



Treasury Inspector General for Tax Administration Office of Audit

**THE INTERNAL REVENUE SERVICE PROVIDES
HELPFUL AND ACCURATE TAX LAW
ASSISTANCE, BUT TAXPAYERS EXPERIENCE
LENGTHY WAIT TIMES TO SPEAK WITH
ASSISTORS**

Issued on July 22, 2011

Highlights

Highlights of Reference Number: 2011-40-070 to the Internal Revenue Service Commissioner for the Wage and Investment Division.

IMPACT ON TAXPAYERS

An important part of the Internal Revenue Service's (IRS) mission is to help taxpayers understand and meet their tax obligations. The IRS offers taxpayers several service options to obtain tax assistance, including face-to-face; the IRS's public Internet site, IRS.gov; or telephone. Auditors posed as taxpayers and tested a variety of these service options to obtain answers to tax law questions, assess the ease of obtaining answers and the accuracy of the answers provided, and assess the quality of services received from a taxpayer's point of view. Providing quality customer service is the first step toward assisting taxpayers to understand and meet their tax responsibilities.

WHY TIGTA DID THE AUDIT

This audit was initiated to determine the quality of customer service the IRS provides taxpayers who seek assistance with understanding the tax laws and preparing their tax returns. This is a follow-up review to a prior TIGTA report.

WHAT TIGTA FOUND

The overall experiences of auditors who posed as taxpayers to obtain answers to tax law questions from the Toll-Free telephone assistance lines, IRS.gov, and Taxpayer Assistance Centers were generally positive. Auditors received accurate responses to all tax law questions. Auditors were also able to accurately prepare tax returns using the various IRS sources, including the Free File Program. A review of a sample of contact recordings of tax return preparation assistance provided at Taxpayer Assistance Centers nationwide showed that assistors accurately prepared tax returns.

However, taxpayers are experiencing long wait times at Taxpayer Assistance Centers and on the telephones. At

Taxpayer Assistance Centers, our auditors waited an average of one hour to receive assistance and in some cases were turned away and told to return another day to obtain services. In addition, Taxpayer Assistance Centers do not always allow qualified taxpayers to schedule appointments and do not consistently apply new taxpayer screening guidelines and procedures.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Commissioner, Wage and Investment Division, reinforce existing controls to ensure Taxpayer Assistance Center managers appropriately schedule appointments requested by taxpayers who have an ongoing, complex tax account problem or a special need, such as a disability. The IRS should also add information on IRS.gov and Taxpayer Assistance Centers' telephone recordings to inform taxpayers they may be asked to provide identification and Social Security Numbers to receive assistance.

In their response to the report, IRS officials agreed with both recommendations. Management plans to issue additional instructions to Taxpayer Assistance Center managers relating to scheduling appointments. The IRS also plans to update IRS.gov and Taxpayer Assistance Centers' telephone recordings to include a statement advising taxpayers they may be asked to provide valid photo identification and a Taxpayer Identification Number, such as a Social Security Number, to receive services.

READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to:

<http://www.treas.gov/tigta/auditreports/2011reports/201140070fr.pdf>

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