

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## Interim Results of the 2026 Filing Season

June 30, 2026

Report Number: 2026-400-031

## HIGHLIGHTS: Interim Results of the 2026 Filing Season

Final Audit Report issued on June 30, 2026

Report Number 2026-400-031

### Why TIGTA Did This Audit

This report provides interim, selected information related to the IRS's 2026 Filing Season as of February 28, 2026, depending on when the information was available.

The audit also evaluated the processing of individual income tax returns during the 2026 Filing Season.

### Impact on Tax Administration

The annual tax return filing season is a critical time for the IRS because this is when most individuals file their income tax returns and contact the IRS if they have questions about specific tax laws or filing procedures. The 2026 Filing Season officially opened on January 26, 2026.

During the 2026 Filing Season, the IRS expects to receive about 164 million individual tax returns. In addition, the IRS will assist millions of taxpayers through its various customer service initiatives.

Our review summarizes activity within the Submission Processing function (which processes tax returns), the Accounts Management function (which handles taxpayer contacts and adjusts tax accounts), the Field Assistance function (which assists taxpayers in-person), and the Return Integrity and Compliance Services function (which is responsible for identifying and detecting potentially fraudulent tax returns).

The IRS provided the information for this report unless noted otherwise.

### What TIGTA Found

As of February 28, 2026, the IRS has received approximately 51.5 million individual tax returns and processed 50.9 million tax returns. Electronic filing continues to be the preferred filing method with 99 percent of tax returns electronically-filed. The IRS also issued 36.5 million refunds, with an average refund of \$3,742, an increase of \$360 from last year's average refund.

The Submission Processing and Accounts Management functions fell short of their hiring goals for the 2026 Filing Season. As of February 27, 2026, the Submission Processing function onboarded 42 percent of its approved positions and the Accounts Management function onboarded 66 percent of its approved positions. To assist with the staffing shortfall in the Accounts Management function, the IRS temporarily assigned employees from other areas of the IRS to process individual amended tax return inventory. Additionally, the Submission Processing function had several initiatives to modernize tax return processing to offset their staffing shortfalls, *i.e.*, the Zero Paper Initiative and amended tax return automation. As of February 28, 2026, more than 76,000 paper-filed individual tax returns were scanned by the contractor. As of March 27, 2026, the IRS systemically processed and adjusted more than 36,000 amended tax returns.

Inventory in most key tax return processing programs increased from 1.9 million at the beginning of the 2026 Filing Season to 2.4 million as of February 28, 2026. Submission Processing and Accounts Management hiring shortfalls are not the only factor contributing to the increasing inventories. Taxpayer Services management stated that the paper tax return inventory increased because the computer programming needed to process them was not completed until mid-February 2026.

As of February 28, 2026, the IRS reports that 3.2 million calls were answered by IRS assistors, with a 73 percent Assistor Service Rate and an 8.2-minute Average Speed of Answer. The Assistor Service Rate is a new measure that the IRS implemented for the 2026 Filing Season. It is similar to the old measure with the only difference being the Assistor Service Rate includes contacts answered through Live Chat.

The IRS continues to detect and prevent the issuance of refunds on tax returns identified as either fraudulently filed or filed by identity thieves. For example, the IRS confirmed approximately 19,000 tax returns as identity theft preventing the issuance of \$138.5 million in fraudulent refunds as of February 26, 2026. The IRS also attempts to proactively prevent identity theft by issuing Identity Protection Personal Identification Numbers. The IRS issued 6.6 million numbers as of March 1, 2026.

### What TIGTA Recommended

This report was prepared to provide interim information only. IRS management officials reviewed this report but declined to provide a formal response.



**TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION**

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

June 30, 2026

**MEMORANDUM FOR:** COMMISSIONER OF INTERNAL REVENUE

**FROM:** Diana M. Tengesdal  
Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – Interim Results of the 2026 Filing Season  
(Audit No.: 2026400002)

This report presents the results of our review to evaluate whether the Internal Revenue Service (IRS) timely and accurately processed individual paper and electronically-filed (e-filed) tax returns during the 2026 Filing Season. This review is part of our Fiscal Year 2026 Annual Audit Plan and addresses the major management and performance challenges of *Managing a Reduced Workforce and Budget* and *Implementing Tax Law Changes*.

This report was prepared to provide information only. Therefore, we made no recommendations in the report. IRS management officials reviewed this report but declined to provide a formal response.

If you have any questions, please contact me or Deann L. Baiza, Assistant Inspector General for Audit (Returns Processing and Account Services).

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## **Background**

The annual tax return filing season is a critical time for the Internal Revenue Service (IRS) because it is when most individuals file their income tax returns and contact the IRS if they have questions about specific tax laws or filing procedures.<sup>1</sup> In March 2025, the President signed Executive Order 14247, *Modernizing Payments To and From America's Bank Account*, requiring major refund-related changes for the 2026 Filing Season.<sup>2</sup> The executive order is expected to affect millions of taxpayers and materially alter how and when they receive their refunds. Generally, the executive order requires all federal agencies, including the IRS, to stop issuing paper refund checks beginning September 30, 2025. In July 2025, the One Big Beautiful Bill Act was also signed into law.<sup>3</sup> This legislation required the IRS to make substantial changes before the 2026 Filing Season. For example, tax forms, schedules, and publications needed to be revised to reflect new and revised tax benefits. Additionally, the IRS updated its computer programming to allow the filing of tax returns claiming the tax benefits enacted by the new legislation.

## **Results of Review**

This report presents the interim results of our review to evaluate whether the IRS is timely and accurately processing individual paper and electronically-filed (e-filed) tax returns during the 2026 Filing Season. The IRS provided the information for this report unless noted otherwise. The results are presented as of approximately February 28, 2026, depending on when the information was available. Our review summarizes activity within the:

- Submission Processing function (which processes tax returns).
- Accounts Management function (which handles taxpayer contacts and adjusts tax accounts).
- Field Assistance function (which assists taxpayers in-person).
- Return Integrity and Compliance Services function (which is responsible for identifying and detecting potentially fraudulent tax returns).

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<sup>1</sup> See Appendix III for a glossary of terms.

<sup>2</sup> Exec. Order 14247, *Modernizing Payments To and From America's Bank Account* (2025).

<sup>3</sup> Pub. L. No. 119-21, 139 Stat. 72 (2025).



