TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

The Process To Resolve Identity Theft Cases Is Long, Costly, and Frustrating for Taxpayers

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HIGHLIGHTS: The Process To Resolve Identity Theft Cases Is Long, Costly, and Frustrating for Taxpayers

Final Audit Report issued on September 21, 2026 **Report Number 2026-100-050**

Why TIGTA Did This Audit

The Identity Theft Victim Assistance (IDTVA) function evaluates taxpayers' claims of identity theft (IDT) and some IRS identified potential IDT cases. The IRS aims to resolve IDT claims within 120 calendar days of receipt. However, in Fiscal Year (FY) 2021, IDTVA case receipts nearly quadrupled in volume, in part due to the pandemic. This caused a backlog of unworked cases that has persisted into FY 2025. We evaluated the IRS's efforts to reduce the inventory backlog of IDT cases.

Impact on Tax Administration

The Taxpayer First Act (enacted in 2019) requires the IRS to establish standards for detecting and preventing instances of IDT and tax refund fraud while expediting the investigation and resolution of IDT and refund processing. It also requires the IRS to notify taxpayers about case initiations and any determinations made about their IDT cases. From FY 2023 through FY 2025, taxpayers have waited 20 months on average for the IRS to process their IDT case. These lengthy delays can frustrate and burden taxpayers while they wait to receive their refunds. Further, the delays cause the IRS to pay interest on the delayed refunds.

What TIGTA Found

IRS management took some actions to reduce the backlog of IDT cases, such as increasing the number of fully trained staff to address IDT cases. However, further actions are needed to reduce the IDTVA function's case inventory backlog to a manageable level.

Once potential IDT is identified, IDTVA places the case into an unassigned inventory. These cases are worked on a first-in, first-out basis and will remain unassigned until an assistor is available. We determined that the IRS needs to improve how it assigns and processes IDTVA cases. We reviewed 114 IDT cases that were closed during FY 2023 and identified that the average processing time was nearly 2 years. However, we determined that most of this time was spent waiting for an assistor to be available to work on the case. These processing delays are costly to the government. For example, we determined that the IRS paid approximately $124.2 million in refund interest on cases closed by IDTVA from FY 2023 through FY 2025.

In addition, the IDTVA function does not always update taxpayers on the status of their IDT cases. For example, in FY 2023, the IDTVA sent acknowledgment letters to only 33 (29 percent) of the 114 IDT cases we reviewed. Based on our analysis, we estimate that over 50,000 taxpayers did not receive correspondence for status updates concerning their IDT cases. In FY 2024, IDTVA revised its policies to discontinue sending acknowledgment letters for taxpayer-initiated IDT cases due to the potential for fraud and does not send acknowledgment letters to taxpayers if the IRS identifies the potential IDT. In these IRS identified cases, the taxpayer may not know that their return has been flagged for potential IDT and individuals may be deprived of the information needed to protect themselves from further harm. In either case, this means that some taxpayers do not hear anything from the IRS about the status of their IDT case while they wait on average almost 20 months for the IRS to resolve their cases.

What TIGTA Recommended

We made three recommendations to the Chief, Taxpayer Services including: developing procedures to expedite assignment of cases to active inventory; developing and implementing procedures for providing identity theft acknowledgment letters to all affected taxpayers upon receipt of a Form 14039, *Identity Theft Affidavit*, claim or when potential IDT is suspected on a taxpayer's account; and that Taxpayer Services develop a process to verify that acknowledgment letters are sent, as appropriate, and that all taxpayers receive a closing letter.

IRS management agreed with two of our recommendations. They disagreed with the third recommendation, stating that they already have processes in place to verify that the appropriate acknowledgment and closing letters are sent.

TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20024

September 21, 2026

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Diana M. Tengesdal
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – The Process To Resolve Identity Theft Cases Is Long, Costly, and Frustrating for Taxpayers (Audit No.: 2024100013)

This report presents the results of our review to evaluate the Internal Revenue Service's (IRS) efforts to reduce the inventory backlog of identity theft cases. This audit was conducted as part of our Fiscal Year 2025 Annual Audit Plan and addresses the major management and performance challenge of *Improving Taxpayer Service and 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).

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Background

Identity theft (IDT) for the purpose of committing refund fraud occurs when an individual uses another person's name and Taxpayer Identification Number to file a fraudulent tax return. The Internal Revenue Service (IRS) attempts to combat IDT with prevention, detection, and victim assistance. When a taxpayer is identified for IDT, either by self-reporting or because of the IRS's IDT filters, it places a burden on them and presents a major challenge to the IRS. IDT cases are worked primarily by two functions, outlined in Figure 1.

Figure 1: IRS Identity Theft Functions

Taxpayer Protection Program
Uses a series of filters, scoring systems, and manual selection to identify potential IDT cases before issuing taxpayer refunds. The IRS initiates this process.
Identity Theft Victim Assistance
Evaluates IDT after tax refunds have been issued. This process can be initiated either by the taxpayer or the IRS.

Source: The Internal Revenue Manual.

In May 2026, we issued a report that focused on some aspects of the Taxpayer Protection Program.[1] Specifically, our review evaluated the IRS's service-wide revenue protection strategy for individual tax returns, including its use of IDT filters. We noted that the IRS must balance its fraud detection efforts against the burden it may cause taxpayers. We are also conducting a review of the Taxpayer Protection Program to determine the program's effectiveness in accurately resolving suspected IDT cases.

This review focused on the Identity Theft Victim Assistance (IDTVA) function, which is part of the Accounts Management (AM) operations and its mission is to:

- Reduce the time it takes to process IDT cases.
- Improve the customer experience.
- Ensure that taxpayer accounts accurately reflect the true account holder.
- Ensure that victims of IDT are made whole (*e.g.*, the issue has been resolved and missing or misapplied payments are correctly applied to the taxpayer's account).

Employees within IDTVA include Customer Service Representatives and Tax Examiners (hereafter referred to as assistors) who are responsible for resolving IDT cases. IDTVA Customer Service Representatives also answer taxpayer phone calls on various IRS customer service telephone lines. IDTVA assistors research the taxpayer's account to determine if IDT fraud is present and take appropriate actions to ensure that the correct return is posted and refunds, if warranted, are issued to the correct taxpayer. IDT cases are generally processed on a first-in, first-out basis. The cases are assigned and worked using the Correspondence Imaging Inventory (CII) system, which distributes cases based on the IDTVA assistors' skills (*e.g.*, the type of cases or documents the assistor is trained to process) and inventory volume.

[1] TIGTA, Report No. 2026-400-019, *The IRS Continues to Improve the Detection and Prevention of Individual Identity Theft* (May 2026).

