TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Limited Testing Shows Taxpayers Generally Received Courteous and Professional IRS Telephone Service

October 7, 2025

Report Number: 2026-IE-R001

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HIGHLIGHTS: Limited Testing Shows Taxpayers Generally Received Courteous and Professional IRS Telephone Service

Final Evaluation Report issued on October 7, 2025 — **Report Number 2026-IE-R001**

Why TIGTA Did This Evaluation

We received nearly 250 complaints from taxpayers during the 2024 filing season (January through May 2024) about interactions they had with an IRS representative on the telephone. These complaints included IRS representatives being unprofessional, disconnecting telephone calls rather than addressing callers' questions, and not providing callers the opportunity to speak to a supervisor when requested.

We assessed the professionalism and courteousness of service provided to taxpayers calling IRS telephone lines.

Impact on Tax Administration

Taxpayers have the right to receive prompt, courteous, and professional assistance as they try to resolve their tax issues and have their tax questions addressed. Poor customer service affects the public's confidence and perception of the IRS. It also can lead to taxpayer burden and noncompliance if taxpayers receive incomplete or inaccurate answers from IRS representatives.

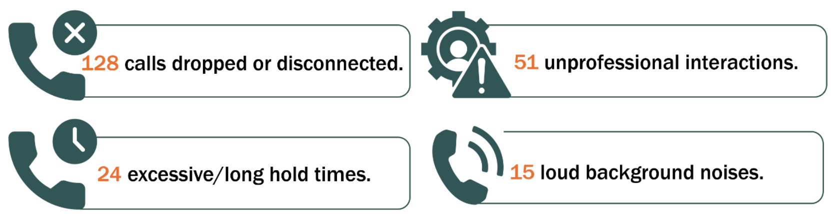
What TIGTA Found

We selected 5 IRS telephone applications and listened to 831 call recordings to assess the quality of service provided to taxpayers when calling the IRS. In April and May 2024, the IRS received approximately 2.3 million telephone calls on these 5 telephone applications from taxpayers seeking assistance.

In the majority of the telephone calls, the IRS representatives were courteous and professional while assisting the taxpayer. However, we identified some instances where improvements are needed. Of the 831 call recordings in our sample, we identified 90 instances (11 percent) of unprofessional behavior of IRS representatives:

- 51 taxpayers were not provided courteous service.
- 24 taxpayers experienced long wait times while on hold.
- 15 taxpayers experienced potentially disruptive background noise.

In addition, we identified 128 (15 percent) of the 831 telephone calls were either dropped or disconnected. For these calls, we could not determine the cause of the issues.



IRS management indicated that they do not have a systemic process to track the reason for dropped telephone calls. Instead, reporting dropped calls is typically employee driven. Data collected are only used internally to identify trends that require management action.

What TIGTA Recommended

We recommended that the IRS conduct annual refresher training for all representatives to emphasize the importance of always providing professional and courteous customer service. We shared the results of our review with our Office of Audit to incorporate into ongoing work they are conducting on IRS telephone service. Due to this ongoing work, we did not make any recommendations regarding the tracking of dropped calls.

IRS management agreed with our recommendation and plans to take appropriate corrective action.

TREASURY INSPECTOR GENERAL
for Tax Administration

DATE: October 7, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Nancy A. LaManna
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Evaluation Report – Limited Testing Shows Taxpayers Generally Received Courteous and Professional IRS Telephone Service (Evaluation No.: IE-24-040-I)

This report presents the results of our review to assess the professionalism and courteousness of service provided to taxpayers calling Internal Revenue Service (IRS) telephone lines. This evaluation is 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 II. If you have any questions, please contact me or Kent Sagara, Director, Inspections and Evaluations.

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Background

Internal Revenue Service (IRS) Publication 1, *Your Rights as a Taxpayer,* outlines the rights that individuals have as taxpayers. All taxpayers are entitled to prompt, courteous, and professional service when interacting with the IRS, to be spoken to in a clear and understandable manner, and to speak to a supervisor about inadequate service.

Training materials and internal guidance outline procedures regarding professional and courteous service when assisting taxpayers. In addition, IRS representatives are provided with desk guides on how to respond with professionalism and courteousness when interacting with taxpayers. This guidance outlines the following steps:

- Promptly greet the caller. Speak to the caller in a pleasant, courteous, and professional manner. Show a willingness to help.
- Respond to the caller’s opening statement.
- Ask questions necessary to determine the nature of inquiry. Paraphrase to show comprehension. Ensure the use of proper tone, voice inflection, and rate of speech.
- Provide accurate and complete information.
- Use proper hold procedures by providing a reason for the hold. Ask the caller for permission and wait for a response. When returning to the call, and there is no response, wait 30 seconds before disconnecting the call.
- Close the conversation by verifying the caller understands the information provided. Conclude the contact courteously.

We received nearly 250 complaints during the 2024 filing season (January through May 2024) from taxpayers about interactions they had with an IRS representative on the telephone. These complaints included IRS representatives being unprofessional, disconnecting telephone calls rather than addressing callers’ questions, and not providing callers the opportunity to speak with a supervisor when requested.