## Processing Tax Returns

### Individual Tax Returns Received Decreased Slightly From Last Year; However, the Average Tax Refund Increased

The 2026 Filing Season officially began when the IRS started accepting tax returns on January 26, 2026. During the 2026 Filing Season, the IRS expects to receive about 164 million individual tax returns. As of February 28, 2026, the IRS has received approximately 51.5 million individual tax returns, a 2 percent decrease from this time last year. E-filing continues to be the preferred filing method with 50.9 million returns e-filed (99 percent). Taxpayers also filed 1.1 million tax returns (2 percent of tax returns received) through the IRS's Free File Program. As of the same week, the IRS processed 50.9 million of the approximately 51.5 million tax returns received (99 percent). This includes 76,000 paper-filed tax returns that contractors scanned and the IRS processed electronically. The average refund issued increased by \$360, nearly 11 percent. Figure 1 provides an overview of key interim 2026 Filing Season statistics as of February 28, 2026.

**Figure 1: Key Tax Return Processing Metrics Have Decreased during the 2026 Filing Season, Except for the Average Refund Amount**

Key Program Metric	2025 Filing Season	2026 Filing Season
Tax Returns Received	52.4M	51.5M
E-Filed Tax Returns	51.2M	50.9M
Paper-Filed Tax Returns	1.2M	618K
Tax Returns Using Free File	1.1M	1.1M
Tax Returns Processed	51.8M	50.9M
Scanned Tax Returns	N/A <sup>4</sup>	76K
Tax Refunds Issued	36.9M	36.5M
Average Tax Refund Amount	\$3,382	\$3,742

*Source: Taxpayer Services management provided information reports and other statistics as of weeks ending March 1, 2025, and February 28, 2026, respectively. Figures are rounded. K = Thousands. M = Millions.*

### **The Submission Processing and Accounts Management functions were unable to fill approved positions for the filing season**

In January 2026, we reported that the new hiring process delayed the posting of job announcements for 2026 Filing Season positions in the Submission Processing and Accounts

<sup>4</sup> Scanning of Forms 1040, U.S. Individual Income Tax Return, did not begin until May 2025.

Management functions.<sup>5</sup> The new process requires these functions to get approval to hire and make employment selections from the Department of the Treasury. As of February 27, 2026, the Submission Processing function was unable to hire about 58 percent (1,100 of 1,900) of its approved positions and the Accounts Management function was unable to hire 34 percent (1,200 of 3,500) of its approved positions.<sup>6</sup>

In addition, these functions were unable to onboard and train the individuals they hired before the filing season began. As of February 27, 2026, the Submission Processing function onboarded approximately 800 (42 percent) of the 1,900 employees it was approved to hire, and the Accounts Management function onboarded 2,300 (66 percent) of approved hires. Figure 2 provides a summary of the status of hiring in the Submission Processing and Accounts Management functions for the 2026 Filing Season.

**Figure 2: Key Filing Season Functions Did Not Meet Their Hiring Goals for the 2026 Filing Season**

Functions	Approved Hires	Onboarded Hires	% Onboarded
Submission Processing	1,900	800	42%
Accounts Management	3,500	2,300	66%

Source: Taxpayer Services management provided reports as of February 27, 2026.

The Submission Processing function processes original and amended tax returns and resolves tax return errors, while the Accounts Management function generally handles taxpayer contacts through telephone and mail and processes adjustments. The Accounts Management function uses the same employees to answer the telephones and process its adjustments inventory. As a result, it must balance resources during the filing season to ensure that it meets telephone service goals while also managing its adjustments inventory.

Submission Processing management stated that they plan to continue onboarding employees during the 2026 Filing Season. Additionally, Accounts Management leadership stated that they plan to onboard additional people who accepted positions with delayed starts, but no other candidates will be onboarded.

To assist with the staffing shortfall in the Accounts Management function, the IRS announced the new *One IRS Initiative*. Employees assigned to the Office of Internal Consulting are temporarily assigned to assist other functions as needed. As of February 27, 2026, the IRS temporarily assigned approximately 800 employees from the Office of Internal Consulting to the Accounts Management function to work individual amended tax return inventory.<sup>7</sup> These employees started the approximately 11-week training class and should be able to help with inventory in May 2026. However, Accounts Management will extend most of these employees

<sup>5</sup> TIGTA, Alert Memoranda for Audit No. 2026400002, *The Internal Revenue Service's Readiness for the 2026 Filing Season*, p.3 (January 2026).

<sup>6</sup> In TIGTA, Alert Memoranda for Audit No. 2026400002, *The Internal Revenue Service's Readiness for the 2026 Filing Season*, p. 3 (January 2026), we reported that the Submission Processing function was approved to hire 2,200 staff. Submission Processing management subsequently informed us that some internal positions were counted twice.

<sup>7</sup> According to Accounts Management leadership, most of the employees were from the Human Capital Office and the Information Technology organization.

for an additional 120 days through approximately early October 2026. We will monitor throughout the remainder of the filing season and report our final assessment later in Calendar Year (CY) 2026.

The Submission Processing function has several initiatives to offset its staffing shortfalls. These initiatives include modernizing the processing of Forms 1040 and 1040-X, *Amended U.S. Individual Income Tax Return*, and expanding the use of FixERS. These initiatives will be discussed in more detail later in this report.

In addition to the *One IRS Initiative* and modernization efforts, Accounts Management also plans to increase overtime usage throughout the fiscal year to mitigate any negative impact of their hiring shortfalls. We plan on conducting a review of the IRS's usage of overtime.