Cases worked by the IDTVA function can be either non-tax-related or tax-related.[2] Tax-related cases directly affect a taxpayer's ability to file tax returns and receive refunds. For example, if a duplicate return was filed, the IRS generally withholds all taxpayer refunds for any tax year where the refund has not been issued until the IDTVA assistors make a final determination on the case. Tax-related cases represented nearly all (95 percent) of the IDTVA inventory in Fiscal Year (FY) 2023.

In FY 2021, IDTVA case receipts nearly quadrupled in volume, in part due to the pandemic. Case receipts remain significantly elevated due to the increased prevalence and sophistication of IDT fraud. Figure 2 shows the change in IDTVA inventory from FY 2020 through FY 2025.

Figure 2: IDTVA Case Receipts Nearly Quadrupled in FY 2021, Resulting in an Inventory Backlog That Continued Through FY 2025

Fiscal Year	2020	2021	2022	2023	2024	2025
Beginning Inventory	11,666	54,690	270,931	345,778	485,313	473,608
Receipts	87,734	330,169	231,272	297,563	289,627	267,193
Closures	44,710	113,928	156,425	158,028	301,332	425,061
Ending Inventory	**54,690**	**270,931**	**345,778**	**485,313**	**473,608**	**315,740**

Source: FYs 2020 through 2025 IDTVA Reports, Analysis, and Data Closed Inventory Reports.[3]

The IRS uses different categories to identify the origin of each potential IDT case. Our review focused on IDT 1 and IDT 3 tax-related cases, as these cases made up approximately 87 percent of the total IDTVA FY 2023 ending inventory. For example, IDT 1 indicates that the taxpayer self-reported a potential IDT case.[4] This may occur when a taxpayer attempts to file their tax return and learns that one has already been filed using their personal information. These cases are prioritized because the taxpayer has requested assistance in resolving the IDT issue.

IDT 3 indicates that the IRS AM employees identified potential IDT through manual research on the taxpayers or through systemic indicators. In these cases, the taxpayer may not know that their return has been flagged for potential IDT. There are other codes that indicate that the potential IDT case was either part of a data breach, identified by the IRS's Electronic Fraud Detection System, or that the IDT is non-tax-related (*i.e.*, the taxpayer reported unauthorized credit card transactions).

[2] IDTVA classifies their inventory into Accounts or Specialties inventories. Our review focused on Accounts tax-related inventory only. We did not review Specialties IDT inventory. See Appendix IV for a glossary of terms.

[3] The FY 2025 data in Figure 2 is as of September 27, 2025.

[4] Taxpayers report potential IDT on IRS Form 14039, *Identity Theft Affidavit*.

Required notifications to the taxpayer

The Taxpayer Bill of Rights states that taxpayers have the right to be informed along with the right to prompt assistance in their dealings with the IRS.[5] When something happens to a taxpayer's account, that taxpayer has the right to be informed about the activity.

The Taxpayer First Act (TFA), codified into the Internal Revenue Code (Section 7529), created a notification obligation.[6] Specifically, if there "has or may have been" unauthorized use of an individual's identity, the individual shall be notified, "as soon as practicable" of such determination, and provided:

- Instructions on how to file a report with law enforcement regarding the unauthorized use.
- Any steps to be taken by the individual to permit law enforcement to access the personal information of the individual during the investigation.
- Information regarding actions the individual may take to protect themselves from harm relating to the unauthorized use.
- Identity protection measures, such as the use of an identity protection personal identification number.

When we started this review, the Internal Revenue Manual (IRM) required IDTVA to send the taxpayer an acknowledgment letter within 30 calendar days of receipt of a potential IDT 1 case. The acknowledgment letter stated that IDT cases are generally processed in 120 days, but due to circumstances, it was taking approximately 582 days.[7] The IRS periodically updates the IRM to reflect current processing time for assistors to include in the letters.

The IDTVA assistor was required to issue interim notification letters if the IRS did not resolve the taxpayer's IDT case within the time frame specified in the acknowledgment letter. Once the taxpayer's account was resolved, the assistor was required to issue a closing letter. During our review, the IRS updated the IRM and no longer requires an acknowledgment letter for the IDT 1 cases but still requires a closing letter.

For the IRS identified IDT 3 cases, there was (and still is) no requirement in the IRM to send the taxpayer an acknowledgment letter to notify them when IDT is suspected on their account. However, IDTVA assistors must send a case closing letter to notify the taxpayer of the case resolution.

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

[6] Pub. L. No. 116-25, 133 Stat. 981 (2019).

[7] This average cycle time for identity theft case processing is listed in the *IDT Case Processing Time Frames* IRM, revised in June 2025.

Other reports related to Identity Theft Victim Assistance

In June 2017, we reported that centralizing the IDT assistance duties into the IDTVA function reduced the length of time the IRS took to resolve cases by 40 percent and reduced the number of errors employees committed while resolving the cases.[8]

The TFA includes four sections that require the IRS to increase protections and further assist IDT victims. Specifically, Section 2007 states that the IRS must notify taxpayers when the IRS determines or suspects the unauthorized use of the identity of an individual.

In September 2020, we reported on IDTVA's implementation of the TFA provisions for IDT case processing.[9] That review found that the IRS notified taxpayers identified as a victim of IDT refund fraud. However, some IDTVA processes have changed since the increase in IDT case receipts, which began in FY 2021.

In addition, in the 2023 and 2024 Annual Reports to Congress, the National Taxpayer Advocate identified IDT as one of the most serious problems. In 2023, the National Taxpayer Advocate noted an issue specifically related to acknowledgment letters, stating:

> Considering the delays in assigning IDTVA cases, waiting to send acknowledgment letters until the IRS assigns cases and makes an identity theft determination means some victims go through the entirety of their case receiving only one letter from the IRS at the time when it closes their case. As a result, some identity theft victims wait months and possibly years without knowing the status of claims or even whether the IRS received it.[10]

In 2024, the National Taxpayer Advocate stated that IDT victims are "experiencing unconscionable delays waiting for the IRS to process their returns and pay their refunds with no immediate resolution in sight."[11] IDT case processing and refund delays cause major hardships for taxpayers. In addition, while a reasonable percentage of IDT cases are complex in nature and need additional processing time to resolve, other factors are likely contributing to the extended IDTVA case processing cycle times. The IRS does not screen cases in the IDTVA unassigned inventory until the case is assigned to an assistor. Many cases are already aged when they are assigned to an assistor. Therefore, the National Taxpayer Advocate recommended that the IRS should develop an initial screening process before assigning cases to an assistor. Screening cases would allow IDTVA to assign cases based on their complexity and ensure that they get to the employee with the proper level of training to resolve the case and reduce the likelihood of internal reassignment.

