



*Electronic Tax Law Assistance  
Program Responses Are Timely  
and Generally Accurate*

**September 2005**

**Reference Number: 2005-40-152**

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

September 14, 2005

**MEMORANDUM FOR:** COMMISSIONER, WAGE AND INVESTMENT DIVISION

**FROM:** Pamela J. Gardiner  
Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – Electronic Tax Law Assistance Program  
Responses Are Timely and Generally Accurate (Audit # 200540006)

This report presents the results of our review of the Electronic Tax Law Assistance (ETLA) Program. The overall objective of this review was to determine whether the Internal Revenue Service (IRS) provides quality service through its ETLA Program, including providing correct and timely answers to tax law questions submitted by taxpayers.

*Synopsis*

The ETLA Program is a service provided by the IRS on its public Internet web site, IRS.gov. The ETLA Program allows taxpayers to ask the IRS tax law questions through IRS.gov. It is available 24 hours a day, 7 days a week, allowing taxpayers to send their questions at a time of their choosing. The ETLA Program is geared to answer general tax questions in 17 categories, from IRS procedures to child tax credits to the sale or trade of business, depreciation, and rentals. The ETLA Program routes the questions to an IRS assistor, who researches the questions and responds directly to the taxpayers through electronic mail (email).

The IRS met its goal of acknowledging tax law questions submitted through the ETLA Program and responding to them within 3 business days. For 160 tax law questions anonymously submitted through the ETLA Program during the period January 31 through April 8, 2005, 157 (100 percent) of the 157 questions were acknowledged<sup>1</sup> and the IRS responded timely to

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<sup>1</sup> We received responses for only 157 of 160 submitted tax law questions. The IRS has no record of receiving 3 (2 percent) emails.



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140 (89 percent) of the 157 questions. The remaining 17 (11 percent) of 157 responses were received on the fourth day.

Of the 157 responses, 110 (70 percent) were correct and 47 (30 percent) were incorrect. For the 2005 Filing Season,<sup>2</sup> the IRS reported an 86 percent accuracy rate. The IRS accuracy goal for the ETLA Program for Fiscal Year 2005 is 82 percent. The difference between the Treasury Inspector General for Tax Administration and IRS results is attributed to the different sampling methodologies and the sample sizes. Because of these differences, we are not projecting our results. For the most part, all responses contained general information from tax publications relating to the subjects of our questions and/or provided references to publications that could be used for further research. However, the mass of information provided in some responses made it a challenge to find the specific answers to the questions.

We are making no recommendations because the IRS is reviewing whether it will continue to provide this service to domestic taxpayers on the IRS home page. It will continue to provide the service for customers located overseas (i.e., taxpayers living abroad and military personnel) because this is their only toll-free communication tool.

According to the IRS, it costs more to respond to taxpayers' questions using the ETLA Program than the telephone. This is understandable since an IRS assistor must make multiple assumptions when responding to most questions. The ETLA Program is not a self-service application and competes with IRS toll-free service for limited resources. As the IRS moves toward self-service, it needs to revisit the ETLA Program.

### *Response*

IRS management appreciated our acknowledgement that the difference in Treasury Inspector General for Tax Administration and IRS accuracy rates is due to differences in methodology and sample size. IRS management stated it is difficult to gauge a taxpayer's true need for information and whether it has adequately answered the taxpayer's specific question but noted the IRS continues to try to strike a proper balance in all of its taxpayer-focused technical communications. IRS management was concerned with the number of emails by filing season and fiscal year as shown in Figure 2 in our report. Specifically, IRS management disagreed with the volumes we reported for the ETLA Program gross email receipts. They stated the chart used in the report is not representative of the true volume of taxpayer questions received in the ETLA Program. The IRS stated that a very high percentage of the gross number of emails we reported is removed from the ETLA inventory without any action. The IRS provided its own volumes of email questions. We did not confirm these volumes. Management's complete response to the draft report is included as Appendix V.

