

**Letter Report: The Internal Revenue Service
Continues to Give Incorrect Tax Law
Information in Taxpayer Assistance Centers**

May 2001

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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.



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

May 1, 2001

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

Handwritten signature of Pamela J. Gardiner in cursive.

FROM: Pamela J. Gardiner
Deputy Inspector General for Audit

SUBJECT: Final Letter Report - The Internal Revenue Service Continues
to Give Incorrect Tax Law Information in Taxpayer Assistance
Centers

This report presents the results of our review of the quality of service the Internal Revenue Service (IRS) provides to visitors at its Taxpayer Assistance Centers (TAC). In summary, we did not receive accurate or complete answers when requesting pre-filing tax law information from the Internal Revenue Service (IRS) at Taxpayer Assistance Centers (TAC). In the majority of our contacts, we were served within 15 minutes and were treated courteously. However, in some instances IRS employees at TACs denied us service and did not treat us with courtesy.

We recommended that the Commissioner, Wage and Investment Division, ensure high quality tax law assistance by requiring TAC assistors to use the IRS' *Probe and Response Guide* or similar probing techniques recommended in the *Guide*. We also recommended that he manage human resources to ensure taxpayers are not turned away without assistance. Staff should be available to provide technical support to front-line TAC assistors for tax law questions that are beyond their training or expertise. In addition, adequate staff should be made available to handle the filing season walk-in traffic.

Management's response was due on April 23, 2001. As of April 25, 2001, management had not responded to the draft report.

Copies of this report are also being sent to the IRS managers who are affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Walter Arrison, Associate Inspector General for Audit (Wage and Investment Income Programs), at (770) 936-4590.

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Objective and Scope

This audit was initiated as part of the Treasury Inspector General for Tax Administration's (TIGTA) coverage to evaluate the 2001 Filing Season and the quality of service the Internal Revenue Service (IRS) provides to visitors at its Taxpayer Assistance Centers (TAC).¹

Our overall objective was to determine if the IRS offered timely, quality service to taxpayers who requested pre-filing tax law information.

The overall objective was to determine whether the IRS offered timely, quality service to taxpayers who requested pre-filing tax law information. We anonymously visited 47 TAC sites and asked tax law questions typical of an individual filing a tax return with no business-related activities. The questions asked are listed in Appendix III.

We conducted our tests from January 29 through February 9, 2001. We selected a small, but diverse, sample of TACs in order to quickly report our findings and enable the IRS to take prompt action.² The cities of the TACs visited are listed in Appendix IV. This audit was performed in accordance with *Government Auditing Standards*.

Major contributors to this report are listed in Appendix I. Appendix II contains the Report Distribution List.

Background

The IRS Restructuring and Reform Act of 1998 (RRA 98)³ required the IRS to restate its mission to place emphasis on serving the public and meeting taxpayer needs. The IRS' mission is to, "Provide America's taxpayers top quality service by helping them

¹ The TACs were formerly known as Walk-In sites.

² We selected TACs within a 200-mile radius of a TIGTA audit group where the 1999 walk-in volume was 15,000 taxpayers or more. Out of the original 51 TACs selected, we excluded 4 due to weather or auditor familiarity.

³ RRA 98 §1103, Pub. L. No. 105-206 (1998).

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A major objective of the IRS reorganization was to improve service to taxpayers needing assistance.

understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.”

In addition, the RRA 98 required the IRS to reorganize⁴ as part of its modernization efforts. On October 1, 2000, the new IRS business units were in place service-wide. A major objective of this reorganization was to improve service to taxpayers needing assistance.

One of these newly created business units is the W&I Division. This Division is responsible for servicing over 116 million taxpayers filing approximately 88 million tax returns annually. These individuals file returns containing simpler tax issues, with most of their taxes withheld by their employers. These returns do not contain business issues. Most of these taxpayers deal with the IRS only once a year, and over half of them prepare their own tax returns. These taxpayers are highly compliant, and a majority of them receive refunds each year.

Many of the above taxpayers visit TACs to obtain tax forms and publications and to seek answers to tax law questions. These sites also provide limited return preparation and electronic filing services. Currently, the IRS has over 400 TACs nationwide. The W&I Division has the primary responsibility for staffing these sites.

Results

The IRS has given incorrect and insufficient answers to taxpayer questions at its TACs during the 2001 Filing Season.

