

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Taxpayers Continue to Experience Customer Service Issues When Calling Certain IRS Telephone Lines

June 10, 2026

Report Number: 2026-100-030

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: Taxpayers Continue to Experience Customer Service Issues When Calling Certain IRS Telephone Lines

Final Audit Report issued on June 10, 2026

Report Number 2026-100-030

Why TIGTA Did This Audit

Each year, tens of millions of taxpayers seek assistance from the IRS via its toll-free and international telephone lines. In total, during Fiscal Year 2025, IRS representatives answered more than 28 million taxpayer calls. All IRS representatives are required to provide quality customer service, which includes providing accurate answers to the callers' inquiries. Additionally, the Taxpayer Bill of Rights gives taxpayers the right to receive prompt, courteous, and professional assistance when dealing with the IRS.

We assessed the quality and accuracy of telephone assistance provided to taxpayers on certain telephone lines.

Impact on Tax Administration

Poor customer service, including IRS representatives' lack of clarity or inaccurate answers, affects the public's confidence in and perception of the IRS. It can also lead to taxpayer burden and noncompliance if taxpayers receive incomplete or inaccurate answers from IRS representatives.

What TIGTA Found

The IRS recorded nearly 3.8 million calls on its Compliance Services and Accounts Management telephone lines from February 15, 2025, through May 15, 2025. We listened to 200 call recordings and found that taxpayers generally experienced courteous service and received an accurate response to their questions.

However, we identified some instances where improvements are needed. Of the 200 call recordings in our sample, we identified 52 (26 percent) where IRS representatives did not provide quality service. In some of these cases, the calls contained multiple issues. Specifically, we found:



22 calls were dropped, disconnected, or not transferred.



14 callers received inaccurate information.



20 calls had long hold times.



7 callers did not receive courteous service.

We estimate that approximately 1 million taxpayers that called the Compliance Services and Accounts Management telephone lines did not receive quality customer service when calling the IRS for assistance.

In addition, the IRS's quality reviews continue to identify similar issues to the ones we identified. For example, the IRS's reviews identified that IRS representatives did not transfer calls appropriately or use professional courtesy. The IRS's policies require the employee's manager to address these issues by assigning employees specific corrective actions (e.g., training) or by developing process improvement initiatives. Identifying repeat issues highlights the need for stronger mechanisms to ensure that corrective actions lead to sustained improvements. Recurring quality issues could lead to chronic service deficiencies and diminished taxpayer satisfaction.

What TIGTA Recommended

We made three recommendations to the Chief, Taxpayer Services and Commissioner, Small Business/Self-Employed Division:

- Revise internal policy for call documentation to require all representatives to document all types of dropped or disconnected calls.
- Emphasize to all representatives the importance of following hold time requirements, handling calls properly and asking probing questions.
- Evaluate recurring quality of service issues to identify areas of improvement and implement procedural changes or additional training to reduce the recurrence of issues.

The IRS agreed with all our recommendations and plans to implement corrective actions.



**TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION**

**U.S. DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20024**

June 10, 2026

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Diana M. Tengesdal
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Taxpayers Continue to Experience Customer Service Issues When Calling Certain IRS Telephone Lines
(Audit No.: 2025100009)

This report presents the results of our review to assess the quality of telephone assistance provided to taxpayers. This review is part of our Fiscal Year 2026 Annual Program Plan and addresses the major management and performance challenge of *Improving Taxpayer Service & Protecting Taxpayer Rights*.

Management's complete response to the draft report is included as Appendix III. If you have any questions, please contact me or Kasey J. Koontz, Acting Assistant Inspector General for Audit (Taxpayer Services and Operational Support).

Table of Contents

<u>Background</u>	Page 1
<u>Results of Review</u>	Page 3
<u>IRS Representatives Did Not Always Provide Quality Service to Taxpayers Calling the IRS</u>	Page 3
<u>Recommendations 1 and 2:</u>	Page 6
<u>Quality Reviews Continue to Identify Repeat Issues, With Limited Improvement</u>	Page 6
<u>Recommendation 3:</u>	Page 7
Appendices	
<u>Appendix I – Detailed Objective, Scope, and Methodology</u>	Page 8
<u>Appendix II – Outcome Measures</u>	Page 10
<u>Appendix III – Management’s Response to the Draft Report</u>	Page 12
<u>Appendix IV – Glossary of Terms</u>	Page 17
<u>Appendix V – Abbreviations</u>	Page 18