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<sup>2</sup> The filing season is the period from January through mid-April when most individual income tax returns are filed.



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Please contact me at (202) 622-6510 if you have questions or Michael R. Phillips, Assistant Inspector General for Audit (Wage and Investment Income Programs), at (202) 927-0597.



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## *Background*

The Electronic Tax Law Assistance (ETLA) Program is a service provided by the Internal Revenue Service (IRS) on its public Internet web site, IRS.gov. The ETLA Program allows taxpayers to ask the IRS tax law questions through IRS.gov. It is available 24 hours a day, 7 days a week, allowing taxpayers to send their questions at a time of their choosing. The ETLA Program is geared to answer general tax questions in 17 categories, from IRS procedures to child tax credits to the sale or trade of business, depreciation, and rentals. The ETLA Program routes the questions to an IRS assistor who researches the questions and responds directly to the taxpayers through electronic mail (email).

In its 2005–2009 Strategic Plan, the IRS states its commitment to providing “excellent service to taxpayers and enforcing America’s tax laws in a balanced manner.” Its first strategic goal is to “improve taxpayer service.” The IRS is encouraging taxpayers to use self-service and electronic services, such as those provided on IRS.gov and the toll-free telephone lines. However, the IRS has reported that its primary method of providing direct assistance to customers with tax law questions is through its toll-free telephone system. It believes the toll-free service is the method preferred by the majority of taxpayers seeking assistance with a tax issue and provides a more efficient and cost-effective service.

***The IRS believes it is more cost effective to answer tax law questions over the telephone; assistors can answer about 5.5 telephone calls per hour compared to 1.8 ETLA Program inquiries answered per hour.***

In line with this strategy, for Fiscal Year 2006, the IRS is considering no longer providing the link to the ETLA Program on the IRS home page. For Fiscal Year 2005, the link to the ETLA Program is found by clicking:

- First. [Contact Us](#) at the bottom of IRS.gov web pages.
- Second. [Help with Tax Questions](#).
- Third. [Site Map](#).
- Fourth. [Help with Tax Questions](#) under “Help.”

The IRS provides the following qualifier at the top of this web page:

*This site was created to answer general tax questions. This is NOT the site for highly complex tax issues or questions regarding your specific tax account. If you need help with an account issue (i.e., any question that requires a name and social security number), feel free to contact our office by phone. The toll-free number for individual [sic] is 1-800-829-1040. The toll-free number for businesses is 1-800-829-4933.*



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The IRS encourages taxpayers to first try other options, such as [Frequently Asked Questions](#), [Tax Trails](#),<sup>1</sup> and searching the web site for information using its search feature. If the taxpayer still needs help, the IRS states it can answer the tax question through email.

The IRS then provides instructions on how to submit the question and a listing of tax law categories to choose from when submitting the question. The taxpayer types his or her email address and question into the form and clicks the “Submit” button. The question is routed to a vendor that collects the questions and submits them to the IRS.

As part of a corrective action from a prior Treasury Inspector General for Tax Administration (TIGTA) audit, the IRS implemented an acknowledgement system.<sup>2</sup> The IRS acknowledges the receipt of questions submitted through the ETLA Program by emailing taxpayers. The IRS’ acknowledgement email states:

*IRS Email Tax Law Assistance Acknowledgement*

*We have received the inquiry you submitted through our web site at <http://www.IRS.gov>. We will respond as quickly as our resources allow.*

*Thank you for using our service. If you have another question, please return to our web site at: <http://www.irs.gov> to submit it.*

Once the IRS receives the questions from the vendor, the questions are downloaded to the IRS computer program called “MailMan Version 6.0, IRS Email Support System.”<sup>3</sup> Next, questions are routed to four file servers in Austin, Texas. The file servers distribute the workload by tax law category to assistors who create the responses and email them to the taxpayers.

