

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Improvements Are Needed to Ensure That Local Taxpayer Advocate Service Telephone Lines Are Properly Monitored

July 30, 2024

Report Number: 2024-IE-R018

HIGHLIGHTS: Improvements Are Needed to Ensure That Local Taxpayer Advocate Service Telephone Lines Are Properly Monitored

Final Evaluation Report issued on July 30, 2024

Report Number 2024-IE-R018

Why TIGTA Did This Evaluation

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS with a mission to help taxpayers resolve problems and recommend changes to IRS processes and procedures that will prevent problems. According to the TAS website, it strives to ensure that every taxpayer is treated fairly and knows and understands their rights.

TIGTA received a concern regarding the service provided on a local TAS telephone line. Specifically, a tax practitioner stated that their local TAS office had not responded to correspondence sent to the office six weeks prior for a client who was due a refund and was claiming a financial hardship. The tax practitioner also noted they had left a message on the local TAS telephone line and did not receive a call back and in two subsequent calls, they received a message that the voicemail box was full.

The overall objective of this evaluation was to determine the readiness of local TAS telephone lines and the consistency of information posted online.

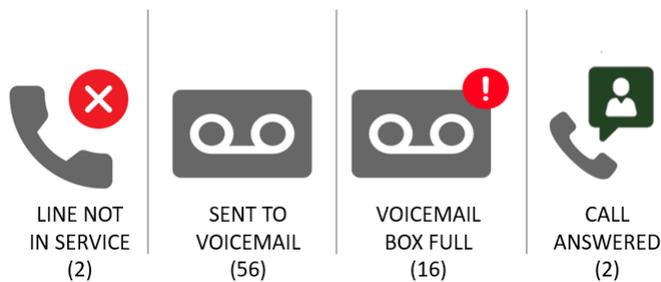
Impact on Tax Administration

The inability for taxpayers to reach a TAS representative when contacting their local TAS office may discourage taxpayers from seeking help with their tax issues, being compliant with the tax system, and not receiving the assistance they deserve in resolving their tax issues.

What TIGTA Found

Our evaluation identified that local TAS telephone lines were not consistent in providing taxpayers the ability to speak with a TAS representative. TIGTA called all 76 local TAS telephone lines in the United States, including offices in the District of Columbia and Puerto Rico, using the telephone numbers listed on the TAS and IRS websites. The calls found some telephone lines were not in service, voicemail boxes were full, and inconsistent recorded scripted messaging and callback time frames. Only two telephone lines were answered by a TAS representative. Voicemail prompts indicated that callbacks would be received within time frames ranging from one business day to four weeks.

Caller Experience for Local TAS Telephone Lines



Additionally, TIGTA found several discrepancies between what was listed on the TAS website and the IRS website when comparing contact information for telephone numbers, fax lines, and local addresses. TIGTA also identified voicemail messaging that had significant differences in the information being communicated and in three instances referenced the Coronavirus Disease 2019 Pandemic.

What TIGTA Recommended

TIGTA issued an e-mail alert during this evaluation alerting TAS management of the need to provide consistency in telephone messaging, the need to ensure that the TAS and IRS websites have up-to-date local TAS office information posted and ensure that voicemail boxes are properly monitored throughout the day to avoid mailboxes filling up. TAS management partially agreed with our recommendations and took corrective actions to make changes to voicemail messages, made updates to the IRS and TAS websites, and provide more consistent information to taxpayers. However, TAS management indicated it has limited staffing to fully agree to all the recommendations. Due to the actions taken, TIGTA is not making any additional recommendations.

In response to the draft report, TAS management indicated they took further actions to address the issues TIGTA identified and are taking steps to remedy service gaps on their local office telephone lines to provide better service to taxpayers seeking TAS assistance.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: July 30, 2024

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Russell P. Martin 
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Evaluation Report – Improvements Are Needed to Ensure That
Local Taxpayer Advocate Service Telephone Lines Are Properly
Monitored (Evaluation No.: IE-24-033)

This report presents the results of our evaluation to determine the readiness of local Taxpayer Advocate Service (TAS) telephone lines and the consistency of information posted online. This review is part of our Fiscal Year 2024 Annual Program Plan and addresses the major management and performance challenge of *Taxpayer Service*.