Background

Each year, tens of millions of taxpayers seek assistance from the Internal Revenue Service (IRS) via its toll-free and international telephone lines. The services offered through these telephone lines include receiving answers to federal tax questions, ordering tax forms, hearing pre-recorded messages relating to various tax topics, checking on the status of a refund, and inquiring about a letter or notice. Part of the IRS's mission is to provide taxpayers with quality service by helping them understand and meet their tax responsibilities. According to the Taxpayer Bill of Rights, taxpayers are entitled to:¹

- Receive prompt, courteous, and professional assistance.
- Be spoken to in a way they can easily understand.
- Receive clear explanations of IRS laws, procedures, and decisions about their tax accounts.

Internal guidance establishes procedures for IRS customer service representatives (hereafter referred to as IRS representatives) to provide professional and courteous service when assisting taxpayers. This guidance outlines the following steps:

- Promptly greet the caller. Speak to the caller in a pleasant, courteous, and professional manner and show a willingness to help.
- Respond to the caller's opening statement.
- Ask questions necessary to determine the nature of the inquiry. Paraphrase to show comprehension and ensure the use of proper tone, voice inflection, and rate of speech.
- Provide accurate and complete information.
- Use proper hold procedures by providing the reason for the hold, asking the caller for permission, and waiting 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 that the caller understands the information provided and conclude the contact courteously.

When a taxpayer calls the IRS, they call one of the nearly 100 external telephone lines. Based on the issue presented, the taxpayer may be routed to one of more than 300 internal telephone lines, each staffed by IRS representatives responsible for addressing specific taxpayer needs. The Taxpayer Services (TS) Division's Joint Operations Center (JOC) manages these telephone lines. In total, during Fiscal Year 2025, IRS representatives answered more than 28 million taxpayer calls from more than 68 million net attempts.² To assist with accurately responding to taxpayers' questions, IRS representatives may use various research tools, such as the Telephone Transfer Guide, Integrated Automated Technologies, the Internal Revenue Manual (IRM), IRS forms, and IRS publications.

¹ IRS Publication 1, *Your Rights as a Taxpayer* (September 2017).

² Net call attempts are the number of callers intended for each telephone line which includes but is not limited to: total calls answered, disconnects, abandons, or received an automated message.

Taxpayers Continue to Experience Customer Service Issues When Calling Certain IRS Telephone Lines

As the taxpayer and the IRS representative are discussing issues, the calls may be recorded. These recordings are held for 60 days and may be selected for review by the internal quality group within the TS Division. The call recordings are selected based on a statistically valid sample. The internal quality group analyzes the recordings to assess accuracy, identify opportunities for improvement, and recommend corrective actions to assist management with improving the quality of service provided to taxpayers.

We listened to call recordings from five telephone lines to assess the quality of telephone assistance provided to taxpayers. We selected these calls from the following two Compliance Services function telephone lines:

- **Individual Master File Balance Due** addresses individual taxpayer questions concerning their balance due. This includes inquiries related to balance due letters, payment agreement requests (e.g., payroll deduction), and offers in compromise.
- **Automated Underreporter** assists taxpayers with issues related to underreported income identified by the IRS's income matching programs. The IRS representative provides guidance on how to address and resolve these investigations. Traffic to this telephone line is driven by IRS-mailed notices.

In addition, we selected the following three Accounts Management function telephone lines:

- **Individual Master File Accounts** handles individual taxpayer account issues, such as math error adjustments, address changes, Social Security Number corrections, and verifying return and refund status.
- **Identity Theft (General)** assists taxpayers calling to report their Social Security Number or Individual Taxpayer Identification Number has been misused to obtain goods or services. A taxpayer may also call this telephone line to request protection of their tax account information.
- **National Taxpayer Advocate** allows taxpayers to check the status of Taxpayer Advocate Service (TAS) cases. The IRS representative determines if a taxpayer qualifies for a TAS referral, creates the TAS referral if appropriate, provides account updates on TAS cases, and refers the taxpayer to an assigned case advocate if applicable.