The ETLA Program is designed to allow assistors to pull responses from a database of pre-prepared answers to save time researching and responding to frequently asked questions. The assistors that respond to emails also respond to taxpayers when they call the IRS toll-free telephone lines for tax law assistance. The assistors work on emails in between taking telephone calls. Assistors’ time devoted to responding to emails is approximate to 50 assistors working full-time on the ETLA Program.

See Figure 1 for a flowchart of how emails are routed through the ETLA Program.

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<sup>1</sup> Frequently Asked Questions and Tax Trails are two services provided on IRS.gov. Tax Trails is an interactive session which poses questions that you can answer by selecting Yes or No.

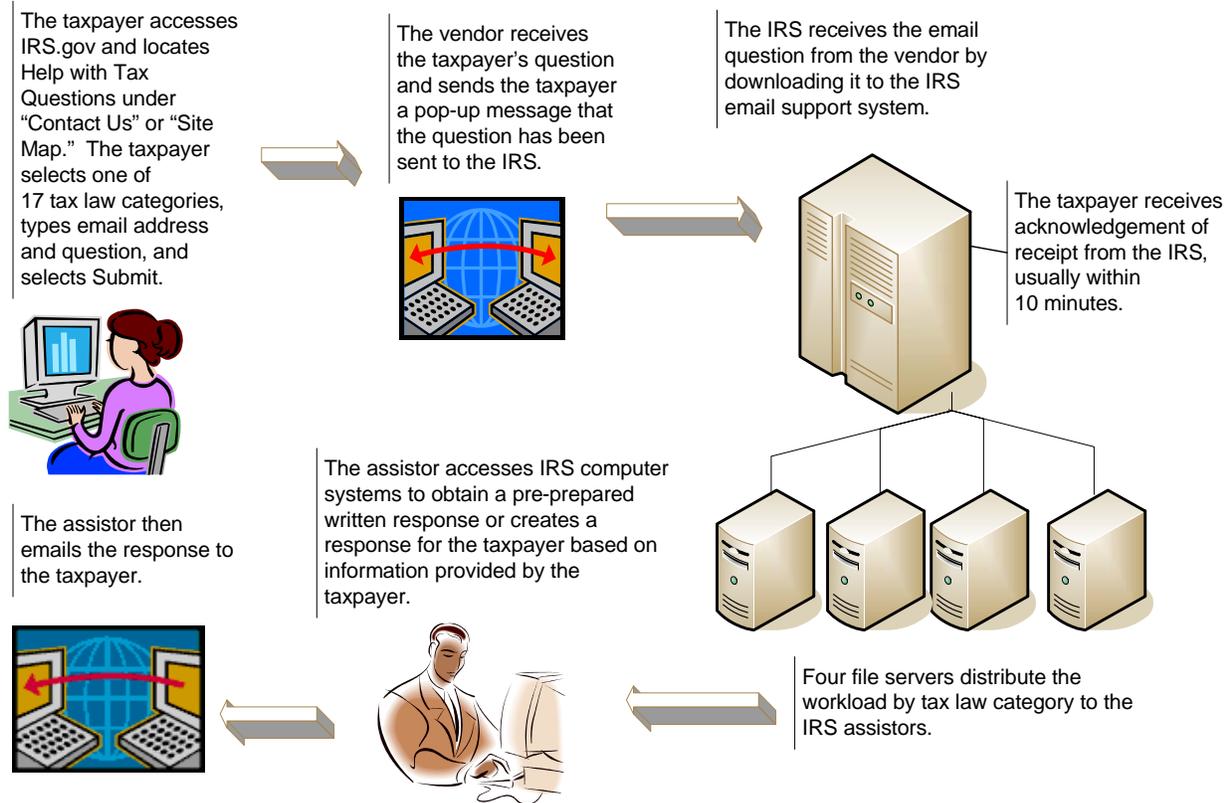
<sup>2</sup> *Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions* (Reference Number 2003-40-014, dated October 2002).