### **Inventories in most of the key tax return processing programs are increasing**

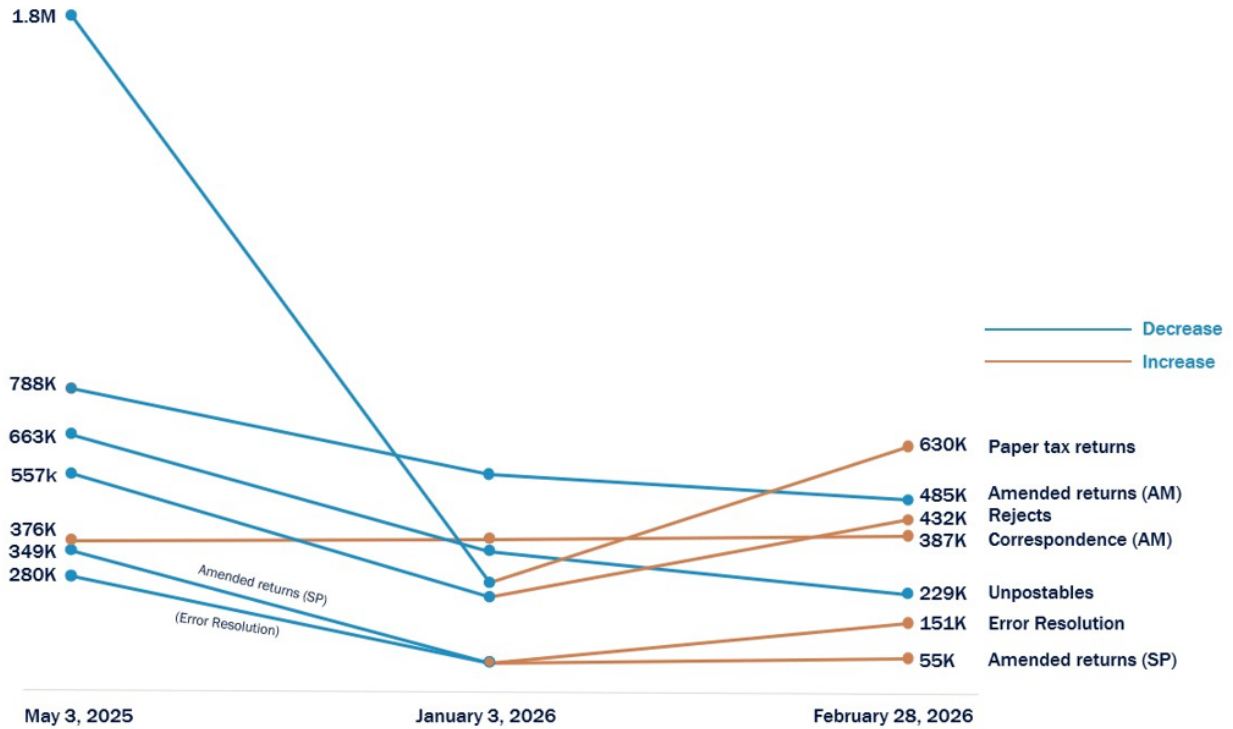
We previously reported that the IRS reduced inventory backlogs in key tax return processing programs during the 2025 Filing Season.<sup>8</sup> As of May 3, 2025, the IRS had an inventory of 4.8 million in the 7 key tax return programs. Except for the correspondence inventory, the IRS continued to make progress reducing the inventory in all key tax return processing programs throughout CY 2025.

Inventories have increased from 1.9 million at the beginning of the 2026 Filing Season to 2.4 million as of the end of February 2026. Generally, inventories increase during the filing season as the IRS balances efforts to answer phone calls and reduce inventories. However, with the reduction in staff, increases in key inventories could become a concern. Figure 3 shows inventory has increased in 5 of the 7 key tax return processing programs during the 2026 Filing Season.

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<sup>8</sup> TIGTA, Report No. 2025-400-048, *Final Results of the 2025 Filing Season*, p. 2 (September 2025).

**Figure 3: Inventory Increased in Many of the Key Tax Return Processing Programs During the 2026 Filing Season<sup>9</sup>**



Source: Taxpayer Services management provided weekly inventory levels as of the week ending May 3, 2025, January 3, 2026, and February 28, 2026. Inventory definitions are available in the glossary. K = Thousands, M = Millions, AM = Accounts Management and SP = Submission Processing.

Hiring shortfalls are not the only factor contributing to the increasing inventories. In January 2026, we reported that staffing losses in the Information Technology function responsible for updating IRS systems for inflation and expiring or new tax provisions could impact the 2026 Filing Season.<sup>10</sup> Taxpayer Services management stated that the paper tax return inventory increased because the computer programming needed to process them was not completed until mid-February 2026.

The IRS establishes timeliness goals for its various tax return processing programs. The goals reflect the desired number of days/weeks it should take to work a tax return from receipt in the program’s inventory. Inventory that is not worked in the desired number of days/weeks is defined as overaged inventory. As of February 28, 2026, more than 72 percent of the amended tax return inventories are overaged. The Error Resolution program has no overaged inventory. Figure 4 provides the inventory levels in key tax return processing programs at the end of February 2026, along with the program’s timeliness goal and the percentage of inventory that is overaged.

<sup>9</sup> Correspondence inventory includes categories for injured spouse and Individual Taxpayer Identification Numbers.

<sup>10</sup> TIGTA, Alert Memoranda for Audit No. 2026400002, *The Internal Revenue Service’s Readiness for the 2026 Filing Season*, p. 5 (January 2026).

**Figure 4: Almost Three-Quarters of the Amended Return Inventory Is Overaged During 2026 Filing Season**

Inventory	Goal	CY 2025		CY 2026	
		Count	% Overaged	Count	% Overaged
Amended Returns (AM)	< 45 days	578K	64%	485K	72%
Amended Returns (SP)	< 30 days	113K	35%	55K	73%
Correspondence (AM)	≤ 30 days	394K	46%	387K	36%
Unpostables	< 15 weeks	269K	38%	229K	28%
Rejects	< 60 days	363K	9%	432K	11%
Error Resolution	< 5 days	145K	0.1%	151K	0%
Paper Tax Returns	< 14 days	330K	N/A <sup>11</sup>	630K	N/A

Source: Taxpayer Services management provided weekly inventory levels as of the weeks ending March 1, 2025, and February 28, 2026. Totals may not add due to rounding. The inventory levels listed are limited to individual tax returns only. K = Thousands, AM = Accounts Management, and SP = Submission Processing.

**New and modified e-file business rules associated with the Child Tax Credit, State and Local Tax deduction, and Adoption Credit are working as intended**

The IRS uses business rules to identify errors on e-filed tax returns at the time the tax returns are filed. We selected six new or modified business rules to determine whether the IRS was accurately rejecting tax returns when applicable, and conversely, whether any tax returns were accepted for processing that should have been rejected. These six business rules are associated with key changes from the One Big Beautiful Bill Act, such as the Child Tax Credit, State and Local Tax deduction, and Adoption Credit. As of February 26, 2026, our analysis determined that all six business rules were working as intended.

We are conducting a separate review of the IRS’s implementation of other key provisions in the One Big Beautiful Bill Act, including the deductions for tips and overtime.

**The IRS continued to expand the use of the automated Error Resolution correction tool**

FixERS is an Error Resolution correction tool that automates the steps an IRS employee would take to resolve specific tax return errors. The IRS has expanded the number of error codes resolved using the FixERS tool each year since the 2022 Filing Season, bringing the total to 35 error codes for the 2026 Filing Season.

As of February 27, 2026, the IRS reports that 211,570 tax returns were added to the IRS’s FixERS tool for potential systemic resolution. From this population, 107,095 (51 percent) tax return errors were systemically resolved while the remaining 49 percent of tax return errors were sent for manual processing. According to Submission Processing management, the FixERS tool does not always have the information needed to resolve the error on the tax return. For example, the

<sup>11</sup> According to the IRS, it does not track the percentage of paper tax returns that do not meet the <14 days goal. The IRS provides the processing status of tax forms on IRS.gov. As of April 3, 2026, the IRS reported that it is processing original individual tax returns received during March 2026.