The IRS did not provide correct or sufficient answers to us 73 percent of the time. Additionally, in some instances we were treated with discourtesy and had excessive wait times for service of 30 minutes or more.

⁴ The IRS reorganized into four operating divisions to better meet the needs of taxpayers. The new operating divisions are Wage and Investment (W&I), Small Business/Self-Employed, Large and Mid-Size Business, and Tax Exempt and Government Entities.

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Specifically, we found that out of 90 contacts:⁵

- The IRS' answers to our tax law questions were incorrect or insufficient⁶ (61 contacts).
- IRS employees denied service to us (7 contacts).
- IRS employees were discourteous (4 contacts).
- Wait times for service were excessive (15 contacts).

In addition, we observed some IRS practices that may have caused confusion, embarrassment, and anger among the taxpayers visiting TACs. Taxpayers who are treated less than professionally will voice their dissatisfaction with their friends and neighbors. As a result, a few mistreated taxpayers can have a significant impact on the IRS' goal of world-class customer service. These situations are outlined in Appendix V.

The IRS reported that it might have given taxpayers visiting IRS offices incorrect answers during the 2000 Filing Season.

In an IRS draft report on the Walk-In Quality Review Visitation Program for the 2000 Filing Season, the IRS determined that only 19 percent of tax law questions were answered correctly by assistors according to tax law and use of the IRS' *Probe and Response Guide*. Service was denied in 21 percent of its contacts, and 71 percent of the assistors did not identify themselves in accordance with the RRA 98. It appears that, while the IRS has correctly assessed the situation, it has not corrected it.

Taxpayers Are Likely to Receive Poor Service in Taxpayer Assistance Centers

The IRS is not providing the promised quality service at its TACs.

Taxpayers are not receiving consistent, reliable pre-filing assistance. The IRS is not providing the promised quality service at its TACs. Using 4 different

⁵ The bullets include only problem contacts. Also, some contacts fall into more than 1 bullet category; therefore, the figures do not add to the total 90 contacts.

⁶ We determined a correct answer to be insufficient if the IRS assistor did not provide enough information that would enable a taxpayer to accurately prepare his/her tax return.

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scenarios and making 90 contacts, we received incorrect or insufficient answers in 61 out of 83 contacts (73 percent). In the remaining seven contacts, we were denied service.

IRS employees gave incorrect and insufficient answers to tax law questions

We received incorrect and insufficient answers to tax law questions.

We received incorrect answers in 41 out of 83 contacts (49 percent) and insufficient answers in 20 out of 83 contacts (24 percent). We did not notice any significant differences in the responses based on geographic location. IRS employees consistently provided incorrect and insufficient answers to our questions nationwide.

The following illustrates the potential impact on a taxpayer who receives an insufficient answer in one of our scenarios:

A single taxpayer in Seattle buys a personal residence for \$150,000. The taxpayer makes no improvements to the residence. After living in the house for 8 months, the taxpayer is forced to move to Chicago for job-related reasons and sells the house for \$170,000.

The taxpayer visits a TAC to find out if he/she has to claim the \$20,000 capital gain on the sale of the residence. The IRS assistor tells the taxpayer that since he/she did not live in the house for 2 of the previous 5 years, the taxpayer has to claim the entire gain on the sale. Normally, this response would be sufficient.

However, a taxpayer may qualify for a reduced exclusion of the capital gain if ownership and use tests are not met due to a change in the place of employment. In this example, the taxpayer would be eligible for a reduced exclusion of the capital gain. If a taxpayer making \$50,000 a year using the standard deduction filed his/her tax return based on the insufficient information provided by the IRS,

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this response would result in the taxpayer erroneously paying an additional \$4,000 in taxes.

During Fiscal Year 2000, the IRS provided service to over 9 million taxpayers who visited IRS offices nationwide.

During Fiscal Year 2000, the IRS provided service to over 9 million taxpayers who visited IRS offices nationwide. If the demand remains constant and if taxpayers ultimately rely on the answers provided by the IRS, many taxpayers may file incorrect tax returns. Also, we believe that situations like this will further drive taxpayers who currently prepare their own tax returns to use paid tax practitioners.