Management's complete response to the draft report is included in Appendix II. If you have any questions, please contact me or Debbie Kisler, Director, Office of Inspections and Evaluations.

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Background

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). According to its website, TAS's role is to ensure that every taxpayer is treated fairly and knows and understands their rights. The TAS protects taxpayers' rights under the Taxpayer Bill of Rights and provides free assistance to taxpayers by helping them resolve problems they are having with the IRS. The TAS also recommends changes to IRS processes and procedures to help prevent taxpayer problems.

The TAS assists taxpayers who are:

- Experiencing a financial hardship.
- Seeking help in resolving tax problems that they have not been able to resolve in their prior contacts with other functional areas within the IRS.
- Questioning whether an IRS system or procedure is working as it should.

Taxpayers and authorized third parties¹ have multiple ways to access TAS services including contacting a local office by telephone, fax, or corresponding with case advocates in a local TAS office or TAS's Centralized Case Intake function.² According to the TAS website, if a taxpayer already has an open case and is seeking further assistance, they can contact their Advocate or the local TAS office. All 50 states, the District of Columbia, and Puerto Rico have at least one local TAS office that is independent of the local IRS office and reports directly to the National Taxpayer Advocate. Finally, taxpayers and authorized third parties can call the IRS or TAS toll-free telephone lines, and an IRS employee can refer the taxpayer or authorized third party to the TAS.³

The Treasury Inspector General for Tax Administration (TIGTA) received a referral from the Department of the Treasury's Office of the Inspector General

On January 19, 2024, TIGTA's Office of Chief Counsel received a referral from the Treasury Office of Inspector General related to a tax practitioner who stated that their local TAS office had not responded to correspondence sent to the office six weeks prior, *i.e.*, Form 911, *Request for Taxpayer Advocate Assistance (and Application for Taxpayer Assistance Order)*, for a client who was due a refund and was claiming a financial hardship. The tax practitioner also noted they had left a message on the local TAS office telephone messaging system and did not receive a call back. In two subsequent calls to the local TAS office they received a message that the voicemail box was full.

¹ An authorized third party is a representative approved by a taxpayer to work with the IRS on the taxpayer's behalf.

² The Centralized Case Intake function is responsible for assisting taxpayers as a first point of contact while allowing case advocates to focus on more complex cases. This function also provides guidance to phone assistants on the TAS toll-free intake telephone line.

³ The TAS toll-free telephone number is (877) 777-4778.

Results of Review

Our evaluation identified that local TAS telephone lines were not consistent in providing taxpayers the ability to speak with a TAS representative. On January 24, 2024, a TIGTA evaluator made a test call to the local office referenced in the referral we received from the Treasury Office of Inspector General and confirmed that the voicemail box was full, and therefore had no option to leave a message. When contacting this local TAS office, our test caller received the recorded message below after selecting the option to leave a message:

You have reached the local Taxpayer Advocate Office. We assist taxpayers facing a current financial hardship or who have been unable to resolve tax problems through repeated discussions or correspondence with the IRS. Our business hours are Monday through Friday from 8:00am to 4:30pm.⁴ Please leave us a message and include your name, Taxpayer Identification Number, a phone number with area code, the best time to reach you, and the reason for your call. Due to high demand, it may take up to two weeks to return your call. Thank you for your patience.

Our caller then received the separate message below:

This mailbox is full. Please delete some messages. Goodbye.

Based on the results from the test call, we expanded our evaluation and made test calls to the local telephone numbers listed on the IRS and TAS websites for the 75 local TAS offices. Our evaluation identified that some telephone lines were not in service, some voicemail boxes were full, and inconsistent recorded scripted messaging and callback time frames. Additionally, TIGTA found several discrepancies when comparing what was listed on the TAS website and what was listed on the IRS's website for the local TAS office telephone numbers, fax numbers, and addresses.