The scope of this current review is like both the IRS's TS internal quality group reviews and our prior Office of Inspections and Evaluations review.³ For the Office of Inspections and Evaluations review, we selected a random sample from FY 2024 telephone calls only reviewing for professionalism. Whereas in this review, we used a statistically valid sample, selected calls from a few different telephone lines, and reviewed them for professionalism and accuracy. Additionally, we are conducting a separate review to evaluate live assistor availability and wait times that taxpayers may experience when calling a select number of IRS telephone lines during and after the 2026 Filing Season.

³ TIGTA, Report No. 2026-IE-R001 *Limited Testing Shows Taxpayers Generally Received Courteous and Professional IRS Telephone Service* (October 2025).

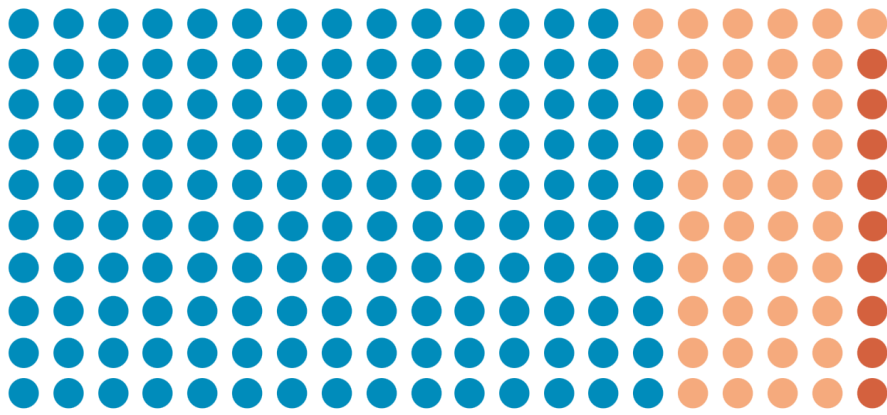
Results of Review

IRS Representatives Did Not Always Provide Quality Service to Taxpayers Calling the IRS

We determined that although IRS representatives were generally courteous and provided accurate responses to taxpayers, improvements are needed to enhance the overall quality of service provided to taxpayers.

From February 15, 2025, through May 15, 2025, Compliance Services and Accounts Management recorded nearly 3.8 million calls from taxpayers. We selected a statistically valid stratified sample of 200 call recordings. As shown in Figure 1, we found 52 calls (26 percent) where IRS representatives did not provide quality service in accordance with the Taxpayer Bill of Rights or internal IRS guidance.⁴ In the remaining 148 calls (74 percent), taxpayers received acceptable service.

Figure 1: 52 Calls Did Not Provide Taxpayers with Quality Service



 We listened to 200 call recordings and found 52 calls where IRS employees did not provide quality service in accordance with the Taxpayer Bill of Rights or internal IRS guidance.

- Acceptable call (148)
- Calls with one quality issue (43)
- Calls with multiple quality issues (9)

Source: Analysis of IRS telephone call recordings.

Of the 52 calls, there were 9 calls where the call contained multiple quality issues. We identified the following types of issues:

- 22 instances where calls were either dropped, disconnected, or not transferred.
- 20 instances where taxpayers were placed on hold for an extensive time.
- 14 instances where taxpayers were provided with inaccurate information.

⁴ Our statistically valid stratified random sample was selected using a 95 percent confidence interval, a 10 percent error rate, and a ± 6 percent precision factor. See Appendix I for the sampling details.

Taxpayers Continue to Experience Customer Service Issues When Calling Certain IRS Telephone Lines

- 7 instances where the IRS representative did not provide courteous service.

Based on our sample results, we estimate that approximately 1 million taxpayers that called the Compliance Services and Accounts Management telephone lines did not receive quality service. Specifically, we estimate:

- 251,502 (18 percent) of the 1,397,233 taxpayers that called Compliance Services telephone lines did not receive quality service.⁵
- 801,728 (34 percent) of the 2,358,023 taxpayers that called Accounts Management telephone lines did not receive quality service.⁶

In October 2025, our Office of Inspections and Evaluations separately tested a sample of recordings (that occurred in FY 2024) and also identified similar concerns of poor customer service, such as long wait times, dropped calls, and loud background noises. We recommended, and IRS management agreed, to provide annual refresher training to all IRS representatives providing service on the telephone lines, with emphasis on professional and courteous service. IRS management stated IRS representatives completed this training in February 2026. Poor customer service affects the public's confidence in and perception of the IRS. It can also lead to taxpayer burden and noncompliance if taxpayers receive incomplete or inaccurate answers from IRS representatives.