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[8] TIGTA, Report No. 2017-40-036, *Centralization of Identity Theft Victim Assistance Reduced Case Closure Time Frames and Tax Account Errors* (June 2017). The case closure time frame was 112 days (40 percent) less than the 278 days we previously reported in March 2015. TIGTA, Report No. 2015-40-024, *Victims of Identity Theft Continue to Experience Delays and Errors in Receiving Refunds* (March 2015).

[9] TIGTA, Report No. 2020-45-070, *Taxpayer First Act: Implementation of Identity Theft Victim Assistance Provisions* (September 2020).

[10] National Taxpayer Advocate, *2023 Annual Report to Congress* (January 2024).

[11] National Taxpayer Advocate, *2024 Annual Report to Congress* (January 2025). The National Taxpayer Advocate's *2025 Annual Report to Congress* (December 2025) also noted an ongoing concern with lengthy delays.

Results of Review

The IRS Needs To Improve How It Assigns and Processes Identity Theft Victim Assistance Cases

From FY 2023 through FY 2025, taxpayers waited 20 months on average for the IRS to process their IDT case.

From FY 2023 through FY 2025, taxpayers waited 20 months on average for the IRS to process their IDT case. The TFA requires the IRS to analyze and establish standards for detecting and preventing instances of IDT and tax refund fraud while expediting the investigation and resolution of IDT and refund processing. It also requires the IRS to implement guidelines for the management of IDT cases, such as establishing time frames to resolve these cases. The IRS aims to resolve IDT claims within 120 calendar days of receipt. However, as of June 2025, IDTVA management determined that it took an average of 582 calendar days to resolve IDT claims during FY 2025. These lengthy delays can frustrate and burden taxpayers while they wait to receive their refunds. Delayed refunds are costly to the federal government. Our analysis of IDT cases closed from FY 2023 through FY 2025 identified that the IRS paid approximately $124.2 million in interest on the delayed refunds.[12]

We reviewed a stratified random sample of 114 IDT cases (82 IDT 1 and 32 IDT 3 cases) closed during FY 2023 and determined that the average processing time was 655 calendar days. Only 4 of the cases in our sample were closed within the 120-day time frame. We also determined that these cases spent most of their time (on average 533 of the 655 calendar days) in the unassigned inventory.[13] Once a potential IDT case is identified, IDTVA places the case into an unassigned inventory. These cases are worked on a first-in, first-out basis, and the case remains unassigned until an assistor becomes available to work on the case.

However, most of these cases were resolved quickly once they were assigned to an assistor. For example, 54 percent of the IDT 1 and 44 percent of IDT 3 cases that we reviewed were closed within 30 calendar days of assignment to an assistor.

Figure 3 shows the range of calendar days for IDTVA to process the IDT cases in our sample once assigned to an assistor.

[12] This refund interest may include other adjustments, not directly related to the IDT case processing delays, that may increase refund interest amounts. Therefore, the results are an estimate of the refund interest amounts.

[13] We used closed case inventory from FY 2023 because it was the latest full fiscal year when we began fieldwork. We limited our sample to IDT 1 and IDT 3 cases as they account for 87 percent of the closed cases. Our sample was selected using a 90 percent confidence interval; a 25 percent error rate for IDT 1 cases and a 15 percent error rate for IDT 3 cases; and a ±6 percent precision factor.

Figure 3: Most IDT Cases Were Resolved Within 30 Days, Once Assigned to an Assistor[14]

	IDT 1		IDT 3	
Calendar Days To Process an IDT Case	Number of Cases	Percentage of Cases	Number of Cases	Percentage of Cases
1 - 30 Days	44	54%	14	44%
31 - 99 Days	14	17%	6	19%
100 - 300 Days	8	10%	5	16%
> 300 Days	16	20%	7	22%

Source: Review of FY 2023 IDT stratified sample of closed cases.

Notably, a small percentage of IDT cases we reviewed were processed within the same day they were assigned to an assistor. For example, an assistor was able to quickly process an IDT 1 case involving two former spouses claiming the same dependent on their tax return, because this is not considered IDT by the IRS. In 3 other examples, the cases remained in unassigned inventory for more than 2 years (more than 730 calendar days) before they were assigned to an IDTVA assistor and then processed within the same day.

IDTVA management acknowledged that they do not know the complexity of the cases in their unassigned inventory. Therefore, they cannot determine which cases may be processed quickly. Further, due to resource constraints they have no plans to establish a system of case classification beyond categorizing IDTVA cases by its current categories, such as IDT 1 and IDT 3, and will continue to rely on the first-in, first-out methodology to process IDT cases.

The current backlog of IDTVA cases delays taxpayer refunds, which may create financial hardship for taxpayers and increases the risk of the IRS paying interest on the delayed refund to the taxpayer. Generally, the IRS has 45 days of administrative time to issue a refund without paying interest. After that time interest begins to accrue until the IRS issues the refund along with the interest owed. For IDT cases the interest is paid when the case is closed. For IDT cases closed during FY 2025, we determined that the IRS paid approximately $61.5 million in interest to taxpayers on the delayed refunds. Before that, for IDT cases closed in FY 2023 and FY 2024, we determined the IRS paid approximately $17.1 and $45.5 million in interest for delayed refunds, respectively. Case closures also increased from FY 2023 to FY 2025, therefore, the increase in interest is expected.

Further actions are needed to reduce the backlog of IDT cases

In FY 2023, the IRS initiated a project to make IDTVA case processing more efficient. The IDTVA function created an action plan to address the improvement opportunities identified by this project. For example, the IDTVA function created a policy that IDTVA assistors will be the last ones reassigned to answer the telephones during the filing season. While IDTVA management started implementing some actions from the plan, they had not fully implemented all agreed-upon actions during our audit. As a result, we cannot fully evaluate the project's long-term impact in reducing the backlog.

[14] Percentages in Figure 3 total over 100 percent due to rounding.

The IDTVA function also established initiatives to systemically select IDT cases with similar characteristics and assign them based on assistor skill level. In FY 2024, IDTVA implemented two processing initiatives to identify duplicate tax returns filed on the taxpayer's account. In FY 2025, IDTVA implemented another initiative to process IDT 1 cases where dependent-related IDT fraud may have occurred, such as cases where two taxpayers claim the same dependent on their tax returns.

