributed to the Unanticipated Large Number of Taxpayers Creating Safety and Security Challenges

Our evaluation found that the primary reason for the unanticipated large number of taxpayers we observed at several of the Saturday Help event sites we visited was due to in-person identity verifications. These verifications were required because of social media schemes. Specifically, taxpayers filed tax returns with erroneous tax credits to falsely claim large refunds in response to misleading information on various social media sites. During the processing of tax returns, the IRS identified these types of tax return filings as potentially fraudulent. Once identified, the IRS sent Letter 5747C, *Potential Identity Theft During Original Processing – TAC*, to taxpayers, which required taxpayers to visit a TAC to verify their identity for their tax return to continue to be processed and any refund is issued. Figure 1 provides an example of what the IRS requires from taxpayers receiving this letter, specifically the need to visit a TAC.

Figure 1: IRS Letter 5747C Language



Source: IRS Letter 5747C, Potential Identity Theft During Original Processing – TAC.

Once at the TAC for the verification, the IRS requires the taxpayer to [REDACTED]

[REDACTED]. In Letter 5747C, the IRS recommends that the taxpayer bring a copy of the tax return in question to verify the information. The IRS reported that 10,349 (48 percent) of the 21,527 total taxpayers assisted during Saturday Help events involved identity verification and social media schemes.

Although the IRS has data, such as the volume of Letter 5747C it issued and the geographic location of the taxpayers receiving these letters, this data was not initially used to identify TAC locations that could receive large numbers of taxpayers requiring in-person identity verifications. However, following the events in April, the IRS did take this data into consideration to plan the last event in May.

The IRS continues to recognize the risks associated with social media schemes and the need for taxpayers to verify their identity in person. In August 2024 the IRS announced a joint coalition between the IRS, state agencies, and the tax industry to combat the growth of schemes at the request of the IRS Commissioner. In the announcement the IRS acknowledged:

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“During the past tax season, there has been increased activity involving a variety of scams and schemes harming taxpayers, including the Fuel Tax Credit, household employment taxes and the Sick and Family Leave Credit. The IRS has seen hundreds of thousands of dubious claims come in where it appears taxpayers are claiming credits for which they are not eligible, leading to refunds being delayed and the need for taxpayers to show they have legitimate documentation to support these claims.”

A programming error resulted in some taxpayers incorrectly receiving Letter 5747C requiring in-person visits to the TACs

In March 2024, the IRS identified that some Letter 5747C recipients received the notifications in error, which may have unnecessarily contributed to the unanticipated increase in taxpayers seeking assistance at Saturday Help events. According to the IRS, a programming error improperly identified certain tax returns as potentially questionable and required the taxpayer to visit a TAC to verify their identity, when in fact, in-person verification was not required. Once the error was identified, the IRS sent subsequent Letter 5071C, *Potential Identity Theft During Original Processing with Online Option*, to approximately 198,000 taxpayers of the original 474,000 recipients notifying them of their ability to verify their identity through non-in-person means, such as online. While the issuance of the subsequent letter to taxpayers should have reduced the number of taxpayers seeking in-person verification at Saturday Help events in April and May, we were unable to measure any potential impact of error resolution.

Lack of appointment availability increased demand on Saturday Help events

During our unannounced visits to two different TAC sites in April 2024, we were informed by taxpayers at the Saturday Help events of the lack of available TAC appointments at these locations. Generally, these taxpayers explained that because of the lack of appointments they sought assistance at Saturday Help events, which do not require an appointment. In response to our receiving this information we contacted a representative from the IRS’s TAC appointment line in April 2024, to determine the availability of appointments at the Mobile, Alabama; Atlanta, Georgia; and Houston, Texas TAC sites, as well as 16 other TAC sites within 100 miles of these three sites, which could provide an alternative TAC location to obtain assistance.

The IRS TAC appointment line representative indicated that appointments are not able to be booked more than 60 days from the date of the taxpayers contact with the appointment line. For the 16 TAC sites we inquired about, we found that for 5 of these sites there were no appointment availability. Except for Chattanooga, Tennessee, which had appointment availability with a 15-day wait, the other 10 sites had a minimum 48-day wait from our contact date. For 7 of these 10 sites, the only available appointments were at the maximum 60-day wait. Figure 2 shows the average appointment availability timeframe for the three sites we visited.

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Figure 2: Appointment Availability for Identity Verification Within 100 Miles of Select TACs



Source: TIGTA's analysis of data provided by the IRS.