FixERS tool cannot view the entire electronic tax return. Errors that require data that is not available in the tool are sent for manual processing. Taxpayer Services management noted that the high percentage of errors sent for manual processing is typical for this time of the processing year.

### Efforts Are Underway to Modernize Paper Return Processing

During the 2026 Filing Season, the IRS is implementing two initiatives to modernize paper return processing, the Zero Paper Initiative and amended tax return automation.

- **Zero Paper Initiative** – For the 2026 Filing Season, the Zero Paper Initiative focuses on using contractors to digitize most paper-filed Forms 940, *Employer’s Annual Federal Unemployment (FUTA) Tax Return*; Forms 941, *Employer’s QUARTERLY Federal Tax Return*; and Forms 1040, *U.S. Individual Income Tax Return*; so that they can be processed electronically.<sup>12</sup> The IRS selected four contractors to digitize paper tax returns for the 2026 Filing Season. However, only one contractor is scanning Forms 1040. As of February 28, 2026, this contractor has scanned more than 76,000 (38 percent) of the estimated 201,000 paper-filed Forms 1040 it received from the IRS. We are conducting separate reviews of the IRS’s efforts to modernize the processing of paper-filed tax returns.
- **Amended Tax Return automation** – In May 2023, we recommended and the IRS agreed to prioritize funding and the implementation of automated processing of Form 1040-X.<sup>13</sup> In July 2025, the IRS began automating the processing of e-filed Forms 1040-X with certain adjustments. As of March 27, 2026, the IRS has implemented 45 adjustment scenarios. As of this same date, the IRS reports that 36,159 Forms 1040-X were systemically processed and adjusted. We will continue to monitor and report on the accuracy of this automation process later in CY 2026.

### New Processes and Procedures Were Implemented to Phase Out Paper Refund Checks

Pursuant to Executive Order 14247, all federal agencies, including the IRS, were required to stop issuing paper checks by September 30, 2025.<sup>14</sup> Therefore, refunds paid during the 2026 Filing Season will be delivered electronically with limited exceptions. The IRS took several steps to implement this new requirement including:

- Publishing news articles, including the Frequently Asked Questions on IRS.gov.
- Updating internal guidance to reflect the direct deposit account changes beginning with the 2026 Filing Season.

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<sup>12</sup> This includes more than 200 forms or schedules not including Form 940, Form 941, and Form 1040.

<sup>13</sup> TIGTA, Report No. 2023-46-026, *Additional Actions Are Needed to Reduce Accounts Management Function Inventories to Below Pre-Pandemic Levels*, p. 13 (May 2023).

<sup>14</sup> The executive order promotes operational efficiency by mandating the transition to electronic payments for all federal disbursements and receipts. Our review focuses on the issuance of tax refund checks.

- Developing a business rule to alert taxpayers who e-file their tax return to include a direct deposit account when that information is otherwise missing.
- Creating and issuing Computer Paragraph (CP) 53E, *We Couldn't Direct Deposit Your Form 1040 Refund*, to taxpayers who either did not provide a direct deposit account on their tax return or provided an incorrect direct deposit account.<sup>15</sup> The letter provides information on the direct deposit requirement. As of March 31, 2026, the IRS issued more than 1.9 million CP53E notices to taxpayers.<sup>16</sup>
- Designating an informational toll-free line with message prompts, *i.e.*, there is no live assistor, explaining the new direct deposit process, including why a CP53E is issued and what actions to take. As of March 28, 2026, there were 351,957 calls to this toll-free line.
- Updating the Individual Online Account so taxpayers can add a direct deposit account. As of March 26, 2026, the IRS reported that 469,290 taxpayers updated their direct deposit account using their Individual Online Account.
- Developing a process for taxpayers to obtain a waiver from the direct deposit requirement for certain situations, including religious beliefs, disability, age, *etc.* As of March 30, 2026, the IRS has granted 300,537 waivers for taxpayers, as follows:
  - 261,816 (87 percent) taxpayers were granted a waiver by using existing data available to the IRS, *e.g.*, prisoners, international taxpayers, *etc.* These taxpayers were not sent a CP53E.
  - 14,373 (5 percent) taxpayers requested a waiver through a telephone call.
  - 12,203 (4 percent) taxpayers requested a waiver through their Individual Online Account.
  - 12,145 (4 percent) taxpayers requested a waiver due to failed account verification.

The CP53E states that taxpayers have 30 calendar days from the date the CP53E was issued to log into their Individual Online Account and update their direct deposit account information. If the update is successful, the refund can be reissued to the updated direct deposit account. If no action is taken within 30 days, the IRS will issue a paper check. According to the IRS, paper checks should be issued within approximately 45 days of the date the CP53E was issued, *i.e.*, approximately 6 weeks of issuing the notice.

Figure 5 provides an overview of 2026 Filing Season refund statistics as of March 4, 2026.

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<sup>15</sup> See Appendix II for CP53E.

<sup>16</sup> The CP53E notice is sent individually to taxpayers and to designated representatives on the return. One tax return could potentially generate up to three notices (Married Filing Jointly Taxpayers and their representative).

**Figure 5: Refund Category Metrics When Compared to the 2025 Filing Season**

Refund Category	2025 Filing Season	2026 Filing Season
Total Tax Returns With a Direct Deposit Account	37.1M	39.2M
Average Refund Amount on Tax Returns With a Direct Deposit Account	\$3,420	\$3,698
Total Tax Returns Without a Direct Deposit Account	2.3M	800K
Average Refund Amount on Tax Returns Without a Direct Deposit Account	\$2,781	\$5,624

Source: Taxpayer Services management provided information reports and other statistics as of weeks ending March 4, 2025, and March 4, 2026, respectively. Figures are rounded. M = Millions, K = Thousands.

On February 23, 2026, we notified Taxpayer Services management of our concerns that the CP53E notice could be confusing for taxpayers who did not request their refund to be delivered as a direct deposit. For example, the CP53E notice states that the IRS could not process the taxpayer’s direct deposit, which could be confusing for a taxpayer who did not provide direct deposit information because they filed a balance due return. Taxpayer Services management generally agreed with our assessment and will address our concerns in the next revision of the CP53E. We plan to conduct a separate review to evaluate the implementation of Executive Order 14247 to eliminate paper checks.



## Providing Customer Service

### Millions of Taxpayers Were Assisted by Customer Service Initiatives

The IRS assists millions of taxpayers online via its website, *i.e.*, IRS.gov, mobile tools, and social media platforms. The IRS also provides assistance via the telephone as well as face-to-face at its Taxpayer Assistance Centers (TAC), Volunteer Income Tax Assistance sites, and Tax Counseling for the Elderly sites. In addition, the IRS provides the processing status of tax forms on IRS.gov. For example, as of April 3, 2026, the IRS reported that it is processing original individual tax returns received during March 2026 and amended individual tax returns received during January 2026. In addition, the IRS reported that individual e-filed tax returns are generally processed within 21 calendar days.