Taxpayers' calls were dropped, disconnected, or not transferred

In the 22 instances where calls were dropped, disconnected or not transferred, 8 of the calls were dropped before the taxpayer's issue had been resolved. In an additional five instances, the IRS representative disconnected the call before the taxpayer's issue was resolved. The remaining nine instances involved calls that ended after the IRS representative informed the taxpayer that the call would be transferred, but the call was not transferred. IRS management stated that the reasons for the dropped or disconnected telephone calls may include system issues, human error, or the representative intentionally ended the call. Further, IRS management acknowledged that from the taxpayers' perspective it is irrelevant why the call was dropped, the IRS failed to deliver on services.

Our previous report identified that 128 of 831 telephone calls (15 percent) were dropped or disconnected.⁷ IRS management stated it is difficult to determine where a dropped call originates, and therefore, they could not develop a system to track dropped calls. IRS management also indicated that reporting dropped calls is typically employee driven.

The IRS's policy requires representatives to document certain activities in call notes, including when a taxpayer is placed on hold.⁸ Additionally, this policy specifies how to document dropped calls due to an IRS telephone connection issue. For example, if a taxpayer does not respond when a representative returns to a call after a hold period, IRS policy requires representatives to end the call and record in the call notes. However, the policy does not include a documentation

⁵ When projecting the results of our sample, we are 95 percent confident that the actual total amount is between 107,420 and 521,679.

⁶ When projecting the results of our sample, we are 95 percent confident that the actual total amount is between 506,748 and 1,137,525.

⁷ TIGTA, Report No. 2026-IE-R001 *Limited Testing Shows Taxpayers Generally Received Courteous and Professional IRS Telephone Service*, p. 4 (October 2025).

⁸ IRM 21.1.1 (October 2024).

requirement when the call is disconnected for reasons unrelated to the telephone connection. Without more detailed documentation requirements, management is limited in their ability to identify potential trends or systemic issues that may be causing dropped or disconnected calls and address them.

Some taxpayers were placed on hold for long periods of time

We identified 106 instances where IRS representatives placed taxpayers on hold; 20 of those holds were for extended periods. For calls in our sample with at least one hold, taxpayers spent an average of over 9 minutes waiting on hold. While IRS representatives will typically place taxpayers on hold to research their issues or questions, the instances we identified involved long hold times or an excessive number of holds. In these 20 instances, the hold times ranged from over 7 minutes to as much as 35 minutes, [REDACTED]

IRS policy states that IRS representatives should not place taxpayers on hold for longer than 5 to 7 minutes while researching their specific account issue. If necessary to place the taxpayer on hold a second time, the IRS representative should provide an explanation for the additional hold. While the complexity of the call can determine the amount of research and hold time necessary, IRS representatives followed hold time guidelines in 86 instances. According to IRS management, the excessive holds could be due to IRS representatives not following IRM guidance, the complexity of the taxpayer's issue, and possible training deficiencies. When taxpayers are placed on hold for extensive periods, the IRS is not providing appropriate customer service as outlined in the Taxpayer Bill of Rights. In addition, taxpayers may get frustrated and hang up before having their issue resolved.

Taxpayers generally experienced courteous service and received accurate responses

Taxpayers received courteous service in more than 96 percent of calls reviewed. However, during seven calls, we found IRS representatives who were rude, used technical jargon, or had background noise during the call. The IRS's guidance states that representatives should not use jargon or acronyms because it may confuse taxpayers. In these seven instances, IRS representatives did not adhere to internal guidance, resulting in poor customer service.

While IRS representatives generally provided accurate and complete information to taxpayers, we identified 14 instances where they provided taxpayers with inaccurate information. For example, the IRS representative did not ask sufficient probing questions to fully understand the taxpayer's issue or transferred the taxpayer to the wrong department instead of addressing the issue. IRS management indicated that these issues occur when IRS representatives do not follow the IRM, receive proper training, or have the appropriate level of experience to handle complex issues. Inadequate customer service, including IRS representatives' lack of clarity or inaccurate answers, affects the public's confidence in the IRS.