Actions Are Needed to Improve the Quality of Customer Service When Contacting Local Taxpayer Advocate Service Offices

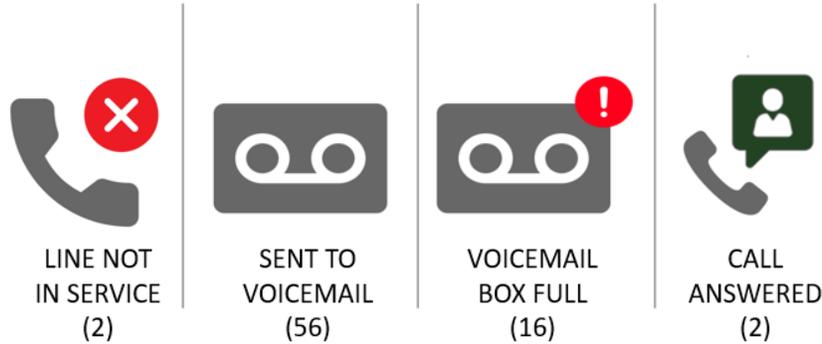
Our test calls to 76 local TAS telephone lines in the United States and Puerto Rico, identified concerns like those reported in the National Taxpayer Advocate's Annual Report to Congress in January 2024, related to the IRS's ability to provide quality customer service via its telephone lines. The National Taxpayer Advocate reported that the IRS struggled to balance employees between answering telephones and processing correspondence. The National Taxpayer Advocate also reported that while IRS service improved overall, taxpayers still struggled to get help. Like the telephone service provided by the IRS, taxpayers who are attempting to contact local TAS offices will experience difficulties and frustration with their inability to timely obtain the assistance needed. Specifically, we identified telephone lines that were not in service, and inconsistency in the scripts when the test caller was offered the ability to leave a voicemail message. For example, we found inconsistencies with the estimated time frame for the call back, *i.e.*, one business day to four weeks, as well as receiving an error message that the

⁴ Most standard office hours were notated as 8:00am-4:30pm; however, some office hours varied.

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voicemail box was full.⁵ For two of the test calls, a TAS representative answered the call. Figure 1 shows the results of test calls by a TIGTA evaluator.

Figure 1: Caller Experience for Local TAS Telephone Lines



Source: TIGTA evaluator experience when calling local TAS telephone lines.

Two local Taxpayer Advocate Service telephone lines were not in service

Our test calls identified two telephone lines that were not in service:

- The local TAS office in Anchorage, Alaska. When we attempted to make a test call to the number listed on the IRS website local TAS office locator tool we received a message that the line was not in service.
- The local TAS office in Detroit, Michigan. When we attempted to make a test call to the number listed on the TAS website we received a message that the line was not in service.

Figure 2 shows the telephone numbers that were not operational.

Figure 2: Telephone Lines That Were Not in Service and Inconsistent Between the IRS Website and TAS Website

Local TAS Office	IRS Website	TAS Website
Anchorage, Alaska	907-786-9777 NOT IN SERVICE	907- 921-6880
Detroit, Michigan	313-234-2375	313-628-3670 NOT IN SERVICE

Source: TIGTA analysis of local TAS telephone lines publicly available on the IRS and TAS websites.

In January 2024, we issued an e-mail alert to TAS management notifying them of the two telephone lines not in service. In response to the e-mail alert, TAS management indicated they would ensure the accuracy of all listed TAS telephone numbers. On March 18, 2024, we verified that the non-working numbers were updated to reflect the correct telephone numbers on both the IRS and TAS websites.

Inability to leave voicemail on local Taxpayer Advocate Service telephone lines

For the 76 test calls, TIGTA reached a live TAS representative for two of the calls. For the remaining 74 calls, our caller received a recorded scripted message that provided the option to

⁵ If the voice mailbox was full, the telephone line disconnected the caller.

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leave a voicemail message. However, for 16 (22 percent) of the 74 calls, the caller received an error message that *the voicemail box was full*. After receiving the mailbox is full message, the call was disconnected.