<sup>3</sup> This system is used to control email receipts and answers for the ETLA Program and Referral Mail Program, a similar program used by other IRS programs.



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**Figure 1: ETLA Program Taxpayer Customer Service**



Source: IRS Management; ETLA Program work process/walk through.

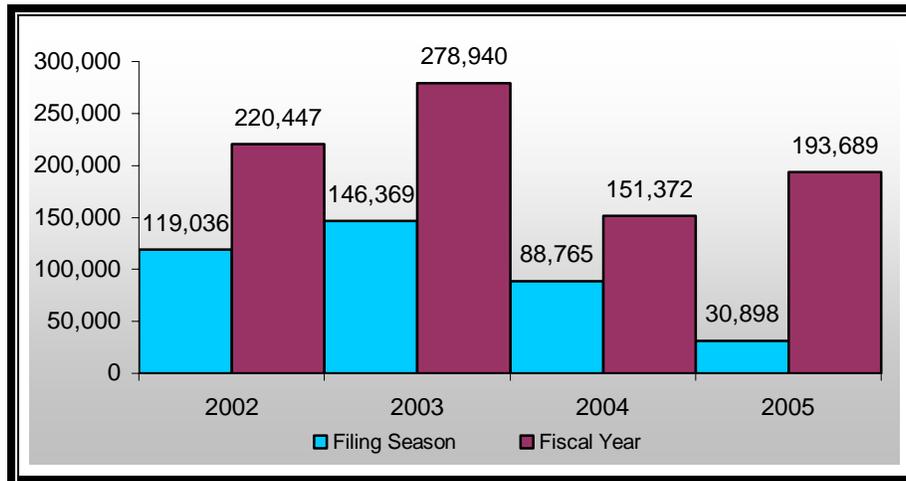
The volume of emails submitted through the ETLA Program has declined from about 119,000 emails in the 2002 Filing Season to about 31,000 emails in the 2005 Filing Season.<sup>4</sup> See Figure 2 for email volumes for the most recent 4 years.

<sup>4</sup> The filing season is the period from January through mid-April when most individual income tax returns are filed.



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**Figure 2: Number of Emails by Filing Season and Fiscal Year**



*Source: ETLA Program MailMan reports. Volumes shown are gross receipts. Fiscal Year 2005 results are projected.*

The IRS' decision to continue providing the ETLA Program for customers living in the United States through its domestic website is under review at this time. It will continue to provide the service for customers located overseas (i.e., taxpayers living abroad and military personnel) because this is their only toll-free communication tool. The email service will also be offered through the Military Assistance Portal.

Beginning in Fiscal Year 2004, the Customer Account Services Office, responsible for the ETLA Program, began using the Embedded Quality measurement system to measure the ETLA Program's customer service. Embedded Quality links employee performance to organizational results related to the quality of customer service. This method was designed to distinguish between "wrong" answers and procedural errors that do not affect the accuracy of the answer. Using various attributes, Centralized Quality Review Staff rates the email responses and reports results using five quality measures (Customer Accuracy, Regulatory Accuracy, Procedural Accuracy, Professionalism, and Timeliness).

This review was performed at the Customer Account Services Office, Wage and Investment Division Headquarters, in Atlanta, Georgia, and the Centralized Quality Review Site in Philadelphia, Pennsylvania, during the period January through June 2005. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



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## *Results of Review*

### ***Tax Law Questions Were Acknowledged and Answered Timely, and Answers Were Generally Correct***

For tax law questions anonymously submitted through the ETLA Program during the period January 31 through April 8, 2005, the IRS provided acknowledgements and met its goal of responding within 3 business days. In addition, questions were generally answered correctly and the responses provided references to publications that could be used for further research. However, the mass of information provided in some responses made it a challenge to find the specific answers to the questions.

#### ***Tax law questions were acknowledged and answered timely***

For tax law questions submitted through the ETLA Program, the IRS acknowledged all of the 157 questions.<sup>5</sup> The IRS' goal is to acknowledge all questions received through the ETLA Program.