IRS management stated they provided training in February 2026 to emphasize the importance of providing professional and courteous service in response to our prior recommendation. However, the further emphasis could also address the additional issues we identified in this report, including the importance of compliance with hold time requirements.

The Chief, Taxpayer Services and Commissioner, Small Business/Self-Employed Division should:

Recommendation 1: Revise IRM 21.1.1, *Accounts Management and Compliance Services Overview*, to require representatives to document all types of dropped or disconnected calls, or calls that were not properly transferred, including the circumstances of the disconnection when known.

Management's Response: IRS management agreed with this recommendation and plans to issue an alert reminding employees of procedures for dropped or disconnected calls.

Recommendation 2: Emphasize to all representatives the importance of following hold time requirements, handling calls properly (*e.g.*, using appropriate tone, avoiding jargon, *etc.*) and asking probing questions to ensure compliance with procedures and ensure that callers receive good customer service.

Management's Response: IRS management agreed with this recommendation and plans to remind employees of current procedures and emphasize the importance of following hold time requirements, handling calls properly and asking probing questions.

Quality Reviews Continue to Identify Repeat Issues, With Limited Improvement

The TS Division performs multiple levels of internal reviews (program and employee level) to assess the quality of service provided on the telephone lines. These reviews continue to identify the same issues and align with the issues we identified during our review. We reviewed annual quality reports from October 2020 through July 2025, and identified the most common repeat issues included where IRS representatives did not:

- Transfer the calls appropriately.
- Conduct complete research of the taxpayer's account.
- Use professional courtesy (*e.g.*, did not explain why the taxpayer would be on hold or had a rude tone).
- Advise the taxpayer of the appropriate procedural next steps.
- Explain the proper IRS time frames for when the taxpayer should expect an IRS response.

The IRS's policies require managers to address issues identified during the individual employee quality reviews by assigning employees corrective actions. This could consist of an online tutorial video or job aid designed to correct the identified deficiencies. For example, if an IRS representative provided an incorrect payoff amount when a taxpayer called about their balance due, the employee's manager could provide a video on computing payoff amounts.

IRS management noted that analysts review the results of these internal reviews during monthly or quarterly meetings to identify trends or opportunities for improvement. Based on the issues identified, management will develop process improvement initiatives at the program level. These initiatives include sending quality alerts to employees and developing easy-to-use job aids that reduce research and call-handling times while improving IRS representative accuracy. IRS management provided the following examples of corrective actions taken at the program level:

Taxpayers Continue to Experience Customer Service Issues When Calling Certain IRS Telephone Lines

- Incorporating the most common errors from the previous year into the current year's annual Continuing Professional Education training.
- Conducting skill-building workshops based on the error trends.

While these training materials, job aids, and manager reviews are intended to help IRS representatives improve their performance, they are not effectively addressing the underlying causes of why there are recurring issues. Additionally, although guidance requires quality review results to be made available to the managers, it does not require that management or the internal review group ensure that corrective actions are completed or adequate. As mentioned earlier, we recently issued a report that identified similar concerns of poor customer service, such as long waiting times, dropped calls, and loud background noises. Identifying repeat issues highlights the need for stronger mechanisms to ensure that corrective actions lead to sustained improvements. Recurring quality issues could lead to chronic service deficiencies and diminished taxpayer satisfaction. IRS management noted that while all types of training are essential, high employee turnover continues to be a contributing factor to the repeated quality of service issues identified.

Recommendation 3: The Chief, Taxpayer Services and Commissioner, Small Business/Self-Employed Division, should evaluate recurring quality of service issues identified by Taxpayer Services' internal quality reviews, identify areas of improvement, and implement procedural changes or additional training to reduce their recurrence.

Management's Response: IRS management agreed with this recommendation and will consider areas identified during quality of service reviews, identify areas for improvement, and recommend procedural changes or targeted training.

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to assess the quality of telephone assistance provided to taxpayers. To accomplish our objective, we:

- Reviewed IRS policies and procedures for ensuring that their employees provide quality telephone assistance to taxpayers.
- Evaluated the professionalism and accuracy of IRS representatives when assisting taxpayers, practitioners, and others that call the IRS telephone lines.
 - Obtained access to contact recordings for five telephone lines from two functions for February 15, 2025, through May 15, 2025.
- Reviewed a statistically valid, stratified sample of 200 contact recordings to determine if IRS representatives were professional throughout the contact and accurately responded to the caller’s questions or issues. Our stratified sample was selected using 95 percent confidence level, ± 6 percent precision factor, and a 10 percent anticipated error rate. Our sample was stratified by the Compliance Services and Accounts Management functions. We used a statistical sample because we planned to project to the population. Our in-house statistician assisted with developing the sampling plan. Figure 1 shows the population and number of calls sampled by the five telephone lines.