### **Online Account users grew**

The IRS provides self-assistance options that enable taxpayers to access the information they need 24 hours a day, 7 days a week. The most notable self-assistance option is IRS.gov. The IRS’s website provides several online/mobile tools to assist taxpayers. As of February 28, 2026, the IRS

reported 287.2 million visits to IRS.gov for the 2026 Filing Season.<sup>17</sup> In addition, the number of Online Account users continues to grow. An online account allows taxpayers to view specific details about their federal tax account, such as how much they owe or their payment history. Other features available to taxpayers when they log on to their online account include the ability to view the status of an audit and electronically sign a Power of Attorney form. As mentioned previously, taxpayers can also add or update their direct deposit account information. As of February 28, 2026, the number of Online Accounts had grown to 64.4 million, a 25 percent increase from the same time last year.

Figure 6 provides examples of these online or mobile tools and the number of times they were used or the total number of users.

**Figure 6: Usage of Online or Mobile Tools**

Tool		PY 2025 Uses	PY 2026 Uses
	<b>Where's My Refund?</b> Allows taxpayers to check the status of their refund using the most up-to-date information available to the IRS.	209.7M	213.5M
	<b>Where's My Amended Return?</b> Allows taxpayers to check the status of their amended tax return using the most up-to-date information available to the IRS.	1.1M	1.0M
	<b>Interactive Tax Assistant</b> Allows taxpayers to obtain responses to tax law questions by taking them through a series of questions.	0.7M	0.6M
		<b>Users</b>	<b>Users</b>
	<b>Online Accounts</b> Allows individuals, businesses, and tax professionals to view specific details about their federal tax account. For example, the amount owed, payment history, etc.	51.5M <sup>18</sup>	64.4M
		<b>Active Users</b>	<b>Active Users</b>
	<b>IRS2Go</b> Allows taxpayers to check the status of their tax refund, make a payment, find free tax preparation, etc., through a mobile application.	4.8M	4.1M

Source: Taxpayer Services management provided information reports and statistics as of the weeks ending March 1, 2025, and February 28, 2026, except for Online Accounts data that was through February 22, 2025, for PY 2025. PY = Processing Year, M = Millions.

<sup>17</sup> According to the IRS, the reporting metrics changed beginning in August 2025 to include additional metrics like secure access sessions, applications, etc.

<sup>18</sup> Due to IRS reporting issues, this does not include data from February 9, 2025, through February 11, 2025.

**IRS social media followers and views decreased from last year**

The IRS also uses social media platforms to share the latest information on tax changes, scam alerts, initiatives, and products and services. In addition, the IRS provides short and informative online videos. Figure 7 shows a comparison of the IRS’s reported social media followers and views for CYs 2025 and 2026.<sup>19</sup>

**Figure 7: Social Media Followers and Views Decreased**

	CY 2025	CY 2026
Followers	1.4M	1.3M
Views	34.0M	33.3M

*Source: Taxpayer Services management provided statistics as of February 28, 2025, and February 28, 2026. M = Millions.*

**Taxpayers are waiting longer for their phone calls to be answered and are experiencing a lower rate of service**

The IRS provides individual taxpayers with telephone assistance Monday through Friday from 7 a.m. to 7 p.m. local time. The Accounts Management function anticipates receiving approximately 13.8 million telephone calls requesting assistance during the 2026 Filing Season. As of February 28, 2026, the IRS had received 1.3 million fewer telephone calls than the same time last year. Accounts Management leadership stated that they have not seen the demand for telephone assistance during the filing season as they originally anticipated. According to the IRS, during the filing season, wait times can average three minutes. During periods of high call volume, *i.e.*, when wait times exceed 15 minutes, the IRS may offer taxpayers a callback option instead of waiting on hold. As of February 28, 2026, the average speed of answer was 8.2 minutes.

For the 2026 Filing Season, the IRS implemented a telephone assistance measure called the Assistor Service Rate. The Assistor Service Rate is similar to the Level of Service. The only difference is that the Assistor Service Rate includes contacts answered through Live Chat. Accounts Management leadership explained that for the 2026 Filing Season the Assistor Service Rate and Level of Service are comparative measures because the use of Live Chat is limited in scope.<sup>20</sup> To address the staffing shortfalls mentioned previously, Accounts Management leadership reduced the Level of Service or Assistor Service Rate goal to 70 percent during the 2026 Filing Season, compared with 85 percent goal during the 2025 Filing Season. Through February 28, 2026, the Accounts Management function has met its reduced Assistor Service Rate goal of 70 percent.

Figure 8 shows a comparison of telephone performance statistics for CYs 2025 and 2026. The Level of Access, which TIGTA developed, is less than the IRS’s reported Assistor Service Rate. The Level of Access uses the total number of calls seeking assistance that ultimately receive

<sup>19</sup> Individuals may use more than one social media platform. Therefore, it would not be appropriate to consider the total number of followers as unique individuals.

<sup>20</sup> During the 2026 Filing Season, Live Chat offered by Accounts Management is only answering questions for individual international taxpayer questions about amended tax returns and transcripts. The IRS plans to expand this service for next filing season.

assistance from the IRS. In contrast, the IRS’s Assistor Service Rate uses calls routed to an assistor that ultimately receive assistance from the IRS.

**Figure 8: Less Telephone Calls Were Answered When Compared to Calendar Year 2025**

Key Program Metric	CY 2025	CY 2026
Assistor Calls Answered	4.5M	3.2M
IRS Calculated Level of Service	87%	N/A
Assistor Service Rate	N/A	73%
Average Speed of Answer (minutes)	3.4	8.2
TIGTA-Developed Level of Access <sup>21</sup>	30%	44%

Source: Taxpayer Services management provided information reports as of March 1, 2025, and February 28, 2026. M = Millions.

### Taxpayer 360 is being developed to improve service provided to taxpayers

The IRS is developing Taxpayer 360, which will provide intuitive, artificial intelligence enabled tools, and user-friendly interfaces to enable more efficient issue resolution for taxpayers and the IRS. Taxpayer 360 should make it faster and easier for employees to help taxpayers. However, Taxpayer 360 experienced delays due to the shutdown and resource prioritization and realignment. The IRS released the first phase of Taxpayer 360 to customer service representatives in the Accounts Management function leading up to February 16, 2026, *i.e.*, President’s Day peak. This first release includes the use of artificial intelligence to research the Internal Revenue Manual sections and accurately answer questions. As of March 7, 2026, the IRS reports that there are over 9,000 users with access to the first release. However, usage is not mandatory. We plan to conduct a separate review to evaluate the implementation of Taxpayer 360.