For our limited testing, we selected five IRS telephone applications to listen to call recordings from April and May 2024 to assess the quality of service provided to taxpayers. In April and May 2024, the IRS received approximately 2.3 million telephone calls on the 5 selected telephone applications from taxpayers seeking assistance.[1] Throughout the report, we refer to these applications as telephone lines. These applications provided the following service to taxpayers:

- **Individual Master File Balance Due – Spanish** provides individual account inquiries for taxpayers with a balance due. This telephone line provides services to Spanish-speaking taxpayers.
- **Individual Master File Account** provides information pertaining to individual tax account data concerning IRS transactions, including individual tax payments.

[1] Appendix I shows call volumes for the five applications and the number of telephone calls included in our review.

- **Automated Collection System Business Master File Account** addresses taxpayer inquiries with business accounts that contain a balance due including installment agreements, liens, levies, and garnishments.
- **Practitioner Priority Service Individual Master File** provides tax professionals assistance regarding issues with their clients' individual tax accounts.
- **Taxpayer Assistance Center Appointment Update Line** provides assistance to taxpayers who need to change an appointment time at a local Taxpayer Assistance Center.

Results of Review

We listened to a limited sample of recordings from telephone calls made to five IRS telephone lines in April and May 2024. The IRS representatives were courteous and professional while assisting the taxpayer on the majority of the telephone calls. However, we identified some instances where improvements are needed. Of the 831 call recordings in our sample, we identified 90 instances (11 percent) of unprofessional behavior by IRS representatives:

- 51 taxpayers were not provided courteous service.
- 24 taxpayers experienced long wait times while on hold.
- 15 taxpayers experienced potentially disruptive background noise.

In addition, we identified 128 (15 percent) of the 831 telephone calls were either dropped or disconnected. For these calls, we could not determine the cause of the issues.

Figure 1 shows the issues we encountered when listening to the 831 telephone calls in our sample.

Figure 1: Poor Customer Service Issues Identified on Five IRS Telephone Lines

Source: Call recordings between IRS representatives and taxpayers.

In the Majority of Telephone Calls, Taxpayers Were Treated Professionally but Some Taxpayers Experienced Poor Customer Service

We found that in the majority of the telephone calls, taxpayers were treated professionally. However, we identified areas where the IRS needs to improve customer service. In a limited number of calls (90 of 831), taxpayers were treated unprofessionally. This included taxpayers that were not provided courteous service, experienced potentially disruptive background noise, or experienced long wait times while on hold.

Courteous and Professional Service to Taxpayers

In 94 percent of the calls we listened to, we determined that IRS representatives were professional during their interaction with a taxpayer. However, during 51 calls (6 percent), we found IRS representatives who rushed taxpayers to end the telephone call, interrupted or spoke over taxpayers when they were talking, and treated taxpayers unprofessionally or with an unprofessional tone.

According to the Taxpayer Bill of Rights, taxpayers have the right to quality service. This means that taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS.

Long Wait Times When Placed on Hold

In 24 of the telephone calls (3 percent), we found that the IRS representative put the taxpayer on hold for extended periods. While IRS representatives typically place taxpayers on hold to research issues or questions, these 24 instances involved long hold times or an excessive number of holds. For example, wait times ranged from 15 to 80 minutes, and taxpayers were placed on hold up to 12 times during the call. Some of these taxpayers commented to the IRS representative about the long period of time they were on hold. In contrast, during the 2024 Filing Season, the IRS reported that most taxpayers that called the IRS had an average wait time of 3 minutes.

Taxpayers calling the IRS deserve to have their tax questions and issues addressed as quickly as possible by a knowledgeable IRS representative. If a taxpayer waits on hold for a long time, they may hang up before having their issue resolved.

Telephone Calls With Loud Background Noise

In addition, we determined that 15 of the 831 calls (2 percent) had unprofessional background noise that we attributed to the IRS employee.[2] These noises included electronics powering on or off, and conversations involving other individuals yelling and screaming.

The background noise caused by IRS representatives can also affect a taxpayer's right to quality service. In some of the calls, taxpayers stated that they had difficulty hearing or understanding what the IRS representative communicated.

[2] We identified an additional 47 calls where loud background noise was present. In 18 cases, we attributed the noise to the taxpayer. For the remaining 29 calls, we could not determine where the noise originated.

Dropped and Disconnected Telephone Calls

We also determined that 128 of the 831 telephone calls (15 percent) were dropped or disconnected. In most of these cases, telephone calls were dropped or disconnected when the IRS representative placed the taxpayer on hold. We could not determine whether the IRS representative or the taxpayer disconnected the call, or if it was a system issue. We also identified instances where an IRS representative never connected to the taxpayer's telephone call. Eventually, these taxpayers hung up without receiving assistance about their tax issue.

IRS management indicated that they do not have a systemic process to track the reason for dropped telephone calls. Instead, reporting dropped calls is typically employee driven. Data collected are only used internally to identify trends that require management action. IRS management further explained that they could not develop a system to track dropped calls, as it is difficult to determine the origin of dropped or disconnected calls due to call center operations. We acknowledge this difficulty as we also experienced it during our review. However, a high call drop rate can negatively affect how taxpayers view the IRS. A taxpayer may view the IRS as unprofessional or be frustrated when they are disconnected in the middle of a call.