In addition, since FY 2023, IDTVA management increased the number of trained IDTVA assistors. IDTVA management explained it takes approximately 18 months for an IDTVA assistor to become fully trained in all AM case processing areas and capable of working complex IDT cases. However, IDTVA recently lost nearly 300 assistors, some of them experienced, in part due to the federal government's Deferred Resignation Program. Figure 4 shows the total number of IDTVA assistors and the number of those that were fully trained for FY 2023 through 2025.

Figure 4: More Than 80 Percent of IDTVA Assistors Were Fully Trained To Work Complex IDT Cases

Fiscal Year	Total Assistors	Fully Trained Assistors	Percentage of Fully Trained Assistors
2023	1,472	582	40%
2024	1,548	856	55%
2025	1,173	985	84%

Source: IRS Human Resources staffing reports.

As a result of the IRS's actions noted above, the IDTVA function increased case closures by about 267,000 (63 percent) and reduced the inventory backlog by about 169,500 cases (35 percent) from FYs 2023 through 2025. Despite these efforts, the IRS still had nearly 316,000 IDT cases that needed to be resolved as of the end of September 2025.

Beginning in July 2026, IDTVA management plans to assign all duplicate returns (which are classified as IDT 3 cases) to other AM functions that have more staff. IDTVA management determined that close to 70 percent of IDT 3 closed cases were not actually IDT. The IRS explained that redirecting this work will allow the AM functions to more efficiently process the duplicate filing cases. However, the impact of this approach will be limited because only 6 percent of FY 2025 case receipts were IDT 3. In addition, the AM functions have also experienced a loss of staff due to the workforce reductions and there are backlogs of other types of AM inventory as well.

We are concerned that the loss of nearly 300 (20 percent) IDTVA assistors and the receipt of new cases will continue to make it difficult for IDTVA to reduce its case inventory backlog to a manageable level. Extensive processing delays adversely affect taxpayers, often causing financial and emotional hardship. Therefore, the IRS must initiate further actions to streamline case processing to eventually eliminate the IDTVA case inventory backlog.

Recommendation 1: The Chief, Taxpayer Services, should develop procedures to evaluate case complexity, expedite assignment to active inventory, and establish benchmarks for implementation.

> **Management's Response:** IRS management agreed with this recommendation. However, they stated that they will assess the feasibility of using artificial intelligence to evaluate case complexity and support case assignment instead of redirecting full-scope identity theft trained employees to screen cases. IRS management will determine the next appropriate steps based on the results of that assessment.

The IRS Is Not Always Notifying Identity Theft Victims of the Status of Their Case

As previously mentioned, the IRS does not always send acknowledgment letters to taxpayers that self-initiate IDT claims (IDT 1 cases) or to taxpayers that the IRS suspects are potential IDT victims (IDT 3 cases). However, we believe that the acknowledgment letters are important given the length of time it takes to resolve a case. For example, at the time the TFA was enacted, it took IDTVA 86 days to resolve a case compared to the 611 days it currently takes.

Our review of cases when it was the IRS's policy to send acknowledgment letters for IDT 1 cases showed that taxpayers did not consistently receive them. Specifically, we found that the IRS did not always ensure that taxpayers received regular status updates about their IDT case. IDTVA closed 89,599 IDT 1 cases and 35,103 IDT 3 cases in FY 2023. Based on our analysis, we estimate that more than 50,000 taxpayers with IDT 1 and IDT 3 cases did not receive IDTVA case correspondence.[15] As a result, we are concerned about the IRS's ability to comply with the requirements of the TFA.

Section 2007 of the TFA requires the IRS to notify taxpayers: 1) when IDT is suspected, and 2) whether the IDT investigation substantiated an unauthorized use of the individual's identity. The TFA notification requirement does not distinguish between individuals who self-identify as IDT victims (IDT 1) and individuals the IRS identifies through its own compliance or fraud detection processes (IDT 3). Rather the requirement applies when the IRS determines that there has been, or may have been, an unauthorized use of an individual's identity. Once that threshold is met, the statute requires notification as soon as practicable unless the IRS determines that providing notice would jeopardize a tax administration investigation.

The House Ways and Means Committee noted concerns about IDT case notifications in its 2019 Report that addressed provisions within the TFA.[16] Specifically, the House Ways and Means Committee noted that IDT victims are often unaware that their identity has been stolen or compromised and therefore cannot take timely measures to secure their identity. The Committee acknowledged that successful prosecution of identity thieves requires that the investigators exercise discretion in disclosing information to victims about an ongoing investigation. Nevertheless, it stated that it believes that victims must be provided an opportunity to safeguard their financial information and assets as soon as practicable.

[15] See Appendix II for result projections.

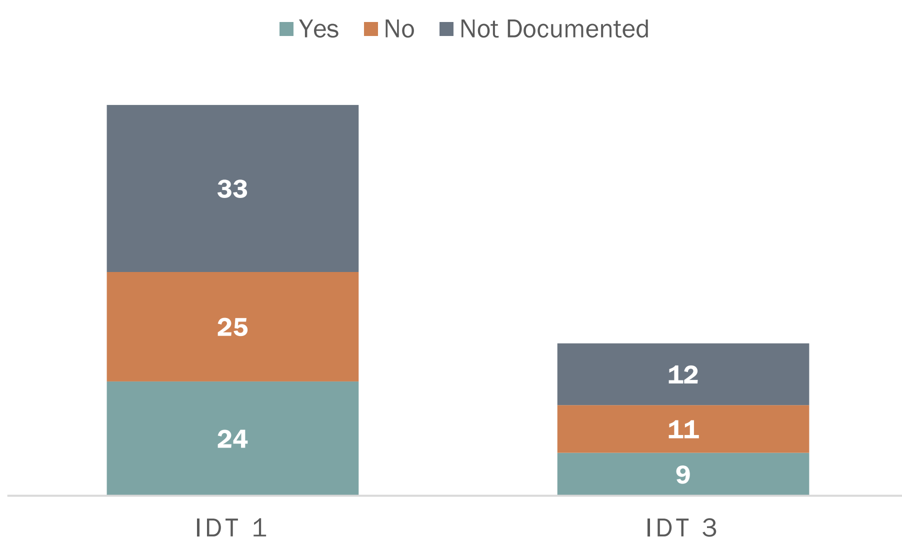
[16] H.R. Rep. No. 116-39, at 4 (2019).

At the time of our fieldwork, the IRM instructed IDTVA assistors to issue IDT acknowledgment letters for IDT 1 cases that take longer than 30 calendar days to process. In addition, the IRM instructed IDTVA assistors not to send IDT acknowledgment letters when processing IDT 3 cases. However, the IRS did occasionally send an acknowledgment letter for an IDT 3 case when there was a different issue on the taxpayer's account along with the potential IDT or when the IRS needed additional information to process the IDT case.