Figure 1: IRS Call Recording Volume and Sample Size

Telephone Line Name	Number of Recordings	Sample Size
Strata 1 – Compliance Services	1,397,233	100
Individual Master File Balance Due - English (010)	1,321,714	50
Automated Under Reporter - English (841)	75,519	50
Strata 2 – Accounts Management	2,358,023	100
Individual Master File Accounts - English (020)	1,689,709	34
National Taxpayer Advocate - English (182)	360,916	33
Identity Theft General - English (161)	307,398	33
Total	3,755,256¹	200

Source: IRS Enterprise Content Management System.

- Discussed exception cases with TS management to obtain agreement, cause, and recommendations. We projected the number of exception cases by stratum to the population of 3,755,256 recordings. We coordinated with our in-house statistician to ensure that the projection is accurate.

¹ The actual number of recorded calls for this timeframe was 3,796,149. When we pulled the telephone recordings, there was a system error and the IRS did not include all recordings over a period of 3 days. At the time the error was identified, we were already reviewing the statistical sample, TS management agreed with us using the population of 3,755,256.

- Compared TIGTA's results with those identified by the internal quality group during their quality reviews.

Performance of This Review

This review was performed with information obtained from the IRS personnel within the JOC office located in Chamblee, Georgia during the period June 2025 through January 2026. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Data Validation Methodology

For this review, we relied on data obtained from the IRS Enterprise Content Management System, IRS call recording software, and Enterprise Telephone Data Reporting. We evaluated the data by 1) reviewing the recording totals provided by the IRS, 2) obtaining the recorded calls independently, 3) assessing the appropriateness of the data within the available fields, and 4) interviewing JOC officials knowledgeable about the data. We determined that the data were sufficiently reliable for the purposes of this report.

Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: the policies, procedures, and practices used by the IRS when answering telephone calls from taxpayers. We evaluated these controls by interviewing JOC management; reviewing the IRM; the Taxpayer Bill of Rights; and listening to the calls from the IRS call recording software.

Outcome Measures

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Taxpayers Impacted – Potential; 251,502 taxpayers who did not receive quality service when calling IRS Compliance Services for assistance (see Recommendations 1 and 2).

Methodology Used to Measure the Reported Benefit:

We listened to a statistically valid stratified sample of 200 call recordings over 2 strata (Compliance Services and Accounts Management) out of a population of 3,755,256 calls made to 5 IRS telephone lines from February 15, 2025, through May 15, 2025, to assess the quality of telephone service provided to taxpayers while interacting with the IRS. We estimate that 18 percent of the taxpayer calls to Compliance Services (251,502) did not receive quality service.¹ Our statistician calculated these error rate projections and applied them over the Compliance Services stratum size of 1,397,233 taxpayer calls from February 15, 2025, through May 15, 2025. Figure 1 shows how we estimated the number of calls that did not receive quality service.

Figure 1: Estimated Number of Calls Compliance Services Received From February 15, 2025, Through May 15, 2025, That Did Not Receive Quality Service

Telephone Line	Population of Calls	Sample Size	Errors	Error Percentage in Sample	Estimated Number of Errors in Population
Strata 1 – Compliance Services	1,397,233	100	18	18.0%	251,502
010	1,321,714	50	8	16.0%	
841	75,519	50	10	20.0%	

Source: Our statistician's projections based on our audit results.

Type and Value of Outcome Measure:

- Taxpayers Impacted – Potential; 801,728 taxpayers who did not receive quality service when calling IRS Accounts Management for assistance (see Recommendations 1 and 2).

¹ Our statistically valid stratified random sample was selected using a 95 percent confidence interval, a 10 percent error rate, and a ±6 percent precision factor. When projecting the results of our sample, we are 95 percent confident that the actual total amount is between 107,420 and 521,679.