The IRS responded timely to 140 (89 percent) of the 157 questions. The remaining 17 (11 percent) of the 157 responses were received on the fourth day after submission of the questions. The IRS reports that it took 1.2 business days, on average, to respond to emails in the 2005 Filing Season, down from 4.2 and 3.1 business days in the 2003 and 2004 Filing Seasons.

#### ***Tax law questions were generally answered correctly***

IRS assistors provided correct responses to 110 (70 percent) of the 157 tax law questions we submitted. For the 2005 Filing Season, the IRS reported an 86 percent accuracy rate. The IRS accuracy goal for the ETLA Program for Fiscal Year 2005 is 82 percent. The difference between the TIGTA and IRS results is attributed to the different sampling methodologies and the sample sizes. Because of these differences, we are not projecting our results. See Appendix IV for a breakdown of the categories, sample sizes, and accuracy rate results by categories.

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<sup>5</sup> We received responses for only 157 of 160 submitted tax law questions. The IRS has no record of having received 3 (2 percent) emails.



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The majority of responses contained general information from tax publications relating to the subjects of our questions. Using the same methodology the IRS uses to score/rate ETLA Program email responses, of the 157 responses:

- One hundred and ten responses were correct:
  - Seventy-two (65 percent) of the 110 responses included some yes or no answers that specifically addressed the question or a response that was personalized yet included some pre-prepared language. For example:

**TIGTA Question:** I was a student in 2003 and (did not work) had no earned income. In 2004, I started working, but did not have enough tax withheld. Will I owe a penalty because I did not make estimated tax payments?

**IRS Response:** I presume you will owe more than \$1,000 in tax, your filing status has not been changed since 2003, you owed no income tax in 2003, were a U.S. citizen for the entire year, are a calendar year tax, your tax return covers the entire 12 months of the year, you are not a farmer or fisherman, you did not retire nor were disabled in 2004, and your income was received evenly throughout the year. If any of my presumptions is [sic] incorrect please e-mail us back with the correct information. \*\*\*\*\* No, you do not owe a penalty. You do not owe a penalty if you had no tax liability last year and you were a U.S. citizen or resident for the whole year. For this rule to apply, your tax year must have included all 12 months of the year.

**Reference:** For additional information please see Publication 505 Tax Withholding and Estimated Tax page 40 which is available on our web site.

- Thirty-eight (35 percent) of 110 responses did not include yes or no answers but provided sufficient information for taxpayers to interpret the law and apply it to their situations. For example:

**TIGTA Question:** I separated from my husband last year in May 2004. It was not a legal separation, where we signed any legal papers; we are still married, but we are still separated. I want to know if I can I file head of household on my 2004 tax return? We have a five year old son, he lives with me, and I fully support both of us. I will be claiming our son as my dependent.

**IRS Response:** Generally, your marital status on the last day of the year determines your status for the entire year. If you are unmarried, or if you are legally separated from your spouse under a divorce or separate maintenance decree according to your state law, and you do not qualify for another filing status, your filing status is single.



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Generally, to qualify for head of household status, you must be unmarried and not entitled to file as a qualifying widow or widower with a dependent child. You must also have provided more than half the cost of maintaining as your home a household that was the main home for a qualifying person.

You may also qualify for head of household status if you, though married, file a separate return, your spouse has not lived in your home during the last 6 months of the tax year, and you provided more than half the cost of maintaining as your home a household that was the main home for a qualifying child for more than one half of your tax year.

If you are married, you and your spouse may file a joint return or separate returns.

If your spouse died in 2004 and you did not remarry before the end of the year, you may still file a joint return. This is the last year for which you may file a joint return with that spouse.