We consistently observed what might be a major cause of these errors. IRS employees only used the IRS' *Probe and Response Guide* or the probing techniques recommended in the *Guide* in 15 out of 85 contacts (18 percent).⁷ Out of these 15 contacts, 11 employees (73 percent) provided accurate and complete answers. This *Guide* was designed as a tool for use in achieving high-quality tax law assistance. Generally, whenever an IRS employee uses the *Probe and Response Guide*, the answer should be more complete and correct. In fact, our sample showed that employees using the *Guide* had a much higher accuracy and completeness percentage than the overall rate.

Another cause appears to be reluctance on the part of front-line employees who do not know the answers to questions to refer those questions to assistors with more experience. Referrals were made to another assistor in only 14 out of 85 contacts (17 percent).⁷ In some instances, assistors would try to provide an answer even though they were not sure if their answer was correct. In one contact, the assistor prefaced a wrong answer by saying that she "didn't know how to work the numbers," but she was sure that no tax would be due.

⁷ In five contacts, we did not capture this information on our data collection sheet. These five contacts were excluded from our total number of contacts for this section.

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Recommendation

1. The Commissioner, W&I Division, should ensure high quality tax law assistance by requiring TAC assistors to use the IRS' *Probe and Response Guide* or similar probing techniques recommended in the *Guide*.

Management's Response: Management's response was due on April 23, 2001. As of April 25, 2001, management had not responded to the draft report.

IRS employees denied us service

We were denied service.

Service was denied to us by IRS assistors in 7 of 90 contacts. The following four examples illustrate some of the times we were denied service:

1. One reviewer, while stating her question, was interrupted and told to return on another day since no one was available to answer questions for that particular topic. The reviewer was not even referred to a publication.
2. Another reviewer, upon arriving at a different TAC at 11:00 a.m., was told that no assistance was available to answer her questions for that day. The reviewer was then told she would have to come back the next day.
3. At another TAC, a reviewer (who waited 1½ hours) was told to read a stack of publications and "do her homework" to figure the answer out. The IRS employee, in less than 5 minutes, told the reviewer that it would take 8 hours to answer all of her questions and he did not have the time.
4. At yet another TAC, a reviewer was told that she would have to come back the next day to ask her questions because they were not issuing any more numbers after lunch. The assistor handed her some publications related to her scenario and told her that she would also need the Form 1040 publication, but they were out of them.

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It is uncertain what taxpayers will ultimately do when the IRS denies them service. Taxpayers may or may not file a correct tax return, but certainly an unintended and inappropriate burden is shifted from the IRS to the taxpayer.

Recommendation

2. The Commissioner, W&I Division, should manage human resources to ensure taxpayers are not turned away without assistance. Staff should be available to provide technical support to front-line TAC assistors for tax law questions that are beyond their training or expertise. In addition, adequate staff should be made available to handle the filing season walk-in traffic.

A few IRS employees were discourteous

We were treated with discourtesy.

Although most IRS employees were courteous, the following four examples illustrate the times we received discourteous treatment:

1. Upon requesting the name of an assistor, our reviewer was told, "If you're going to quote me, spell my name right." The assistor's tone was such that a taxpayer sitting nearby made the comment, "This is a friendlier IRS?"
2. At the same TAC, there were no copies of a specific publication to hand out to taxpayers. An assistor offered to photocopy the one she was using for a reference so that our reviewer would have one to take home. At this point, another assistor walking by overheard the offer and said, "Tell her to download it."
3. At another TAC, our reviewer asked for tax law information and was provided the wrong answer in an abrupt manner. The assistor did not refer to any reference material but proceeded to hand the reviewer the wrong publication. Before the reviewer could ask another question, the assistor looked past the reviewer and asked, "Who's next?"

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4. At yet another TAC, one of our reviewers told an assistor that he did not understand her explanation. The assistor became irritated. She then said her knowledge in this area was limited and that if he had any more questions he should call the IRS' toll-free number. During this whole time, the assistor was carrying on a side conversation with another IRS employee. When our reviewer asked for her name and identification number, she gave him her name only. When he again asked for her identification number, she refused and said, "You already have my name and that is good enough."

Like the example mentioned above, we found that even asking for an IRS assistor's name and identification number does not always result in a correct response. After one of our reviewers finished speaking with an assistor at a TAC, she asked the assistor for her identification number. The assistor gave the reviewer a "dirty look," and wrote down a name and an identification number. Upon further review, we found that the name and the identification number provided did not match IRS records.