Methodology Used to Measure the Reported Benefit:

We listened to a statistically valid stratified sample of 200 call recordings over 2 strata (Compliance Services and Accounts Management) out of a population of 3,755,256 calls made to 5 IRS telephone lines from February 15, 2025, through May 15, 2025, to assess the quality of telephone service provided to taxpayers while interacting with the IRS. We estimate that 34 percent of the taxpayer calls to Accounts Management (801,728) did not receive quality service.² Our statistician calculated these error rate projections and applied them over the Accounts Management population size of 2,358,023 taxpayer calls from February 15, 2025, through May 15, 2025. Figure 2 shows how we estimated the number of calls that did not receive quality service.

Figure 2: Estimated Number of Calls Accounts Management Received From February 15, 2025, Through May 15, 2025, That Did Not Receive Quality Service

Telephone Line	Population of Calls	Sample Size	Errors	Error Percentage in Sample	Estimated Number of Errors in Population
Strata 2 – Accounts Management	2,358,023	100	34	34.0%	801,728
020	1,689,709	34	12	35.3%	
182	360,916	33	16	48.5%	
161	307,398	33	6	18.2%	

Source: Our statistician's projections based on our audit results.

² Our statistically valid stratified random sample was selected using a 95 percent confidence interval, a 10 percent error rate, and a ±6 percent precision factor. When projecting the results of our sample, we are 95 percent confident that the actual total amount is between 506,748 and 1,137,525.

Management's Response to the Draft Report

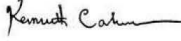


CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

May 28, 2026

MEMORANDUM FOR DIANA M. TENGESDAL
Deputy Inspector General for Audit

FROM: Kenneth C. Corbin 
Chief, Taxpayer Services Division

DNI: c=US, o=U.S. Government, ou=Department of the Treasury, ou=Internal Revenue Service, ou=People, serialNumber=417387, cn=Kenneth C. Corbin
Date: 2026.05.28 11:37:54 -04'00'

SUBJECT: Draft Audit Report – Taxpayers Continue to Experience
Customer Service Issues When Calling Certain IRS Telephone
Lines (Audit No.: 2025100009)

Thank you for the opportunity to review and provide comments on the subject draft audit report. We remain committed to respecting and protecting taxpayer rights, including the right to receive prompt, courteous, and professional service under the *Taxpayer Bill of Rights*¹. We appreciate your recognition that our Customer Service Representatives (CSRs) were courteous and professional in the majority of the telephone calls reviewed.

Each year, we provide refresher training to CSRs to reinforce the importance of delivering quality service to taxpayers calling the IRS. In addition, Internal Revenue Manual procedures provide guidance on professional and courteous communication. We also issue additional alerts to all CSRs when we identify recurring quality issues or procedural changes are implemented. These efforts support our ongoing commitment to ensure all taxpayer interactions are handled in accordance with the *Taxpayer Bill of Rights*.

We use multiple quality review processes to identify CSR performance gaps and quality trends, and to ensure courteous and professional interactions with taxpayers. Managers conduct monthly reviews of telephone calls to assess CSR performance. This review process ensures issues such as incorrect responses, incomplete transfers, or lack of professional courtesy are addressed. If a CSR is not meeting expectations, they may receive additional targeted reviews, training, and job aids to improve the CSR's call handling and communication skills. We also review calls on a program level and provide the results directly to our call sites. As we identify recurring issues, we will provide procedural alerts and recommendations for coaching and additional training, as appropriate.

¹ Publication 1, Your Rights as a Taxpayer (Rev. 9-2017)

**Taxpayers Continue to Experience Customer Service
Issues When Calling Certain IRS Telephone Lines**

2

When measured against the millions of calls the IRS receives annually, only a relatively small percentage results in the calls being dropped, disconnected, or not transferred. However, we recognize how frustrating this can be for taxpayers. Requiring CSRs to document call activities, including notes for dropped or disconnected calls, assists us in identifying potential trends or systemic issues and implementing solutions. We will continue to remind the CSRs of the requirement to provide documentation on dropped and disconnected calls, including unsuccessful transfer attempts when they are aware the call did not successfully transfer.