If your spouse died during 2002 or 2003, you may be able to file as a qualifying widow or widower. To do this, you must meet all four of the following tests:

1. You were entitled to file a joint return with your spouse in the year he or she died. It does not matter whether you actually filed a joint return.
2. You did not remarry before the end of 2004.
3. You have a child, stepchild, adopted child, or foster child for whom you can claim a dependency exemption.
4. You paid more than half the cost of keeping up a home that was the main home for you and that child for the whole year.

**Reference:** More detailed information on each filing status can be found in Publication Number 501, Exemptions, Standard Deduction, and Filing Information.

- Forty-seven responses were incorrect because the assistor misapplied the tax law, did not include all information needed for the taxpayer to make his or her determination, or only referred the taxpayer to an IRS publication. For example:

**TIGTA Question:** My grandmother retired from her job last year in 2004 and received a lump-sum distribution from her qualified Pension Plan. My grandmother passed and left me some of the money in her will. Do I have to include the money as income on my tax return and pay taxes?



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***IRS Response:*** If your Grandmother received the distribution while she was living, the taxation of distribution would be taxable to her on her final return. If the distribution was paid to you as a beneficiary by the plan, it would be taxable to you. ***Reference:*** None provided.

ETLA Program management explained assistors are to provide sufficient information to taxpayers so they can deduce or work out the answer to their questions. They do not want assistors to give advice. IRS guidelines require assistors to use the same tools and reference materials they use to respond to telephone inquiries. However, assistors are instructed to use pre-prepared answers when appropriate to enhance the quality and consistency of responses. The ETLA Program maintains a database that contains pre-prepared answers that provide general information on a large variety of topics and others that address specific issues. The pre-prepared answers consist of the TeleTax Topics and Frequently Asked Questions developed from inquiries received in prior years, and others developed to address specific issues. Guidelines state answers are to be complete and accurate without overwhelming the taxpayer with unnecessary information.

***Assistors are to make the taxpayer aware of the criteria used to answer the question. It is the taxpayer's decision how to file his or her tax return.***

When responding to emails, assistors are faced with the challenge of trying to understand taxpayers' questions and all the tax related implications. Assistors' training focuses on how to respond to taxpayers that call the IRS with questions on tax issues; this allows for back and forth interaction between the assistors and taxpayers. Emails do not allow for that type of interaction and, to compensate, assistors must make assumptions. Assumptions are subjective based on the interpretation of the questions and assistors' experience and skill levels. At times, making assumptions allows the assistor to respond more directly to the question, but can lead to an incorrect response.

Although the IRS may limit the ETLA Program in Fiscal Year 2006 to customers living outside the United States, it is still important to ensure that it provides accurate responses to taxpayers that choose to use the service. Inaccurate responses increase the risk taxpayers will use the information and prepare inaccurate tax returns. This risk increases when taxpayers share their ETLA Program responses with other taxpayers, multiplying the effect of the error.

### **Conclusion**

The complexity of the tax law and one-way interaction make it a challenge to provide a yes or no answer to a written tax law question. The ETLA Program was first implemented and funded as a user friendly *self-help* desk. It was envisioned to be an interactive system that would prompt the



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user to answer targeted questions to tailor the response to each taxpayer's specific facts and circumstances. Instead it has evolved into a manual search engine.<sup>6</sup>

In the National Taxpayer Advocate 2004 Report to Congress, the National Taxpayer Advocate expressed concern the IRS is no longer supporting the ETLA Program in its current format and stated the IRS needs to analyze the ETLA Program and provide an accessible product geared toward the needs of taxpayers. According to the IRS, it costs more to respond to taxpayers' questions using the ETLA Program than the telephone. This is understandable, since the assistants must make multiple assumptions when responding to most questions. The ETLA Program is not a self-service application and competes with IRS toll-free service for limited resources.

We are making no recommendations at this time because the IRS is reviewing whether it will continue to provide this service to domestic taxpayers and the IRS reported it has initiated a project to evaluate the applicability of Natural Language search engine technology. The IRS is hoping this technology will improve the accuracy of self-service queries and allow for a user-friendly, interactive interface for the ETLA Program. As the IRS moves toward self-service, it needs to revisit the ETLA Program.