In 15 of 47 TACs visited, many of the IRS employees neither wore identification nor identified themselves to taxpayers. At one TAC, we observed a tax practitioner assisting taxpayers. Since IRS employees behind the counter did not wear identification, taxpayers had no way of knowing whether they were speaking to an IRS employee.

IRS employees are violating the RRA 98.

Specifically, we noted that in 20 out of 88 contacts (23 percent)⁸ the IRS employees did not have any visible form of identification showing a name or identification number. Section 3705(a) of the RRA 98 was enacted to make the IRS more accessible to taxpayers. Part of this section requires that during a telephone or personal contact, an IRS employee must provide the taxpayer with his or her name and unique identifying number. By

⁸ In two contacts, we did not capture this information on our data collection sheet. These two contacts were excluded from our total number of contacts for this section.

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willfully not providing this information, IRS employees are violating the RRA 98 and ignoring the intent of the Congress.

Wait times for service were as long as 1 hour and 45 minutes

In 15 of the 90 contacts, we waited for assistance from 30 minutes to as long as 1 hour and 45 minutes.

Reviewer Wait Times

Up to 15 Minutes	16 to 30 Minutes	31 Minutes to 1 Hour	Over 1 Hour
68	7	7	8

The IRS has de-emphasized the value of prompt customer assistance.

The IRS has de-emphasized the value of prompt customer assistance. In the past, the wait time goal for tax law assistance was 15 minutes. The *FY 2001 Field Assistance Operating Procedures*⁹ eliminate this goal, stating it contributed to the inefficient use of resources. In our opinion, this is another situation in which the IRS will likely drive low- to middle-income taxpayers who currently prepare their own returns to use paid tax practitioners.

Conclusion

The IRS has not yet overcome its inability to provide quality customer service to taxpayers requesting assistance at IRS offices. Taxpayers continue to be denied service or receive inappropriate answers to their tax law questions.

⁹ This was formerly titled, *Program Letter*.

Major Contributors to This Report

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Appendix II

Report Distribution List

Commissioner N:C
Deputy Commissioner, Wage and Investment Division W
Director, Communications, Assistance, Research, and Education W:CAR
Director, Field Services W:CAR:FA
Director, Legislative Affairs CL:LA
Chief Counsel CC
National Taxpayer Advocate TA
Office of Management Controls N:CFO:F:M
Director, Office of Program Evaluation and Risk Analysis N:ADC:R:O
Director, Strategy and Finance W:S
Senior Operations Advisor W:S

Scenarios

Scenario #1 - Head of Household, Earned Income Credit, Child- and Education-Related Credits

The taxpayer is a single parent earning approximately \$8,000 a year. The taxpayer has one child, born in April 2000. The taxpayer is a full-time student in her first year of nursing school, but her third year of college. The taxpayer receives scholarships for tuition and books.

Questions for Scenario #1:

I am a student and I need some help with my tax return this year. I am a full-time student and I had a baby last year. I work, too, but I am really short on money now, and I wanted to know how I can get my taxes lower and get a refund.

- My first question is about my scholarship. The college said to find out from you how much is taxable. How do I do that?
- I have also heard from friends that there are credits for students. How do I sign up for them?
- I have also heard that there are credits that I can have because I have a child. Is this true?

Scenario #2 - Sale of a Personal Residence (Reduced Exclusion)

The taxpayer is single and has just accepted a new job in Chicago. The taxpayer purchased his/her first home in June 2000 for between \$150,000 and \$220,000. This home is currently listed with a real estate agent and the taxpayer is concerned about the tax implications of the sales transaction.

Question for Scenario #2:

I have some questions on selling my house. I bought it last year and now I have to sell it because I got a new job in Chicago.

- My real estate agent told me that I would have to pay tax on the money she thinks I should make when I sell my house. I did not think that I would have to pay any tax. Is she right?

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Scenario #3 - Individual Retirement Account (IRA) Considerations

The taxpayer is single and needs information about an IRA. The taxpayer earned more money this year and wants to know if IRA contributions are still deductible. Also, the taxpayer wants to withdraw IRA funds to purchase his/her first home.