Acknowledgment letters

For our stratified random sample of 114 IDT cases closed during FY 2023, we determined that the IDTVA function did not consistently send acknowledgment letters to taxpayers. In 36 (32 percent) of the 114 cases we reviewed, the assistor did not send an acknowledgment letter to the taxpayer. We could not determine whether an acknowledgment letter was sent for 45 cases (39 percent) because the IDTVA assistor did not document the acknowledgment letter issuance in CII as required. For the remaining 33 cases (29 percent), the IDTVA assistors issued acknowledgment letters to the taxpayers for the IDT 1 cases, or correspondence on other tax issues that apprised the taxpayer of the suspected IDT issue for IDT 3 cases. Figure 5 breaks down the results of our analysis of acknowledgment letters in the closed FY 2023 IDTVA cases we reviewed.

Figure 5: IDTVA Did Not Consistently Send Acknowledgment Letters to Taxpayers



Source: FY 2023 IDT 1 and IDT 3 stratified sample closed case reviews.

In the cases where the assistor documented the issuance of an acknowledgment letter, the letters were not issued timely. For both IDT 1 and IDT 3 cases, 52 percent of the acknowledgment letters were not sent for 100 calendar days or more after IDTVA received the case while 39 percent of the acknowledgment letters were sent within 100 calendar days or less. We could not determine when the remaining nine percent of acknowledgment letters were sent because the forwarding dates were missing within the case documentation. In many of these cases, the letter was delayed until the case was assigned to an assistor.

IDTVA management officials explained that when a tax return accompanies a taxpayer's Form 14039, *Identity Theft Affidavit*, a clerk codes the submission to automatically generate an

IDT acknowledgment letter before moving the case to IDTVA's unassigned inventory. If an acknowledgment letter is not automatically generated due to suspected fraud on the taxpayer's account, IDTVA must confirm the taxpayer's identity before sending any correspondence since the correspondence contains Personally Identifiable Information (PII). For instance, IDVTA assistors complete research to confirm the taxpayer's identity when duplicate returns are filed with two distinct addresses for the same taxpayer. IDTVA management explained that they do not believe the IRS has the funding to make the necessary systemic changes to allow automated correspondence without PII. Therefore, to send a letter before working the IDT case, IDTVA assistors would need to manually remove any PII before sending a letter. However, the IRS is exploring if they have the resources to implement systemic changes to forward IDT correspondence without PII.

In November 2024, IDTVA updated its IRM case processing procedures and removed the requirement to issue an acknowledgment letter for IDT 1 cases. The IRM now states that caution should be exercised when corresponding with a taxpayer alleging they are a victim of IDT. This is to prevent disclosing taxpayer information to an unauthorized individual. If it is necessary to request information from the taxpayer, the interim letter issued will serve as acknowledgment of the taxpayer's claim. Otherwise, the IRS stated that the closing letter will satisfy the requirement of both the acknowledgment and resolution of the case.

The IRS stated that the closing letter also meets notification requirements under the TFA. While the IRS is right to be cautious about unauthorized disclosures, we have concerns that the IRS has not demonstrated that these precautions justify the delayed notification to all affected individuals until a closing letter is issued. Nearly two years with no communication does not meet the Taxpayer Bill of Rights requirement to keep the taxpayer informed or of prompt assistance. In addition, the IRS may not be fully meeting the notification requirements established by the TFA, and individuals may be deprived of the information needed to protect themselves from further harm.

Form 14039 electronic and paper confirmations of receipt

According to AM management staff, taxpayers that submit Form 14039 electronically or via fax receive an electronic confirmation of receipt. This confirmation informs the taxpayer that the IRS has received their Form 14039 but does not advise the taxpayer of the current estimated IDT case processing time. In addition, the IRS confirmed that taxpayers filing a paper Form 14039 with a tax return receive the systemic IDT acknowledgment letter that includes the estimated IDT case processing time.[17] In contrast, taxpayers who submit a paper Form 14039 without an attached tax return do not receive a confirmation of receipt or an IDT acknowledgment letter. Figure 6 summarizes the types of Form 14039 submissions where taxpayers received an electronic confirmation of receipt, an IDT acknowledgment letter, or neither in FY 2025.

[17] IRS Notice CP01S, *Your Identity Theft Claim Has been Received* (August 2024).

Figure 6: Only 19 Percent of Taxpayers Received an Acknowledgment Letter in FY 2025[18]

Form 14039 Submission Type	Total Receipts	Percentage of IDT 1 Receipts	Confirmation Type
Electronic or Fax Submission	87,226	47%	Electronic
Paper with a Tax Return	35,681	19%	Letter
Paper without a Tax Return	61,358	33%	None

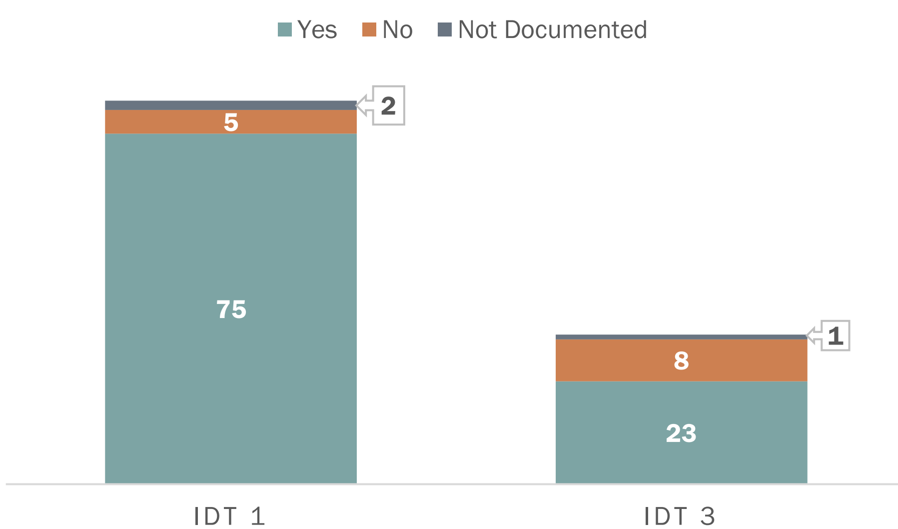
Source: IRS Form 14039 electronic and paper submission reports.

Although 66 percent of taxpayers who submitted an IDT 1 claim in FY 2025 received some form of confirmation that the IRS received their claim, 33 percent did not receive a confirmation or acknowledgment letter.