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<sup>6</sup> A search engine is a computer program that retrieves documents, files, or data from a database or from a computer network (especially from the Internet).



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## **Appendix I**

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

The overall objective of this review was to determine whether the Internal Revenue Service (IRS) provides quality service through its Electronic Tax Law Assistance (ETLA) Program, including providing correct and timely answers to tax law questions submitted by taxpayers. To accomplish this objective, we:

- I. Determined if the IRS accurately and timely responded to tax law questions submitted by taxpayers through the ETLA Program.
- II. Identified the sample size based on the volume of email submissions made during the 2004 Filing Season.<sup>1</sup> We calculated our sample size of 160 questions based on a 5 percent precision, an 18 percent IRS error rate (the accuracy goal for the ETLA Program is 82 percent), and a 90 percent confidence level. To the extent possible, we used questions developed for the Treasury Inspector General for Tax Administration Taxpayer Assistance Center reviews to leverage our experience with the tax law. The questions were distributed across the most widely used ETLA Program categories based on email submissions reported by the IRS for the 2004 Filing Season. Since we did not include all categories of email submissions, we cannot project our sample results.
  - A. Set up email accounts using free email services on the Internet and anonymously submitted tax law questions typical of those that may be submitted by an individual taxpayer during the period January through April 2005.
  - B. Analyzed answers received for accuracy and timeliness.
- III. Determined if all submitted taxpayer tax law questions were received and whether responses were provided to all questions received.
- IV. Interviewed management to determine why responses were not accurate and timely.
- V. Determined why the IRS relocated the ETLA web site by discussing the move with management and determined future plans of the ETLA Program.

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<sup>1</sup> The filing season is the period from January through mid-April when most individual income tax returns are filed.



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## **Appendix II**

### *Major Contributors to This Report*

Michael R. Phillips, Assistant Inspector General for Audit (Wage and Investment Income Programs)

Augusta R. Cook, Director

Paula W. Johnson, Audit Manager

Kathy Henderson, Lead Auditor

Lynn Faulkner, Senior Auditor

Jerry Douglas, Auditor



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## **Appendix III**

### *Report Distribution List*

Commissioner C  
Office of the Commissioner – Attn: Chief of Staff C  
Deputy Commissioner for Services and Enforcement SE  
Deputy Commissioner, Wage and Investment Division SE:W  
Director, Customer Account Services SE:W:CAS  
Acting Director, Strategy and Finance SE:W:S  
Director, Customer Assistance, Relationships, and Education SE:W:CAR  
Director, Field Assistance SE:W:CAR:FA  
Acting Chief, Performance Improvement SE:W:S:PI  
Acting Senior Operations Advisor SE:W:S  
Chief Counsel CC  
National Taxpayer Advocate TA  
Director, Office of Legislative Affairs CL:LA  
Director, Office of Program Evaluation and Risk Analysis RAS:O  
Office of Management Controls OS:CFO:AR:M



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**Appendix IV**

*Electronic Tax Law Assistance Program  
Accuracy Rate Results by Category*

During the 2005 Filing Season,<sup>1</sup> Treasury Inspector General for Tax Administration (TIGTA) auditors anonymously submitted 160 tax law questions through the Internal Revenue Service (IRS) Electronic Tax Law Assistance Program. The following table provides the sample sizes and accuracy rates for the IRS’ statistical sample and the TIGTA’s sample. All percentages are rounded.