We notified IRS management of the low availability of appointments which saw a high demand for taxpayer assistance and asked management if they were considering adding more Saturday Help events. The IRS stated that it was not considering adding more Saturday Help events for the remainder of the 2024 Filing Season. The IRS added that Saturday Help events are designed to provide short-term, seasonal options for customer service and continuing Saturday operations is only feasible with sufficient resources to cover staffing and security. However, the IRS did recognize that the identity verification process has led to an unexpected large volume of taxpayers seeking face-to-face service.

The combination of the above factors during the 2024 Filing Season resulted in unanticipated numbers of taxpayers seeking assistance at Saturday Help events around the country.

The Chief, Taxpayer Service should:

Recommendation 1: Develop a strategic approach that includes the assessment of available data, such as the volume and geographic location of taxpayers receiving Letter 5747C, lack of appointment availability, *etc.*, to proactively anticipate the potential demand for Saturday Help events at various TAC locations.

Management's Response: IRS management agreed with our recommendation and plans to work with internal stakeholders to identify conditions that may cause a high volume of taxpayers at specific locations and plan staffing based on those factors.

Recommendation 2: Evaluate additional actions that can be taken to better assist taxpayers and reduce the demand on the TAC from individuals required to verify their identity, such as having dedicated Saturday Help events to conduct in-person identity verification.

Management's Response: IRS management agreed with our recommendation and plans to review available data and assess strategies to improve assistance to taxpayers required to complete in-person identification.

Large numbers of taxpayers seeking assistance at Saturday Help events caused safety and security challenges at some sites

The Unanticipated Large Number of Taxpayers Created Safety and Security Challenges at Some Taxpayer Assistance Center Saturday Help Events

Taxpayer demand for assistance at Saturday Help events greatly exceeded the IRS's expectations and presented taxpayers and IRS personnel safety and security challenges. For example, we noted that taxpayers formed a line nearly half a mile long outside the Atlanta, Georgia TAC located in the Peachtree Summit Federal Building, and multiple taxpayers noted that they had been in line since 4:00 a.m.



Images of a line of taxpayers formed outside the Peachtree Summit Federal Building in Atlanta, Georgia, during April 13, 2024, Taxpayer's Experience Day.

During normal operating days, [REDACTED] IRS employees work at the Atlanta, Georgia TAC. However, for the April Saturday Help event the IRS had 53 employees working at the TAC to help taxpayers as well as to manage the crowd as they entered the facility. Nevertheless, 53 employees were not enough to provide service to the number of taxpayers seeking assistance. In fact, at 2:30 p.m., an armed security officer went outside and announced that the TAC was closing because the IRS could only serve taxpayers who were let in and waiting in the building. The announcement upset the crowd, who then began to bang on the windows of the federal building where the TAC was located and yell at the security officers. We also observed a taxpayer who tried to cut the rubber around one of the exterior windows to then push the window in. We observed another taxpayer trying to pick the lock to the federal building entrance.

At another location we visited, some taxpayers required medical assistance because they appeared to be overcome by excessive heat. While in other locations, aggressive and threatening actions resulted in the need to cease operations all together. Specifically, the IRS closed the Houston, Texas TAC early after a fight broke out and people rushed into the building to receive IRS assistance.

We issued an alert to IRS management in April 2024 highlighting safety and security concerns based on our observations at the Mobile, Alabama, Atlanta, Georgia, and Las Vegas, Nevada TACs where large crowds and wait times caused concerns for potential incidents. Also, media reports indicated similar security concerns at the Detroit, Michigan and Philadelphia, Pennsylvania TAC offices during the April 2024 Saturday Help events. Our alert recommended that the IRS take steps to help manage the crowd size both inside and outside of the TACs.

In May 2024, we visited 14 TAC locations, where we anticipated there would be high taxpayer demand at the Saturday Help events based on the lack of appointment availability and information that showed where Letter 5747C was sent out geographically. During these visits, we observed increased security presence by CI, the Federal Protective Service, and local law

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enforcement personnel. We also observed that most TACs used the IRS's triage form for taxpayers seeking identity verification services.

In November 2024, IRS management noted that they do not plan to have their employees triage taxpayers outside of the office to reduce the risk of harm to its employees.

The Chief, Taxpayer Services should:

Recommendation 3 (Alert): Implement a service-wide policy that will require the TACs holding Saturday Help events to follow a consistent triage process of taxpayers. Ideally, the process would allow TACs to identify taxpayers who are there seeking services that cannot be rendered and identify the estimated population(s) of taxpayers who will be able to be assisted at a particular site during Saturday operations, potentially reducing the crowd size at the TAC offices.