In our January 2024 e-mail alert, we recommended that the National Taxpayer Advocate take action to ensure that:

Recommendation 1 (E-Mail Alert #1): Local TAS telephone lines are properly monitored, and voicemail messages are addressed throughout the day to avoid full voice mailboxes preventing taxpayers from leaving a message for a call back when a representative is available.

Management's Response to E-Mail Alert #1: TAS management partially agreed with our recommendation. TAS management indicated that they are exploring technological solutions to transcribe voicemail messages so employees in other areas of TAS can assist with returning calls and to expand the size of voicemail boxes to prevent them from becoming full. TAS management indicated that a relatively small amount of casework is coming from local TAS offices and limited staffing resources prevent them from fully agreeing to this recommendation.

Office of Inspections and Evaluations Comment: On March 27, 2024, TIGTA confirmed that all 16 telephone line voicemail boxes had been cleared and were no longer full, allowing a taxpayer to leave a message for a call back.

However, we still have a concern regarding the response to our e-mail alert. While TAS is exploring technological solutions, we believe it is important that the local TAS offices continue to address messages throughout the day to prevent taxpayers from receiving a message that a mailbox is full and then get disconnected. With Inflation Reduction Act of 2022⁶ funding providing the IRS with the opportunity to transform and provide better customer service, the TAS should also be ensuring that they are improving customer service. Calling a TAS office for assistance to resolve a tax issue or to expedite receiving a refund due to a financial hardship and not being able to reach a representative or leave a message for a representative to call the taxpayer back places an undue burden on the taxpayer.

A Standardized Scripted Message Was Not Used on All Local Taxpayer Advocate Service Telephone Lines and Return Callback Time Frames Varied Widely

For 10 of our 76 test calls, we identified that the recorded message was a deviation from the standardized scripted message used on the other 66 telephone lines. For example, for three lines the scripted recorded message provided the caller with an out-of-date Coronavirus Disease 2019 Pandemic warning message. Figure 3 shows the scripted messages received on eight of the telephone lines.⁷

⁶ Pub. L. No. 117-169, 136 Stat. 1818.

⁷ Two additional lines had inconsistent messaging that did not contain special language.

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Figure 3: Inconsistent Messages Received on Local TAS Telephone Lines

TAS Location	Telephone Line	Message
Sacramento, California	(916) 974-5007	Coronavirus Disease 2019 Pandemic messaging.
Springfield, Illinois	(217) 993-6714	Message was only three or four words.
Indianapolis, Indiana	(317) 685-7840	Coronavirus Disease 2019 Pandemic messaging.
St. Louis, Missouri	(314) 339-1651	Pressing 5 connects to the voicemail that states a person's name, without a description of their position or the department they work in.
Philadelphia, Pennsylvania	(267) 466-2427	Coronavirus Disease 2019 Pandemic messaging.
Burlington, Vermont	(802) 859-1052	Pressing 5 does not offer the ability to leave a message. The message states to wait for an operator, then immediately hangs up.
Detroit, Michigan	(313) 234-2375	Connects directly to the voicemail; it does not give the options of selecting 1 through 4 like the other local TAS telephone numbers. Connecting to the number also takes longer than all other TAS numbers. On our first attempt, we were connected to the Utah TAS office.
Cleveland, Ohio	(216) 415-3460	Pressing 5 to leave a voicemail message connects to the telephone number/voicemail of a TAS caseworker.

Source: TIGTA evaluator experience when calling local TAS offices.

In our January 2024 e-mail alert, we recommended that the National Taxpayer Advocate should:

Recommendation 2 (E-Mail Alert #1): Update the recorded scripts to ensure consistent messaging on all local TAS telephone lines.

Management's Response to E-Mail Alert #1: TAS management agreed with our recommendation. In response to the e-mail alert, TAS management distributed updated guidance to employees informing them of the requirement to update the scripts to reflect standard language, as shown in Figure 4.

Figure 4: Standardized Scripts



Source: Information received from the TAS.

Additionally, TAS management provided TIGTA with alternate messaging prompts that will be used by the local TAS offices during times of high inventories, IRS backlogs, increased call volume, and office closures.