<b>Category Name</b>	<b>IRS Sample</b>	<b>IRS Accuracy Rate</b>	<b>TIGTA Sample</b>	<b>TIGTA Accuracy Rate</b>
Capital Gains and Losses/Sale of Home	107	77%	21	52%
Child Care Credit/Other Credits	18	83%	18	83%
Earned Income Credit	6	100%	4	50%
Estate and Gift (Compliance)	18	83%	3	67%
Estimated Tax	8	88%	3	100%
Filing Information/Status	38	82%	29	62%
Individual Retirement Arrangement	26	88%	8	12%
Interest/Dividends/Other Income	22	73%	10	90%
Itemized/Standard Deductions	54	89%	26	81%
Pensions/Annuity	20	70%	5	100%
Small Business/Self-Employed, Etc.	135	97%	26	77%
Social Security Income	8	63%	4	75%
<b>Totals</b>	<b>460</b>	<b>85%</b>	<b>157</b>	<b>70%</b>

Source: IRS and TIGTA analysis. Filing Season 2005 accuracy rates for 12 of 17 tax law categories.

<sup>1</sup> The filing season is the period from January through mid-April when most individual income tax returns are filed.



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**Appendix V**

*Management's Response to the Draft Report*



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
ATLANTA, GA 30308

RECEIVED  
SEP 01 2005

September 1, 2005

MEMORANDUM FOR PAMELA J. GARDINER  
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Richard J. Morgante *Richard J. Morgante*  
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – Electronic Tax Law Assistance Program  
Responses Are Timely and Generally Accurate (Audit #  
200540006)

Thank you for your recognition of our responsiveness to taxpayers and the accuracy of our answers to their electronically submitted questions. I appreciate your acknowledgement that the difference in Treasury Inspector General for Tax Administration and Internal Revenue Service accuracy rates is primarily due to the difference in methodology and sample size. I also appreciate your observation that in our attempt to provide an accurate answer, complete with helpful reference material, we may occasionally overwhelm a taxpayer. Since the Electronic Tax Law Assistance (ETLA) program does not allow real-time two-way dialogue, it is difficult to gauge a taxpayer's true need for information and be assured that we have adequately answered their specific question. We continue to try to strike the proper balance in all of our taxpayer-focused technical communications.

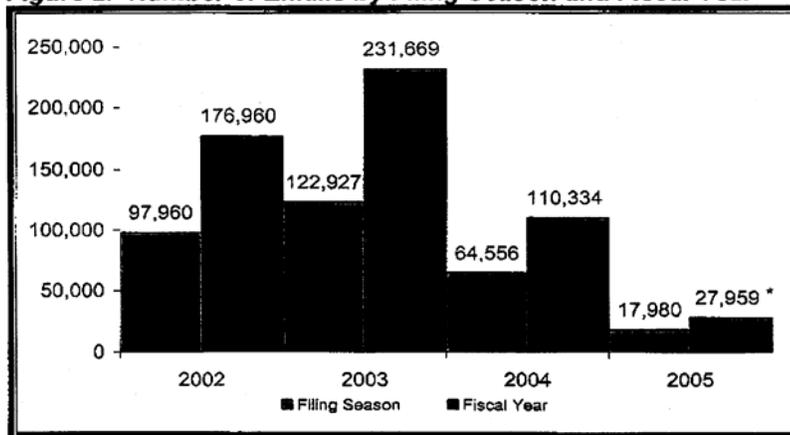
I am concerned with the data contained in Figure 2: Number of Emails by Filing Season and Fiscal Year. Your chart uses the gross number of emails that are downloaded from the IRS.gov website to the ETLA system file servers. A very high percentage of these are automatic acknowledgements, rejections from e-mail providers, duplicate messages, and a host of other non-questions. We remove these from our inventory without any action. They do not represent authentic taxpayer questions. Including these non-questions in the chart gives the appearance that we receive a much higher volume of email questions than we truly receive. I do not consider the chart in the report to be representative of the true volume of taxpayer questions received in the ETLA program. The chart below is an accurate depiction of ETLA email questions.



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**Figure 2: Number of Emails by Filing Season and Fiscal Year**



\*FY 05 Cumulative receipts through 7-31-05

If you have any questions, please call me at (404) 338-7060, or members of your staff may contact David L. Medeck, Director, Customer Account Services, at (404) 338-8910.