Management's Response to the Alert: The IRS agreed with this recommendation and established an approach for triaging taxpayers seeking assistance, which includes using an intake tool to verify the taxpayer's identity once the taxpayer has been screened for entrance into the TAC.

Recommendation 4: Issue guidance to IRS TAC employees advising them to not triage taxpayers outside the facility and if they do go outside to engage with taxpayers to ensure the appropriate physical security measures are in place.

Management's Response: IRS management agreed with this recommendation and plans to issue guidance that advises employees not to triage outside IRS facilities.

Actions Can Be Taken to Improve Communication With Taxpayers Regarding Unplanned Closures of Saturday Help Events

The IRS sent out an announcement in February 2024 notifying various media outlets of its planned March, April, and May Saturday Help events. This notification also included a link to the list of the specific TAC sites that would be participating in these Saturday Help events. However, we noted that the IRS does not routinely notify media outlets when scheduled Saturday Help events are abruptly canceled. If the IRS does not notify the media, the only manner a taxpayer would be informed of an unplanned closure is via the Taxpayer Experience Days webpage on IRS.gov. The IRS did include in its February 2024 announcement that the IRS encourages everyone to first check IRS.gov for information about these special openings before traveling to an office. The IRS also included on its Taxpayer Experience Days webpage a statement to please check frequently for new information as availability may change without notice.

We identified that the IRS canceled 14 TAC Saturday Help events. Figure 3 shows the location and date of the planned Saturday Help event, the date canceled, and the reason for canceling.

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Figure 3: Location, Date, and Reason the IRS Canceled Saturday Help Event for 14 TACs

Event Date	TAC Location	Date Canceled	Reason for Cancellation
March 16, 2024	Little Rock, AR	March 1, 2024	Insufficient volunteers for the event.
	Savannah, GA	March 1, 2024	Removed for Saint Patrick's Day parade.
	Indianapolis, IN	February 28, 2024	Insufficient volunteers for the event.
	Nashville, TN	March 6, 2024	A power outage could affect the event.
April 13, 2024	Mesa, AZ	March 27, 2024	Removed per management request.
	West Palm Beach, FL	March 26, 2024	Removed per management request.
	York, PA	April 5, 2024	Insufficient volunteers for the event.
	Lubbock, TX	April 8, 2024	Water issues prevented opening.
May 18, 2024	Jacksonville, FL	April 22, 2024	Insufficient volunteers for the event.
	Salisbury, MD	May 1, 2024	Insufficient volunteers for the event.
	Columbia, SC	April 26, 2024	Insufficient volunteers for the event.
	Chattanooga, TN	May 15, 2024	Miscommunication – insufficient staff.
	Roanoke, VA	May 1, 2024	Insufficient volunteers for the event.
	Milwaukee, WI	April 24, 2024	Insufficient volunteers for the event.

Source: TIGTA's analysis of information obtained from IRS Field Assistance.

Although the IRS updated its website to announce the above cancelations, taxpayers may not have been aware of the need to check the IRS website to ensure the TAC is in fact opened as planned. The IRS's processes for notifying taxpayers of previously announced and scheduled Saturday Help event closures may have increased the burden and frustration for taxpayers seeking assistance at some locations. For example, on the IRS Face-to-Face Saturday announcement website as of Feb. 15, 2024, the TAC in Savannah, Georgia was listed as being open on Saturday, March 16, 2024.

Even though the Savannah TAC was closed, we conducted an observation to assess the impact on taxpayers expecting the TAC to be open for the previously announced Saturday Help event. We observed that three taxpayers came to the TAC seeking IRS assistance. The taxpayers indicated that they previously called the IRS TAC appointment line and were informed that the Savannah TAC would be open on March 16th and did not require an appointment. Two of the taxpayers noted that they called the TAC appointment line to confirm the site would be open within one week of March 16th and one called within two weeks of the planned Saturday Help

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event. One taxpayer indicated that they had driven about two hours (more than 100 miles) from Waycross, Georgia to obtain assistance.

The IRS stated that the Saturday Help event at the Savannah TAC was canceled because of the expected impact of the Saint Patrick Day parade scheduled to be held on the same day. The IRS expected a low taxpayer turnout due to traffic in the area. The IRS also noted that hotel rates in the Savannah area increased significantly, which would significantly increase travel costs for IRS employees who would have to travel to Savannah to work at the TAC. The IRS indicated that they decided to cancel Saturday operations for the Savannah TAC on March 1, 2024, yet the formal notification of the cancellation was not posted to the IRS website until March 7, 2024.