Closing letters

We determined that closing letters were issued to the taxpayer in 98 (86 percent) of 114 of the cases we reviewed. The IDTVA assistor did not issue a closing letter for 13 cases (11 percent), generally due to the assistor's oversight, and did not document the closing letter issuance for 3 (3 percent) of the cases reviewed. Figure 7 shows the breakdown of our analysis of closing letters issuance in the FY 2023 closed IDTVA cases we reviewed.

Figure 7: IDTVA Generally Sent Closing Letters to Taxpayers



Source: FY 2023 IDT 1 and IDT 3 stratified sample closed case reviews.

We were unable to verify whether acknowledgment or closing letters were sent in some of our case reviews because the case actions were not documented in CII as required. IDTVA management stated that while they perform two managerial reviews a month for each assistor, they do not verify if required IDT case correspondence is forwarded in every IDT case. These reviews are documented in a different system that we did not review during this audit.

[18] Percentages in Figure 6 total do not total 100 percent due to rounding.

Not providing case correspondence to taxpayers may result in additional phone calls to the IRS

As previously stated, taxpayers have waited on average 20 months for the IRS to resolve their IDT cases. During that period, they often do not hear anything from the IRS about the status of their case. Although taxpayers may receive confirmation of receipt for their electronic Form 14039 submissions, they are not informed of the approximate 19-month case processing wait time.

When taxpayers do not receive updates from the IRS, they may call the toll-free lines seeking an update. We identified 32 taxpayers from our sample cases that called the IRS to discuss their IDT cases. Some of these taxpayers made anywhere from 21 to 57 phone calls to the IRS. We understand the IRS needs to balance protecting taxpayers from unauthorized disclosures with timely providing them with updates, a key aspect of the IRS Taxpayer Bill of Rights. However, the IRS should ensure that taxpayers receive regular status updates concerning their IDT cases to avoid taxpayer frustration and additional telephone inquiries to IRS customer service toll-free lines.

Developing a process to document and verify that IDT case correspondence is forwarded to taxpayers will help reduce additional taxpayer contacts and improve IDT customer service. Not all affected taxpayers are receiving timely acknowledgment letters or even any correspondence until the case is closed. Customer satisfaction and public trust in the IRS decreases when the IRS does not ensure that taxpayers receive regular status updates concerning their IDT cases. Not knowing the status of their IDT case, if one even exists, may frustrate a taxpayer and increase the burden on a taxpayer who is already a victim.

The Chief, Taxpayer Services, should:

Recommendation 2: Develop and implement procedures for providing identity theft acknowledgment letters to all affected taxpayers upon receipt of a Form 14039 claim or when potential IDT is suspected on a taxpayer's account. These acknowledgment letters should be sent soon after suspicion of IDT, without PII to minimize disclosure risk, and include estimated IDT case processing times.

> **Management's Response:** The IRS agreed with this recommendation and will explore the feasibility of developing a systemic process to send acknowledgment letters without PII to taxpayers acknowledging that their IDT claim was received.

Recommendation 3: Develop a process to verify that acknowledgment letters are sent, as appropriate, and that all taxpayers receive a closing letter.

> **Management's Response:** IRS management disagreed with this recommendation. The IRS asserted that they already have processes in place to verify that the appropriate acknowledgment and closing letters are sent based on IRM procedures. The IRS noted that they complete evaluative reviews and program reviews, which are based upon a statistically valid sample, to ensure that the appropriate actions and letters are taken in resolving IDTVA cases.
>
> > **Office of Audit Comment:** Although IRS management stated that they complete evaluative and program reviews, our results show that required correspondence was not issued consistently. In total, our review shows approximately 40 percent

of taxpayers whose cases were closed during FY 2023 did not receive an acknowledgment letter, closing letter, or both. Therefore, the IDTVA should establish a process to verify that required acknowledgment and closing letters are issued to taxpayers.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to evaluate the IRS's efforts to reduce the inventory backlog of IDT cases. To accomplish our objective, we:

- Evaluated the IDTVA function's processing of IDT cases and performance measures to determine if the program is operating successfully.
- Reviewed a stratified random sample of 114 (82 IDT 1 and 32 IDT 3 cases) of the 144,141 FY 2023 IDTVA closed cases. We reviewed cases from two of the ten strata (IDT 1 and IDT 3), as they represent 87 percent of the total population of cases closed by IDTVA during FY 2023. We used the following criteria: 90 percent confidence interval; a 25 percent error rate for IDT 1 cases and a 15 percent error rate for IDT 3 cases; and a ±6 percent precision factor. We used a random sample because we planned to project to the population. We worked with the agency statistician to select our sample and project our case review results.
- Analyzed IDT closed case inventory to determine the reasons for the delay in resolution for each case and the possible impact of the delays.
- Determined the measurable impacts for FY 2023 of the delays in processing IDT cases leading to the backlog.
- Assessed the IDTVA function's plans and efforts to reduce the inventory backlog, including the implementation of improvements based on recommendations from the efficiency project.
- Assessed the IRS's planned initiatives to improve the IDTVA function by increasing the number of fully trained IDTVA employees.

Performance of This Review

This review was performed with information received from IDTVA function offices located in Atlanta, Georgia and Florence, Kentucky during the period December 2023 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Data Validation Methodology

We performed tests to assess the reliability of the data from the CII System. We evaluated the data by 1) performing electronic testing of required data elements, 2) obtaining a stratified sample of the IDTVA FY 2023 closed cases data for IDT 1 and IDT 3 cases, and 3) interviewing agency officials knowledgeable about the data. 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 objectives: IRS policies, procedures, and practices for processing IDT claims and the measures used to assess IDT case processing efficiencies. To assess these controls, we reviewed the results of 82 IDT 1 cases and 32 IDT 3 cases to determine if the IRS timely processed these cases to reduce the impact on taxpayers. We also interviewed staff from the IDTVA function to obtain an understanding of the policies and procedures for processing IDT cases to assess case processing effectiveness.

Appendix II

Outcome Measures

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

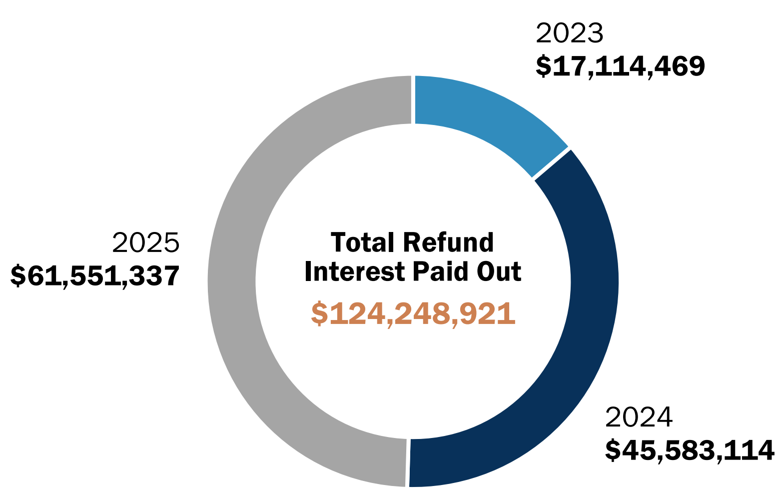
Type and Value of Outcome Measure:

- Funds Put to Better Use – Potential; $124,248,921 paid in tax refund interest by the IRS on IDTVA cases that could potentially be reduced through improved case processing times (see Recommendation 1).