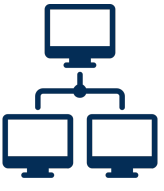
### The TACs served fewer taxpayers than during the 2025 Filing Season

TACs are local offices staffed by IRS employees nationwide who are trained to provide a variety of services, including answering tax account questions, taking cash payments, and authenticating the identity of individuals who have been identified as potential victims of tax-related identity theft.

Figure 9 shows that the IRS has served more than 684,000 taxpayers via TACs as of February 28, 2026, a decrease of 26 percent from Fiscal Year (FY) 2025.

<sup>21</sup> The TIGTA-Developed Level of Access calculation uses the total automated calls answered. For the 2026 Filing Season, TIGTA calculated Level of Access as taking the sum of assistor calls answered (3.2 million) and automated calls answered (1.9 million) divided by the total dialed number attempts during open hours (11.7 million).  $(3.2 \text{ million} + 1.9 \text{ million}) / 11.7 \text{ million} = 43.6 \text{ percent (rounded to 44 percent)}$ . According to the IRS, for CY 2025, this reporting did not include new automation services handled in the new voice bot platform. The IRS was working to consolidate the reporting of all automation services.

**Figure 9: Fewer Taxpayers Were Served by TACs**

	Method	FY 2025	FY 2026
	<p><b>Telephone</b></p> <p>The IRS generally requires all taxpayers wishing to use a TAC service to call its appointment telephone line. The IRS attempts to resolve a taxpayer’s question to prevent the need for an in-person visit.</p>	359,767	238,736
 Mon. – Fri.	<p><b>In-Person (Normal Hours)<sup>22</sup></b></p> <p>The IRS offers in-person appointments at 353 TACs nationwide for taxpayers whose issue cannot be resolved via the telephone. The operating status of the TACs can vary day-to-day due to illness, staff leaving, or staff taking other positions within the IRS. As of February 16, 2026, 169 of the 353 TACs were staffed with 1 or 2 employees.</p>	566,707	440,679
 Saturday	<p><b>In-Person (Weekend Hours)</b></p> <p>The IRS offered services at 61 TACs on Saturday, February 28, 2026, from 9 a.m. to 4 p.m. Appointments take priority, but walk-ins will be assisted if staff are available. During the 2025 Filing Season, the IRS offered services at 42 TACs on Saturday, February 22, 2025.</p>	1,301	2,261
	<p><b>Web Service Delivery</b></p> <p>The IRS implemented this initiative to provide taxpayers the opportunity to receive face-to-face assistance from an IRS representative over the internet. The virtual conference is scheduled by appointment only, like other face-to-face service options.</p>	1,800	2,161
 Social Security	<p><b>Co-Located Sites with the Social Security Administration</b></p> <p>The IRS implemented this initiative to promote efficiency and cost savings. Taxpayers can receive service at a location where the IRS is co-located with a Social Security Administration office.</p>	377	126
	<p><b>Virtual Service Delivery</b></p> <p>The IRS implemented this initiative to expand face-to-face assistance to taxpayers if no TAC is in their geographic area. It integrates video and audio technology to allow taxpayers to see and hear an IRS assistor located at a remote TAC, giving taxpayers “virtual face-to-face interactions” with assistors.</p>	340	136
<b>Total Taxpayers Served</b>		<b>930,292</b>	<b>684,099</b>

Source: Taxpayer Services management provided information reports and other statistics as of weeks ending March 1, 2025, and February 28, 2026.

<sup>22</sup> This includes taxpayers who did not show up for their appointment and who walked in without an appointment.

Taxpayer Services management stated that the decrease in taxpayers served in FY 2026 compared to FY 2025 is due to a combination of external and operation factors, *e.g.*, inclement weather, government shutdown, reduced workforce, *etc.*, that temporarily affected service. In addition, increased availability of IRS online services may have contributed to decreases in taxpayers served in TACs. We plan to conduct a separate review to evaluate the actions taken at TACs.

**Volunteer Program site usage is similar to last year**

The Volunteer Program plays a significant role in the IRS’s efforts to improve taxpayer service and facilitate participation in the tax system. The two main components in the Volunteer Program are the Volunteer Income Tax Assistance and the Tax Counseling for the Elderly programs. These programs provide no-cost tax return preparation and e-filing to low-to-moderate income and elderly taxpayers. Figure 10 shows the number of tax returns prepared by volunteers and number of sites for FYs 2025 and 2026.

**Figure 10: Volunteer Program Sites and Returns Prepared**

	FY 2025	FY 2026
Tax Returns	1.0M	925K
Sites	8,401	8,114

*Source: Taxpayer Services management provided reports showing the number of tax returns prepared and number of sites as of March 2, 2025, and March 2, 2026. K = Thousands and M = Millions.*



**Detecting and Preventing Tax Refund Fraud**

**Fraud Detection Processes Continue to Prevent and Detect the Issuance of Millions of Dollars in Fraudulent Refunds**

The IRS continues to detect and prevent the issuance of refunds on tax returns identified as fraudulently filed or filed by identity thieves. In addition, the IRS also attempts to proactively prevent identity theft by issuing Identity Protection Personal Identification Numbers (IP PIN), as discussed later in this report.

**Thousands of fraudulent tax returns were stopped before the refund was paid**

Each year, the IRS identifies numerous tax returns with known fraudulent schemes. As of February 28, 2026, the IRS has stopped over \$613 million in fraudulent refunds.

Depending upon when the scheme was identified, the IRS may be able to stop the tax return and associated refund from being paid. If a scheme was identified after the refund was paid, the

IRS still identifies the tax return, and then other functions may select these tax returns for post-refund compliance processes.

Figure 11 shows that the number of fraudulent tax returns identified and stopped in CYs 2025 and 2026.

**Figure 11: Fewer Fraudulent Tax Returns Were Identified and Stopped**

	CY 2025	CY 2026
Returns Identified	58,276	32,875
Amount Identified	\$916.3M	\$618.1M
Returns Stopped	57,022	32,515
Amount Stopped	\$908.3M	\$613.1M

*Source: Taxpayer Services management provided fraudulent tax return statistics as of February 22, 2025, and as of February 28, 2026. M = Millions.*

Taxpayer Services management stated that the decrease in the number of fraudulent tax returns identified was due to a change in procedures to suspend these tax returns. During CY 2026, the IRS extended the time a tax return is suspended for verification so it could consider additional information returns before moving them into the appropriate treatment stream.