We shared the results of our review with our Office of Audit to incorporate into ongoing work they are conducting on IRS telephone service. Due to this ongoing work, we did not make any recommendations regarding the tracking of dropped calls.

Recommendation 1: The Chief Taxpayer Services should conduct annual refresher training for all representatives providing customer service through IRS telephone lines and emphasize the importance of always providing professional and courteous customer service.

> **Management's Response:** IRS management agreed with the recommendation and will provide annual refresher training to all representatives providing customer service through IRS telephone lines. Additional emphasis on the importance of providing professional and courteous customer service will be included during the next training cycle.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to assess the professionalism and courteousness of service provided to taxpayers calling IRS telephone lines. To accomplish our objective, we:

- Determined the policies, procedures, training, or other guidelines the IRS has in place related to professional, courteous service when assisting taxpayers over the telephone.
- Obtained access to contact recordings from 5 IRS applications for April and May 2024, and listened to a random sample of 831 recordings to determine the professionalism of IRS representatives. The table shows the number of calls sampled from the five applications. We selected two calls for each weekday in April and May 2024. One call occurred in the morning and one in the afternoon.

Application Name	April 2024 Call Volumes	May 2024 Call Volumes	Number of Calls Evaluators Reviewed
Individual Master File Balance Due – Spanish Telephone Line (011)	67,228	72,449	221
Individual Master File Account Telephone Line (020)	975,443	591,617	328
Automated Collection System – Business Master File Account Telephone Line (085)	56,748	74,257	80
Practitioner Priority Service Individual Master File Telephone Line (186)	203,397	189,645	112
Taxpayer Assistances Center Appointment Line – Update Telephone Line (286)	58,277	22,319	90
Total	**1,361,093**	**950,287**	**831**

Source: The IRS Joint Operations Center.

Performance of This Review

The evaluation was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation* during the period of July 2024 through December 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.

Appendix II

Management's Response to the Draft Report

CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

September 15, 2025

MEMORANDUM FOR NANCY A. LAMANNA
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND EVALUATIONS

FROM: Kenneth C. Corbin
Chief, Taxpayer Services Division

DN: c=US, o=U.S. Government, ou=Department of the Treasury, ou=Internal Revenue Service, ou=People, serialNumber=417387, cn=Kenneth C. Corbin
Date: 2025.09.15 14:27:23 -04'00'

SUBJECT: Draft Evaluation Report – Limited Testing Shows Taxpayers Generally Received Courteous and Professional IRS Telephone Service (Evaluation No.: IE-24-040-I)

Thank you for the opportunity to review and provide comments on the subject draft evaluation report. We are committed to respecting and protecting taxpayer rights, which includes the right to quality service, and we appreciate your recognition that our Customer Service Representatives (CSRs) were courteous and professional in most of the telephone calls reviewed.

Through the quality review process, we verify that CSRs are courteous and professional in their interactions with taxpayers. Managers conduct monthly reviews of telephone calls to assess CSR performance. This periodic review process ensures issues such as inappropriate tone, excessive holds, rushed communication, or background noise during telephone calls are addressed. If a CSR is not meeting expectations, they may receive additional targeted reviews to provide feedback on improving technical performance and communication skills. We also review calls on a program level and provide the results directly to our call sites. When we identify recurring issues, we send out alerts and reminders Service-wide to improve customer service.

We provide CSRs with annual refresher training to reinforce the importance of following the basics of customer service, using proper hold procedures, empathizing with distressed callers, methods of reporting connection issues, and service expectations for courteous communication and professional conduct. These efforts support our ongoing commitment to ensure all taxpayer interactions are handled in accordance with the Taxpayer Bill of Rights.

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Continued focus is directed at improving the taxpayer experience using and expanding available tools and capabilities. Using voice bots and chat bots, we provide faster response to taxpayers who call in with simple questions and requests. For more complex issues that require a live representative, a callback may be offered based on the expected wait time for them to reach a CSR, permitting taxpayers to avoid excessive wait time on hold while retaining their place in line. This process is consistent with industry standards and best practices and improves the overall taxpayer experience.

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

Attachment

Attachment

Recommendations

The Chief, Taxpayer Services, should:

RECOMMENDATION 1
Conduct annual refresher training for all representatives providing customer service through IRS telephone lines. Emphasize the importance of always providing professional and courteous customer service.

CORRECTIVE ACTION
We agree with the recommendation. We provide annual refresher training to all representatives providing customer service through the IRS telephone lines and will place additional emphasis on the importance of providing professional and courteous customer service during the next training cycle.

IMPLEMENTATION DATE
February 15, 2026

RESPONSIBLE OFFICIAL
Director, Accounts Management, Customer Account Services, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN
We will monitor this corrective action as part of our internal management control system.

Appendix III

Abbreviations

IRS	Internal Revenue Service
TIGTA	Treasury Inspector General for Tax Administration

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

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

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