Methodology Used to Measure the Reported Benefit:

In FY 2025 (as of June 2025), it took the IDTVA an average of 582 days to resolve IDTVA case processing backlogs that delayed taxpayer refunds resulting in the IRS paying interest to taxpayers. Using IDTVA closed cases data from the IRS CII case processing system, we matched IDTVA closed cases to systemic entries on Integrated Data Retrieval System where interest credits generated because of a refund and determined the interest paid on cases closed by IDTVA from FY 2023 through FY 2025. Figure 1 totals the results of our analysis.

Figure 1: Refund Interest Paid to Taxpayers on IDTVA Cases Closed From FY 2023 Through FY 2025[1]



Source: IDTVA case refund interest analyses for FY 2023 through FY 2025.

Management's Response: IRS management disagreed with this outcome measure. The IRS stated that they requested sufficient information to evaluate the analysis, and it was not provided. IRS management explained that according to statute the IRS is required to pay

[1] Dollar amounts for FYs 2023 through 2025 do not equal total due to rounding.

interest when refunding overpayments of tax. The IRS asserted that while a portion of the refund interest may be attributed to the length of time taken to resolve the IDTVA case, in most situations, the interest clock starts before the information needed to resolve the suspended credit is available.

Office of Audit Comment: Regarding the IRS's assertion that we did not provide sufficient information relating to our outcome measure, we provided IRS management with our methodology in April 2026. We then made adjustments based on their feedback and provided them our updated methodology in July 2026.

In addition, IRS management stated that "in most situations, the interest clock starts before the information needed to resolve the suspended credit is available." However, our case reviews show that the IRS had the required information to resolve IDTVA cases in approximately 92 percent of the cases. As we previously noted, once an IDT case is identified, it remains in the unassigned inventory until an assistor can work the case. Cases spent on average 533 calendar days in the unassigned inventory.

IRS management noted in their response that "processing times remain too long, and they will continue working to reduce both the backlog and the time taxpayers wait." This in turn should decrease the amount of refund interest paid by the IRS in the future. Therefore, we continue to believe that reducing IDTVA processing delays provides an opportunity to decrease refund interest costs.

Type and Value of Outcome Measure:

- Taxpayers Impacted – Potential; 50,337 taxpayers who did not receive IDT case correspondence (see Recommendations 2 and 3).

Methodology Used to Measure the Reported Benefit:

We selected a statistically valid random sample of 82 cases from the 89,599 IDT 1 cases and 32 cases from the 35,103 IDT 3 cases that were closed in FY 2023.[2] We used data from the IRS CII case processing system to review our FY 2023 IDTVA stratified closes cases sample. Figure 2 shows the results of our analysis projected to the FY 2023 IDTVA closes cases population for the IDT 1 and IDT 3 taxpayer populations that did not receive acknowledgment letters; did not receive closing letters; and did not receive either acknowledgment letters or closing letters. To be conservative, we removed duplicate taxpayers.

[2] From our stratified random sample, we used a 90 percent confidence interval, 25 percent error rate for IDT 1 cases and a 15 percent error rate for IDT 3 cases, and a ±6 percent precision factor.

Figure 2: FY 2023 Taxpayers Impacted by Unsent IDTVA Case Correspondence

Taxpayer Result Categories		Taxpayers Impacted In Total Case Population
IDT 1	Not Issued Acknowledgment Letters	26,224[3]
IDT 3	Not issued Acknowledgment Letters	9,873[4]
IDT 1	Not Issued Closing Letters	4,371[5]
IDT 3	Not issued Closing Letters	6,582[6]
IDT 1	Not Issued an Acknowledgment or Closing Letter	1,093[7]
IDT 3	Not Issued an Acknowledgment or Closing Letter	2,194[8]
Total Taxpayers Impacted		**50,337**

Source: IDTVA FY 2023 IDTVA closed cases stratified sample IDT 1 and IDT 3 case reviews.

[3] When projecting the results of our statistical sample, we are 90 percent confident that the actual total amount is between 18,881 and 34,608 taxpayers.

[4] When projecting the results of our statistical sample, we are 90 percent confident that the actual total amount is between 5,451 and 15,426 taxpayers.

[5] When projecting the results of our statistical sample, we are 90 percent confident that the actual total amount is between 1,508 and 9,691 taxpayers.

[6] When projecting the results of our statistical sample, we are 90 percent confident that the actual total amount is between 2,982 and 11,825 taxpayers.

[7] When projecting the results of our statistical sample, we are 90 percent confident that the actual total amount is between 56 and 5,067 taxpayers.

[8] When projecting the results of our statistical sample, we are 90 percent confident that the actual total amount is between 394 and 6,457 taxpayers.

Appendix III

Management's Response to the Draft Report

CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

August 21, 2026

MEMORANDUM FOR DIANA M. TENGESDAL
Deputy Inspector General for Audit

FROM: Kenneth C. Corbin Kenneth Corbin
Chief, Taxpayer Services Division

DN: c=US, o=U.S. Government, ou=Department of the Treasury, ou=Internal Revenue Service, ou=People, serialNumber=417387, cn=Kenneth C. Corbin
Date: 2026.08.21 13:06:17 -04'00'

SUBJECT: Draft Audit Report – The Process to Resolve Identity Theft Cases Is Long, Costly, and Frustrating for Taxpayers (Audit No.: 2024100013)

Thank you for the opportunity to review and provide comments on the subject draft report. We agree with Treasury Inspector General for Tax Administration's (TIGTA's) central concern: taxpayers affected by identity theft should not face long waits for resolution or go extended periods without clear information about their cases. Identity theft cases can require significant research to protect taxpayer accounts and reach accurate determinations, but that does not lessen the burden delays place on taxpayers.

We have made measurable progress reducing that burden. From FY 2023 through FY 2025, the Internal Revenue Service (IRS) increased identity theft case closures and reduced the tax-related identity theft inventory by about one-third. We achieved this while continuing to receive new claims and while Identity Theft Victim Assistance (IDTVA) lost approximately 300 employees through attrition in 2025, about 20 percent of its workforce. We trained additional employees to support this work, although those resources did not fully offset the staffing losses.