**More tax returns involving identity theft were detected**

The IRS uses filters to detect tax returns with characteristics of confirmed identity theft, including amounts claimed for income and withholding, filing requirements, prisoner status, taxpayer age, and filing history. Tax returns identified by these filters are held during processing until the IRS can verify the taxpayer’s identity. Taxpayers can use their Individual Online Account or a dedicated toll-free telephone number to verify their identity. The IRS strives to process the taxpayer’s tax return within nine weeks of the taxpayer successfully verifying their identity.

If the individual’s identity cannot be confirmed, the IRS removes the tax return from processing to prevent the issuance of a fraudulent refund. For the 2026 Filing Season, the IRS is using 294 filters to detect potential identity theft tax returns and prevent the issuance of fraudulent refunds. In comparison, the IRS used 295 filters for the 2025 Filing Season. Figure 12 shows the number of identity theft tax returns the IRS identified and subsequently confirmed as fraudulent in PYs 2025 and 2026. The IRS continues to evaluate selected tax returns until a determination is made, *i.e.*, confirmed identity theft.

**Figure 12: Confirmed Identity Theft Tax Returns Increased**

	PY 2025	PY 2026
Tax Returns Identified	678K	1.3M
Amount Identified	\$5.5B <sup>23</sup>	\$9.9B
Tax Returns Confirmed as Identity Theft	6K	19K
Amount Protected	\$53.9M	\$138.5M

*Source: Taxpayer Services management provided fraudulent tax return statistics as of February 24, 2025, and February 26, 2026. B = Billions, K = Thousands, and M = Millions.*

Taxpayer Services management stated that identity theft selection was down during PY 2025 but returned to normal in PY 2026. We plan to report on our final assessment of the 2026 Filing Season later in CY 2026.

### **The IRS continues to issue more IP PINs to help prevent identity theft**

The IRS uses the IP PIN, a six-digit number assigned to eligible taxpayers to help prevent an identity thief from filing a fraudulent tax return using a legitimate taxpayer’s Social Security Number (SSN).<sup>24</sup> The IP PIN is known only to the taxpayer and the IRS. It acts as an authentication number to validate the owner of the SSN listed on the tax return. This helps the IRS verify the taxpayer’s identity when they file their tax return.

The IRS automatically issues an IP PIN to confirmed identity theft victims if the case is resolved before the start of the next filing season. These taxpayers will continue to receive an IP PIN notice before each filing season thereafter. In addition, taxpayers can voluntarily request an IP PIN through their Individual Online Account.

Figure 13 shows the number of IP PINs issued to taxpayers for use in filing tax returns for PYs 2025 and 2026.

<sup>23</sup> In TIGTA, Report No. 2025-400-026, *Interim Results of the 2025 Filing Season*, p. 7 (June 2025), we reported that the amount of refunds identified from confirmed identity theft tax returns was \$5.4 billion. However, due to a rounding error, the actual amount of refunds identified was \$5.5 billion.

<sup>24</sup> Anyone who has an SSN or an Individual Taxpayer Identification Number and can verify their identity is eligible to enroll in the IP PIN program.

**Figure 13: The Number of IP PINs Issued Increased**

Method of Issuance	PY 2025	PY 2026
Taxpayer Requested (Online)	473K	571K
IRS Issued (Paper)	5.8M	6.0M
<b>TOTAL</b>	<b>6.3M</b>	<b>6.6M</b>

Source: Taxpayer Services management provided IP PIN statistics as of March 1, 2025, and March 1, 2026. K = Thousands and M = Millions.

**The number of prisoner tax returns stopped increased from last year**

To combat refund fraud associated with tax returns filed using prisoner SSNs, the IRS compiles a list of prisoners, referred to as the Prisoner File.<sup>25</sup> The IRS uses this list to identify tax returns filed using a prisoner’s SSN for additional screening. Figure 14 shows the number of tax returns identified with a prisoner SSN and stopped as fraudulent in CYs 2025 and 2026.

**Figure 14: Fewer Prisoner Tax Returns Were Detected but More Tax Returns Were Stopped**

	CY 2025	CY 2026
Tax Returns Detected	14,625	12,619
Tax Returns Stopped	5	2,263
Amount Protected	\$43.2K	\$7.5M

Source: Taxpayer Services management provided fraudulent tax return prisoner strategy statistics as of February 22, 2025, and February 22, 2026. K = Thousands and M = Millions.

Taxpayer Services management stated that the increase in the number of prisoner tax returns stopped was a result of the One Big Beautiful Bill Act and changes to some refundable credits.

We are continuing to assess the IRS’s processing of individual tax returns, its efforts to detect and prevent tax refund fraud and customer service provided to taxpayers during the 2026 Filing Season through early May 2026. We plan to report on our final assessment of the 2026 Filing Season later in CY 2026.

<sup>25</sup> The Prisoner File contains information received from the Federal Bureau of Prisons and State Departments of Corrections as well as Prisoner Update Processing System data from the Social Security Administration.

## Appendix I

### **Detailed Objective, Scope, and Methodology**

The overall objective of this review was to evaluate whether the IRS timely and accurately processed individual paper and e-filed tax returns during the 2026 Filing Season. To accomplish our objective, we:

- Identified volumes of paper and e-filed tax returns received as of the week ending February 28, 2026, from the IRS Weekly Filing Season reports and compared the statistics to the same period for the 2025 Filing Season.
- Determined whether IRS reports indicated that individual tax returns were being processed timely and accurately.
- Ensured that selected new and revised business rules related to the One Big Beautiful Bill Act were working as intended and functioning properly as of February 26, 2026.
- Obtained information related to the Submission Processing and Accounts Management functions' hiring and onboarding efforts.
- Monitored the implementation of IRS modernization initiatives for the 2026 Filing Season.
- Identified results of the IRS's tax refund fraud programs, including identity theft and prisoner refund fraud.
- Identified results of the IRS's customer service programs, including self-assistance options, social media platforms, the TAC Programs, the Toll-Free Telephone Assistance Program, and the Volunteer Program.

#### **Performance of This Review**

This review was performed with information obtained from Taxpayer Services Division personnel in Atlanta, Georgia; and Ogden, Utah; during the period October 2025 through April 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**

During this review, we obtained extracts from the Modernized Tax Return Database for Processing Year 2026. Before relying on the data, we ensured that each file contained the specific data elements we requested. In addition, we selected judgmental samples of each extract and verified that the data in the extracts were the same as the data captured in the Employee User Portal database.<sup>1</sup> We also performed analysis on the Modernized Tax Return Database extracts to ensure the validity and reasonableness of our data, such as ranges of dollar

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



values and obvious invalid values. We determined that the data were sufficiently reliable for 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 process for planning, organizing, directing, and controlling program operations for the 2026 Filing Season. We evaluated these controls by monitoring IRS weekly inventory in key tax return processing programs, reviewing IRS procedures, and reviewing IRS reports.