The Chief, Taxpayer Services should:

Recommendation 5: Provide explicit notifications on the IRS website of closed sites that were previously listed and scheduled to be open.

Management's Response: IRS management agreed with our recommendation and plans to post or update announcements on its website and other media outlets regarding unplanned closures of TAC sites previously scheduled to be open.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to assess the safety and security measures in place at the TACs during Saturday Help events. To accomplish our objective, we:

- Conducted unannounced site visits to 33 TACs that held the Saturday Help events in March, April, and May 2024.
- Determined whether the IRS had key safety and security measures in place and adequate security personnel present at each TAC to provide a safe environment for taxpayers and IRS staff.
- Determined whether adequate staff were available to provide guidance and assistance to taxpayers.
 - Determined how the IRS estimates staff requirements for each TAC offering Saturday service.
 - Determined how the IRS notified the public when it decided to close a TAC originally scheduled to offer Saturday service. Also determined whether the IRS effectively notified the public of any closures that occurred for TACs originally scheduled to provide Saturday service.
- Met with IRS management to gain an understanding of the planning and execution of Saturday Help events.
- Determined whether Saturday Help events are meeting its intended objective.
 - Determined the number of taxpayers attending Saturday Help events.
 - Determined the nature of visits at each TAC holding Saturday Help events.
 - Identified barriers preventing the IRS from meeting the intended objective of the Saturday Help events.

Performance of This Review

This review was performed at 33 TACs located throughout the country (see Appendix II for the full list of locations) during the period March through October 2024. We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation. 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 James A. Douglas, Director; Taylor C. McDonald, Supervisory Evaluator; Margarita Golden, Evaluator; and Christopher J. Messier II, Evaluator.

Appendix II

List of Taxpayer Assistance Centers That TIGTA Visited During the 2024 Saturday Help Events

March 16, 2024	
Connecticut	150 Court Street, New Haven, CT 06510
District of Columbia	77 K St. NE, Washington, DC 20002
Georgia	9 Park of Commerce Boulevard, Savannah, GA 31405
Illinois	230 S. Dearborn Street, Chicago, IL 60604
Maryland	31 Hopkins Plaza, Baltimore, MD 21201
New York	420 Albee Square West, Brooklyn, NY 11201
	2116 Adam Clayton Powell Jr. Blvd., New York (Harlem), NY 10027
Pennsylvania	600 Arch Street, Philadelphia, PA 19106
Texas	4050 Alpha Road, Farmers Branch, TX 75242
April 13, 2024	
Alabama	820 S. University Boulevard, Mobile, AL 36609
Arizona	4041 North Central, Phoenix, AZ 85012
Connecticut	135 High Street, Hartford, CT 06103
Georgia	401 W. Peachtree Street NW, Atlanta, GA 30308
	9 Park of Commerce Boulevard, Savannah, GA 31405
Nevada	110 City Parkway, Las Vegas, NV 89106
New Jersey	20 Washington Place, Newark, NJ 07102
New York	1200 Waters Place, Bronx, NY 10461
	420 Albee Square West, Brooklyn, NY 11201
	290 Broadway, New York, NY 10007
Utah	178 S. Rio Grande Street, Salt Lake City, UT 84101
May 18, 2024	
California	300 N. Los Angeles Street, Los Angeles, CA 90012
Florida	51 SW 1 st Avenue, Miami, FL 33130
	1248 N. University Drive, Plantation, FL 33322

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	3848 W. Columbus Dr., Tampa, FL 33607
Georgia	401 W. Peachtree Street NW, Atlanta, GA 30308
Illinois	230 S. Dearborn Street, Chicago, IL 60604
Louisiana	1555 Poydras Street, New Orleans, LA 70112
Michigan	477 Michigan Avenue 5 th Floor, Detroit, MI 48226
New Jersey	51 Haddonfield Road, Cherry Hill, NJ 08002
Rhode Island	380 Westminster Street, Providence, RI 02903
Texas	825 E. Rundberg Lane, Austin, TX 78753
	1100 Commerce, Room 121, Dallas, TX 75242
	8701 S. Gessner, Houston (Alliance), TX 77074
	12941 I-45, Houston, TX 77060

Management's Response to the Draft Report



CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

February 3, 2025

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

FROM:

Kenneth C. Corbin
Chief, Taxpayer Services Division

Digitally signed by Kenneth C.
Corbin
Date: 2025.02.03 14:52:17
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SUBJECT:

Draft Evaluation Report – The Unanticipated Large Number of Taxpayers Created Safety and Security Challenges at Some Taxpayer Assistance Center Saturday Help Events (Evaluation No.: IE-24-036-I)

Thank you for the opportunity to review and provide comments on the subject draft report. We appreciate the recognition of the significant progress made to enhance services to taxpayers, particularly through the continuation of Taxpayer Experience Day (TXD) events. The recent TXDs further expanded access to customer service during the filing season by providing Saturday assistance at select locations across the country. We prioritized expanding accessibility by focusing on areas with traditionally high demand for services and locations that had not previously offered Saturday service.