We are also prioritizing taxpayer-reported identity theft cases and cases in which a taxpayer may be waiting for a refund or for an overpayment to be applied to the next tax year. For these prioritized cases, the average closure time fell to 201 days - 379 days shorter than the overall FY 2026 average of 580 days through June 2026. As of July 25, 2026, the tax-related identity theft inventory was 256,988 cases, below the FY 2021 pandemic-level inventory of 270,931. These results show progress, but processing times remain too long, and we will continue working to reduce both the backlog and the time taxpayers wait.

We agree that cases should move to resolution as quickly as possible. We do not believe adding a separate pre-assignment screening step would improve timeliness with current resources. Determining whether a case can be resolved quickly generally requires much of the same research needed to resolve it. Using trained employees to perform a second screening step could duplicate work and reduce the number of employees actively closing cases. We will continue using case types, employee skill levels, and other available tools to direct work and identify opportunities to move cases more efficiently.

We also agree that taxpayers need timely, understandable information about their identity theft cases. At the same time, the IRS must avoid sending sensitive information to an unauthorized person when identity theft is suspected. Current procedures require acknowledgment or closing letters based on the circumstances of the case, and we conduct reviews to assess whether required actions and correspondence were completed. In response to TIGTA's concern, we will also evaluate a systemic way to acknowledge receipt of an identity theft claim without including personally identifiable information. This work is intended to improve communication without weakening taxpayer protections.

Our responses to the recommendations are provided in the attachment. We also disagree with the Outcome Measure characterizing the full $124,248,921 in refund interest as funds that could have been put to better use. We do not dispute that long processing times can increase refund interest. Our concern is that the full amount cannot be attributed solely to IDTVA delays, and refund interest is generally required by law when the government holds a taxpayer's overpayment, as also explained in the attachment.

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

Attachment

Draft Audit Report – The Process to Resolve Identity Theft Cases Is Long, Costly, and Frustrating for Taxpayers (Audit No.: 2024100013)

Recommendation

RECOMMENDATION 1
The Chief, Taxpayer Services, should develop procedures to evaluate case complexity, expedite assignment to active inventory, and establish benchmarks for implementation.

CORRECTIVE ACTION
We agree with the recommendation. Redirecting employees with full-scope identity theft (IDT) training to screen incoming receipts, rather than resolve IDT cases, would not be an effective use of our limited resources. As an alternative, we will assess the feasibility of using artificial intelligence to evaluate case complexity and support case assignment. We will determine the next appropriate steps based on the results of that assessment.

IMPLEMENTATION DATE
November 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.

Recommendations

The Chief, Taxpayer Services, should:

RECOMMENDATION 2
Develop and implement procedures for providing identity theft acknowledgment letters to all affected taxpayers upon receipt of a Form 14039 claim or when potential IDT is suspected on a taxpayer's account. These acknowledgment letters should be sent soon after suspicion of IDT, without PII to minimize disclosure risk, and include estimated IDT case processing times.

CORRECTIVE ACTION
We agree. We will explore the feasibility of developing a systemic process to send acknowledgment letters without personally identifiable information to taxpayers acknowledging that their IDT claim was received and determine next steps, if applicable.

IMPLEMENTATION DATE
November 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 3
Develop a process to verify that acknowledgment letters are sent, as appropriate, and that all taxpayers receive a closing letter.

CORRECTIVE ACTION
We disagree. We already have processes in place to verify that the appropriate acknowledgement and closing letters are sent based on Internal Revenue Manual procedures. We complete evaluative reviews and program reviews, which are based upon a statistically valid sample, to ensure that the appropriate actions and letters are taken in resolving Identity Theft Victim Assistance (IDTVA) cases.

IMPLEMENTATION DATE
N/A

RESPONSIBLE OFFICIAL
N/A

CORRECTIVE ACTION MONITORING PLAN
N/A

OUTCOME MEASURE: Funds Put to Better Use
We disagree with the Outcome Measure of $124,248,921 paid in tax refund interest being funds that could be put to better use. We requested sufficient information to evaluate the analysis, and it was not provided. According to statute, with a few narrowly defined exceptions, the IRS is required to pay interest when refunding overpayments of tax. While a portion of the refund interest may be attributed to the length of time taken to resolve the IDTVA case, in most situations, the interest clock starts before the information needed to resolve the suspended credit is available. Nevertheless, credit interest is paid in exchange for the use of money, to make the recipient whole with respect to the period between when the debt was created and when it was paid. Until payment, the government has full use and control of the funds, which can be held in deposits, used to purchase goods or services, or to satisfy other government obligations. Were the funds not obtained from tax receipts or other reserves on deposit, the government would issue debt to obtain the needed funds and would still incur an interest expense. Therefore, interest paid is not simply wasted or available for alternative use, but is a statutory obligation reflecting the cost of using taxpayer funds.

Appendix IV

Glossary of Terms

Term	Definition
Accounts Management System	This system serves as a case inventory control system for the IRS AM function and provides a common user interface that allows users to update taxpayer accounts, view history and comments from other systems, and access a variety of case processing tools.
CII	CII is a subsystem of the Accounts Management System and contains scanned correspondence and forms sent in by taxpayers requesting adjustments to their accounts.
Electronic Fraud Detection System	An IRS computer system that assists in identifying individual master file tax returns that have been filed multiple times or are from known tax practitioner refund mills.
Employment-related IDT	The use of another person's identity to gain employment, which could result in the IRS assessing additional tax on the innocent taxpayer.
IDT Accounts Inventory	This inventory involves tax-related identity theft cases discovered or reported in normal AM casework, such as duplicate filing conditions.
IDT Specialties Inventory	This case inventory has a compliance issue, such as an open examination or a referral from automated underreporter that requires specialist involvement to resolve.
Integrated Data Retrieval System	An IRS computer system capable of retrieving or updating stored information. It works in conjunction with a taxpayer's account records.
Non-Tax-Related IDT	These cases do not impact individual federal tax accounts; however, the IRS still processes all potential IDT claims reported by the taxpayer. Examples of non-tax IDT cases include a breach of personal data.
Tax-Related IDT	These cases include both Accounts and Specialties categories and have a direct effect on the taxpayers' filing and payment requirements.

Appendix V

Abbreviations

AM	Accounts Management
CII	Correspondence Imaging Inventory System
FY	Fiscal Year
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
PII	Personally Identifiable Information
TFA	Taxpayer First Act
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.

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