Inconsistency in the time frame callers could expect to have their calls returned

For three local TAS offices, we found that the time frame callers could expect to have their calls returned varied from the standard response time frame of up to two weeks. For these three local TAS telephone lines, the response time in the message we received were 24 hours, one business day, and four weeks. In January 2024, we issued an e-mail alert to TAS management notifying them of the inconsistency in callback time frames and recommended that they require local TAS offices to be consistent and provide a reasonable expected wait time for returning taxpayer and tax professional voicemail messages.

In our January 2024 e-mail alert, we recommended that the National Taxpayer Advocate should:

Recommendation 3 (E-Mail Alert #1): Require local TAS offices to be consistent and provide a reasonable expected wait time for returning taxpayer and tax professional voicemail messages, e.g., 48 hours.

Management's Response to E-Mail Alert #1: TAS management partially agreed with our recommendation. TAS management indicated that they agree in concept, and reducing response times is a high priority. However, reducing response times requires extensive resources for a relatively small amount of casework, adding that the local TAS offices accounted for approximately one percent of the TAS case receipts in the last year. Therefore, efforts to shorten wait times must be balanced against other casework priorities. TAS management indicated that for present purposes, they believe it is important to set realistic expectations for taxpayers and their authorized representatives. Therefore, they have directed local TAS offices to provide the longer end of the response times in recorded messages.

While the local TAS offices may only account for one percent of the cases received by the TAS, expecting taxpayers to wait up to four weeks for assistance is a burden on taxpayers who want, or even need, in a case of financial hardship to have their tax issues resolved quickly. TIGTA's

Office of Audit is performing a review regarding TAS case processing and evaluating efforts to overcome barriers to timely and accurately process TAS cases.⁸

Local Taxpayer Advocate Service Contact Information is Inconsistent Between the IRS and Taxpayer Advocate Service Websites

Taxpayers and tax professionals seeking assistance from the TAS can find information for the local TAS offices on either the TAS website or the IRS website. TIGTA compared the contact information listed on these websites and identified inconsistencies between the two websites. These inconsistencies include:

- Fax numbers that differed for 14 local TAS offices.
- Physical addresses that differed for 13 local TAS offices
- E-mail addresses provided for the local TAS offices on the TAS website, but not on the IRS website.

We also found that the IRS website did not list the local TAS offices for Kenai, Alaska; Davenport, Iowa; and Spokane, Washington that were listed on the TAS website. In January 2024, TIGTA issued an e-mail alert to TAS management informing them of the results of our comparison of contact information for local TAS offices.

In our January 2024 e-mail alert, we recommended that the National Taxpayer Advocate should ensure that:

Recommendation 4 (E-Mail Alert #1): Information is updated to ensure that both the IRS and TAS websites contain consistent and accurate information.

Management's Response to E-Mail Alert #1: In response to the e-mail alert, TAS management indicated they agreed with the recommendation and started to update both websites to ensure that they contain consistent and accurate information.

Office of Inspections and Evaluations Comment: On April 22, 2024, we verified that most local offices on both the IRS and TAS websites were updated to reflect the same contact information for local TAS offices. As of April 22, 2024, the Virtual Service Delivery locations found on the TAS website were not on the IRS website.

⁸ TIGTA Audit No. 202410015, *Taxpayer Advocate Service Case Processing*.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to determine the readiness of local TAS telephone lines and the consistency of information posted online. To accomplish our objective, we:

- Called all 76 local TAS telephone numbers listed on the IRS and TAS websites and determined whether telephone lines were operational, and if the caller had an option to leave a voicemail message to receive a call back.
- Compared the local TAS office contact information on the IRS and TAS websites and assessed the consistency and accuracy of the information.
- Reviewed the TAS internal guidance and determined what messages should be played when calling a local TAS office.

Performance of This Review

This review was performed with information found on the IRS and TAS websites during the period January through May 2024. We conducted this evaluation in accordance with the Quality Standards for Federal Offices of Inspector General.