**Appendix II**

**CP53E, We Couldn't Direct Deposit Your Form 1040 Refund**

	Department of the Treasury <b>Notice CP53E</b> Internal Revenue Service Ogden, UT 84201-0035	<b>2D Barcode</b>	IRS
Taxpayer Name Taxpayer Address City, State, Zip		April 08, 2026	
<b>We couldn't direct deposit your 2025 Form 1040 refund</b>			
Executive Order 14247, mandates the transition to electronic payments for all Federal disbursements, including tax refunds, except under certain circumstances. Refer to <a href="https://www.irs.gov/ModernPayments">IRS.gov/ModernPayments</a> for more information.			
<b>What you need to know</b>			
We couldn't process your direct deposit due to one of the following:			
<ul style="list-style-type: none"><li>• A bank account number wasn't provided on your tax return.</li><li>• Your financial institution rejected the refund due to an invalid bank account number.</li><li>• Your bank account couldn't be validated.</li></ul>			
NOTE: When your refund is issued, it may be subject to offset if you have other outstanding liabilities.			
<b>What you need to do</b>			
You have 30 days to provide us:			
<ul style="list-style-type: none"><li>• A new or updated bank account number.</li><li>• Update your direct deposit information by creating or logging into <a href="https://www.irs.gov/Account">IRS.gov/Account</a> or using the QR code. You can also find additional guidance if you don't have a bank account.</li></ul>			
<b>Additional information</b>			
NOTE: IRS employees can't update bank account information.			
<ul style="list-style-type: none"><li>• Visit <a href="https://www.irs.gov/CP53E">IRS.gov/CP53E</a></li><li>• You can contact your financial institution to explain why your direct deposit was rejected.</li><li>• Call our information line at 866-325-4066 for additional details.</li><li>• For assistance with creating an IRS online account, refer to <a href="https://www.irs.help.id.me">irs.help.id.me</a>.</li><li>• If you don't take any action to provide us with direct deposit information or an exception condition, your refund will take longer to process. The refund check will be mailed within six weeks from the date of the notice, if there are no other issues with your return.</li></ul>			
Notice CP53E	Tax period YYYY	Taxpayer Identification number XXX- XX-1234	Page 1 of 1

Source: Taxpayer Services division provided CP53E notice as of June 2026.

## Glossary of Terms

Term	Definition
Amended Tax Return	A tax return that is submitted by a taxpayer after their original tax return has been submitted to the IRS. Individual amended tax returns are processed by both the Submission Processing and Accounts Management functions, depending upon certain criteria on the tax return.
Amended Tax Return Automation	A systemic process used by the Submission Processing function that automates certain adjustments related to amended tax returns.
Assistor Service Rate	A new measure that would replace Level of Service in Calendar Year 2026. The measure includes service provided by assistors over the phone and through Live Chat.
Business Rule	Used to validate information included on e-filed tax returns for acceptance into tax return processing. The IRS will reject e-filed tax returns from processing when the tax return does not meet the criteria of the rule.
Correspondence	Correspondence is all written communications initiated by a taxpayer or taxpayer representative, excluding tax returns, whether solicited or unsolicited.
Employee User Portal	The internal IRS portal that allows employees to access IRS data and systems, such as tax administration processing systems and financial information systems, in a secure, authenticated session.
Error Resolution	An online computer application used by tax examiners to correct errors identified on individual or business tax returns during processing.
Filing Season	The period from January 1 through mid-April when most individual income tax returns are filed.
Fiscal Year	Any yearly accounting period, regardless of its relationship to a calendar year. The federal government's fiscal year begins on October 1 and ends on September 30.
Free File	The Free File Program is a public-private partnership between the IRS and a consortium of tax preparation software companies that provide free electronic preparation and filing of federal tax returns for eligible taxpayers.
Individual Online Account	The IRS Individual Online Account is a secure, personalized digital service and acts as a centralized, paperless tool to give individuals direct access to their tax information. Taxpayers can view a variety of important tax-related details, make payments, request transcripts, track refunds, <i>etc.</i>
Individual Taxpayer Identification Number	A nine-digit number assigned by the IRS to taxpayers who are required to have a Taxpayer Identification Number for federal tax purposes but are not eligible to obtain an SSN.

## Interim Results of the 2026 Filing Season

Term	Definition
Level of Access	The total number of calls seeking assistance that ultimately receive assistance from the IRS. This is computed by taking the sum of Assistor Calls Answered and Automated Calls Answered divided by Total Dialed Number Attempts during open hours.
Level of Service	The primary measure of service to taxpayers. It represents the relative success rate of taxpayers who call the IRS Accounts Management function's telephone lines seeking assistance from an assistor. Further, it is a budget measure used to determine the resources for the toll-free telephone lines. The IRS's measure is titled Customer Service Representative Level of Service.
Modernized Tax Return Database	The official repository of all electronic returns processed through the Modernized e-file system.
Paper Tax Returns	Tax returns that are submitted to the IRS by mail and must be manually worked through the IRS processing pipeline.
Processing Year	The calendar year that the IRS processes the tax return or document.
Rejects	Tax returns that cannot be processed, usually due to missing or incomplete information. Tax examiners correspond with the taxpayer to clarify an entry on a tax return. When the taxpayer responds, the tax examiner will resolve the issue, and the tax return will continue processing.
Social Security Number	A nine-digit number issued to an individual by the Social Security Administration. The IRS uses this number to process tax documents and returns.
Taxpayer 360	An integrated case management system that consolidates all relevant information an Accounts Management employee may need to help taxpayers in a single database.
Taxpayer Assistance Center	Local offices (located nationwide) staffed by IRS employees who are trained to provide a variety of services including answering tax account questions, taking cash payments, and authenticating the identity of individuals who have been identified as potential victims of tax-related identity theft.
Unpostables	Transactions that will not post to the taxpayer's account because they failed validity checks. The unpostable condition must be resolved to complete processing of the transaction.
Zero Paper Initiative	The IRS's combined modernization and digitalization efforts for the processing of paper-filed tax returns, correspondence, and other documents.

## **Abbreviations**

CP	Computer Paragraph
e-file(d); e-filing	Electronically File(d); Electronic Filing
FY	Fiscal Year
IP PIN	Identity Protection Personal Identification Number
IRS	Internal Revenue Service
SSN	Social Security Number
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  
[TIGTACommunications@tigta.treas.gov](mailto:TIGTACommunications@tigta.treas.gov).**

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