The expanded hours of operation provided through the TXDs resulted in over 21,500 taxpayers being served at 250 events in 111 locations. The additional funding provided by the Inflation Reduction Act of 2022 has helped bridge the gap between the overall demand for services and the level we would otherwise have been able to provide with base funding. Despite additional weekend hours of service and as noted in the report, the demand for services still outpaced the level of service we could provide.

In 2014, the IRS adopted an appointment-based model for providing face-to-face services to taxpayers. The policy was implemented, in part, due to the surges in demand that occurred during the recent TXDs where taxpayers in line exceeded the number that could be assisted before the end of the day. At the TXDs, where appointments are not required, staff communicated as early as possible when maximum capacity had been reached to let those taxpayers who would not be able to receive service that day know they should not continue to wait in line.

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The demand for services in response to TXD events is difficult to predict. Consequently, we will assess the needs of people seeking service to identify the type of assistance required and provide it as expeditiously as possible. To provide for the safety and security of the public and our employees within the IRS facilities, we coordinate the TXD events with the Criminal Investigation Division and the Facilities Management and Security Services Division. Additionally, we also coordinate with the Treasury Inspector General for Tax Administration, Office of Investigations, and local law enforcement authorities, as appropriate.

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

The Unanticipated Large Number of Taxpayers Created Safety and Security Challenges at Some Taxpayer Assistance Center Saturday Help Events

Attachment

Recommendations

The Chief, Taxpayer Service should:

RECOMMENDATION 1

Develop a strategic approach that includes the assessment of available data, such as the volume and geographic location of taxpayers receiving Letter 5747C, lack of appointment availability, etc., to proactively anticipate the potential demand for Saturday Help events at various TAC locations.

CORRECTIVE ACTION

We agree. We will work with internal stakeholders to identify conditions that may cause a high volume of taxpayers at specific locations and plan staffing based on these factors.

IMPLEMENTATION DATE

July 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 2

Evaluate additional actions that can be taken to better assist taxpayers and reduce the demand on the TAC from individuals required to verify their identity, such as having dedicated Saturday Help events to conduct in-person identity verification.

CORRECTIVE ACTION

We agree. We will review available data and assess strategies to improve assistance to taxpayers required to complete in-person identity verification.

IMPLEMENTATION DATE

July 15, 2025

RESPONSIBLE OFFICIAL

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

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CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 3 (Email Alert):

Implement a service-wide policy that will require the TACs holding Saturday Help events to follow a consistent triage process of taxpayers. Ideally, the process would allow TACs to identify taxpayers who are there seeking services that cannot be rendered and identify the estimated population(s) of taxpayers who will be able to be assisted at a particular site during Saturday operations, potentially reducing the crowd size at TAC offices.

CORRECTIVE ACTION

We agree with implementing a service-wide policy. On May 16, 2024, we collaborated with stakeholders and established a consistent and efficient approach for triaging taxpayers seeking assistance. We used an intake tool to verify the taxpayer's identity once the taxpayer was safely screened for entrance into the Taxpayer Assistance Center (TAC).

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

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

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 4

Issue guidance to IRS TAC employees advising them to not triage taxpayers outside the facility and if they do go outside to engage with taxpayers to ensure the appropriate physical security measures are in place.

CORRECTIVE ACTION

We agree. Guidance will be issued to employees advising them not to triage outside IRS facilities.

IMPLEMENTATION DATE

April 15, 2025

RESPONSIBLE OFFICIAL

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

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CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 5

Provide explicit notifications on the IRS website of closed sites that were previously listed and scheduled to be open.

CORRECTIVE ACTION

We agree. We will post or update announcements on our website and other media outlets regarding any unplanned closures of TAC sites that were previously scheduled to be open.

IMPLEMENTATION DATE

July 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.

Appendix IV

Abbreviations

CI	Criminal Investigation
IRS	Internal Revenue Service
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration



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

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

Information you provide is confidential, and you may remain anonymous