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

Attachment

**Taxpayers Continue to Experience Customer Service
Issues When Calling Certain IRS Telephone Lines**

Attachment

Recommendations

The Chief, Taxpayer Services and Commissioner, Small Business/Self-Employed Division should:

RECOMMENDATION 1

Revise IRM 21.1.1, Accounts Management and Compliance Services Overview, to require representatives to document all types of dropped or disconnected calls, or calls that were not properly transferred, including the circumstances of the disconnection when known.

CORRECTIVE ACTION

We agree. We will issue an alert reminding employees of current procedures that require representatives to document dropped or disconnected calls, including unsuccessful transfer attempts when the representative is aware the call did not successfully transfer, along with the circumstances when known.

IMPLEMENTATION DATE

August 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.

RECOMMENDATION 2

Emphasize to all representatives the importance of following hold time requirements, handling calls properly (e.g., using appropriate tone, avoiding jargon, etc.) and asking probing questions to ensure compliance with procedures and ensure that callers receive good customer service.

CORRECTIVE ACTION #1

We agree. We will issue an alert to remind Accounts Management Customer Service Representatives of current procedures and emphasize to all representatives the importance of following hold time requirements, handling calls properly (e.g., using appropriate tone, avoiding jargon, etc.) and asking probing questions to ensure compliance with procedures and ensure that callers receive good customer service.

**Taxpayers Continue to Experience Customer Service
Issues When Calling Certain IRS Telephone Lines**

2

CORRECTIVE ACTION #2

We agree. We will issue a reminder to emphasize to all Automated Collection System (ACS) representatives the importance of following hold time requirements, handling calls properly (e.g., using appropriate tone, avoiding jargon, etc.) and asking probing questions to ensure compliance with procedures and ensure that callers receive good customer service.

IMPLEMENTATION DATES

August 15, 2026 – Corrective Action #1

August 15, 2026 – Corrective Action #2

RESPONSIBLE OFFICIALS

Director, Accounts Management, Customer Account Services, Taxpayer Services
Division – Corrective Action #1

Director, Collection Inventory Delivery and Selection, Small Business/Self Employed
Division – Corrective Action #2

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 3

The Chief, Taxpayer Services and Commissioner, Small Business/Self-Employed Division, should evaluate recurring quality of service issues identified by Taxpayer Services' internal quality reviews, identify areas of improvement, and implement procedural changes or additional training to reduce their recurrence.

CORRECTIVE ACTION 1

We agree to share quality of service issues and areas of improvement identified by the Centralized Quality Review System (CQRS). If necessary, we will recommend procedural changes and targeted training (formal or informal) to reduce the recurrence of identified issues.

CORRECTIVE ACTION 2

We agree. We will institute a procedure to review CQRS data on a semiannual basis to identify recurring quality of service issues, identify areas for improvement, and provide recommendations for targeted training to reduce the recurrence of identified issues as appropriate.

**Taxpayers Continue to Experience Customer Service
Issues When Calling Certain IRS Telephone Lines**

3

IMPLEMENTATION DATES

August 15, 2026 – Corrective Action #1

August 15, 2026 - Corrective Action #2

RESPONSIBLE OFFICIALS

Director, Accounts Management, Customer Account Services, Taxpayer Services
Division – Corrective Action #1

Director, Quality and Technical Support, Small Business/Self Employed Division -
Corrective Action #2

CORRECTIVE ACTION MONITORING PLAN

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

Glossary of Terms

Term	Definition
Accounts Management	Accounts Management is within the TS Division and includes employees that handle taxpayer contacts by answering tax law or account questions and adjusting tax accounts. This group is also responsible for providing taxpayers with information on the status of their returns or refunds and for resolving the majority of issues and questions to settle their accounts with the IRS.
Compliance Services	Compliance Services is within the Small Business/Self-Employed Division and includes employees who handle taxpayer contacts related to Compliance activities including the programs for collections, underreporting, and others.
Integrated Automated Technologies	Integrated Automation Technologies is an organization within the TS Division that provides productivity enhancing tools to automate tax account research and adjustments.
Telephone Transfer Guide	The Telephone Transfer Guide is an electronic tool that IRS representatives can use to find the correct transfer number for a range of topics.

Abbreviations

IRM	Internal Revenue Manual
IRS	Internal Revenue Service
JOC	Joint Operations Center
TAS	Taxpayer Advocate Service
TIGTA	Treasury Inspector General for Tax Administration
TS	Taxpayer Services



**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
TIGTACommunications@tigta.treas.gov.**

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