Major contributors to the report were Debra Kisler, Director; Eleina Monroe, Supervisory Evaluator; Christopher Aley, Evaluator; and Nicole Foy, Evaluator.

Data Validation Methodology

We completed a manual search for the TAS locations by state or territory on an office locator tool on the TAS and IRS websites and reviewed the results of each location's physical address, e-mail address, phone number, and fax number. We documented each result and compared it with the same information listed on the TAS website. We determined that the data were sufficiently reliable for the purpose of this review.

Management's Response to the Draft Report



YOUR VOICE AT THE IRS



Response Date:

July 10, 2024

MEMORANDUM FOR RUSSELL P. MARTIN
 DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
 EVALUATIONS

FROM: /s/ Elizabeth Blazey-Pennel
 Executive Director Case Advocacy, Intake and Technical Support

SUBJECT: Draft Evaluation Report – Improvements Are Needed to Ensure
 That Local Taxpayer Advocate Service Lines Are Properly
 Monitored (Evaluation No.: IE-24-033)

Thank you for the opportunity to respond to the above-referenced report. We appreciate your office's evaluation of telephone service in TAS's local offices and the recommendations you have made to improve our service.

As background, TAS receives cases from a variety of sources. The overwhelming majority of cases come from a variety of referrals including other IRS operating divisions; submitted Forms 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and other correspondence; referrals from congressional offices; and calls to the NTA toll-free telephone line. In FY 2023, only about one percent of our cases were received through taxpayer telephone calls to our local offices. Nevertheless, we aim to provide high quality service through all our service channels, and your review identified weaknesses that we have addressed. Among them:

- We corrected two local office telephone numbers that were inaccurately listed (one on the TAS website, the other on the IRS website).
- We addressed the problem of full telephone line voicemail boxes in two ways. First, we conducted training to ensure employees know how to delete messages after the information from a message has been transcribed. Second, we expanded our voicemail storage capacity from 30 minutes to two hours in all TAS offices to provide our employees the ability to log in the calls before reaching the maximum storage space for messages.
- We updated recorded scripts on our local office telephone lines to ensure they are consistent.

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- We reviewed inconsistencies between the TAS and IRS websites identified by TIGTA and updated both websites to ensure they contain consistent and accurate information.
- We are now reviewing voicemail messages on a daily basis to ensure we can quickly identify taxpayers who are facing imminent economic hardships or other time-sensitive problems, so we can open cases and assign them on a priority basis.

Consistent with our daily review of voicemail messages, we have updated the outgoing voicemail message on our local office telephone lines as follows:

Thank you for calling the Local Taxpayer Advocate office in [city, state]. Our mission is to assist taxpayers in resolving problems with the IRS. Our business hours are Monday through Friday from [hours of operation]. Please leave us a message and include your name, Taxpayer Identification Number, a phone number with area code, the best time to reach you, and the reason for your call. We are reviewing our voicemails daily and prioritizing those taxpayers in urgent need. Due to a large number of taxpayers seeking our help, it may take us several days to respond to incoming calls. We ask for your patience during this time. We look forward to assisting you.

On page 4, the draft report says: “[W]e believe it is important that the local TAS offices continue to address messages throughout the day to prevent taxpayers from receiving a message that a mailbox is full and then get disconnected.” Given that we are reviewing messages daily, we are deleting messages after they have been transcribed, and we have quadrupled the capacity of our voice mailboxes, we do not believe taxpayers will encounter situations where mailboxes are full and they get disconnected often, if at all.

Thank you for alerting us to the issues you discovered so we could take steps to remedy service gaps on our local office telephone lines and provide better service to taxpayers seeking TAS assistance.

If you have any questions, please contact me or Sean O'Reilly, Executive Director Case Advocacy.

Appendix III

Abbreviations

IRS	Internal Revenue Service
TAS	Taxpayer Advocate Service
TIGTA	Treasury Inspector General for Tax Administration



**To report fraud, waste, or abuse,
contact our hotline on the web at www.tigta.gov or via e-mail at
oi.govreports@tigta.treas.gov.**

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

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