Questions for Scenario #3:

I have questions about my IRA. I have been putting \$2,000 in my IRA every year since 1996. I did this last year, too, but things have changed since my last tax return. I am not sure what I need to do.

- I got a new job and I make more money than I used to. Can I still claim the \$2,000 for my IRA contribution on my tax return?
- I also contribute the most I can to my office's 401(k). They told me that it is like an IRA. Can I take a deduction for that, too?
- I am planning on buying my first home this year and was going to use the money I have saved in my IRA as part of my down payment. Do I show that on my tax return?

Scenario #4 - Child's Investment Income

The taxpayers are married and have two young children. The taxpayers started investing for their children in 2000 and have questions about how to report the interest and dividend income earned by their children on these investments.

Questions for Scenario #4:

We have some questions on how to report our children's income.

- We started investing money for them this year. They are just babies - do we have to do tax returns for them or can we just report this income on our return?
- How will we know which way is best? And, how do we do this?

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Appendix IV

Cities of Taxpayer Assistance Centers Visited

Alabama

Birmingham (Scenarios 1 and 3)
Huntsville (Scenarios 1 and 3)

California

Bakersfield (Scenario 1)
Fresno (Scenario 1)
Modesto (Scenarios 1 and 2)
Oakland (Scenarios 1 and 3)
Sacramento (Scenarios 1 and 3)
San Jose (Scenarios 1 and 3)
San Francisco (Scenarios 1 and 3)
Santa Rosa (Scenarios 1 and 3)
Stockton (Scenarios 1 and 3)
Walnut Creek (Scenarios 1 and 3)

Georgia

Atlanta - two sites (Scenarios 1 and 3)
Augusta (Scenarios 1 and 3)
Columbus (Scenarios 1 and 3)
Macon (Scenarios 1 and 3)
Smyrna (Scenarios 1 and 3)

Massachusetts

Boston (Scenarios 2 and 4)
Springfield (Scenarios 2 and 4)
Stoneham (Scenarios 2 and 4)
Worcester (Scenarios 2 and 4)

Maine

Portland (Scenarios 2 and 4)

Missouri

Kansas City (Scenario 2)
Springfield (Scenario 2)

New Hampshire

Manchester (Scenarios 2 and 4)
Portsmouth (Scenarios 2 and 4)

Oregon

Portland (Scenarios 1 and 2)

Texas

Abilene (Scenarios 1 and 2)
Austin (Scenarios 1 and 2)
Dallas (Scenarios 1 and 2)
Fort Worth (Scenarios 1 and 2)
Houston - four sites (Scenarios 1 and 2)
San Antonio (Scenarios 1 and 2)
Texarkana (Scenarios 1 and 2)
Tyler (Scenarios 1 and 2)
Wichita Falls (Scenarios 1 and 2)

Tennessee

Chattanooga (Scenarios 1 and 3)

Washington

Bellevue (Scenarios 2 and 4)
Everett (Scenarios 1 and 4)
Olympia (Scenarios 1 and 3)
Tacoma (Scenarios 1 and 3)
Vancouver (Scenarios 1 and 2)
Yakima (Scenarios 1 and 3)

Taxpayer Assistance Center Observations

The following observations were made at various Internal Revenue Service (IRS) Taxpayer Assistance Centers (TAC) during the 2001 Filing Season. These comments illustrate the problems some taxpayers face in dealing with the IRS.

IRS Comments to Taxpayers

- A taxpayer came in to electronically file (e-file) her tax return. The assistor told the taxpayer that she could not e-file because she had paid child care. The taxpayer said that she was not interested in claiming the child care. She only mentioned it because the assistor had asked. The assistor said he only knew what he was told, and he was told that she could not e-file. The taxpayer appeared frustrated and had tears in her eyes when she turned around to leave. The reviewer overheard the taxpayer tell her companion that she could not afford to take another day and pay a baby sitter again when she was not working. She said that the child care was only \$200 and she did not think she was supposed to claim it anyway.
- An assistor was dealing with a taxpayer who had obvious problems speaking English. It appeared that the assistor was badgering the taxpayer. The assistor took a form the taxpayer had completed and said, "Let's see what kind of grade you get on this...ah, only a C." The assistor then went on to ask the taxpayer to read a certain line and then asked him, "What should you have put on the line?" The taxpayer finally responded that he did not know.
- A taxpayer came in to have his 2000 tax return and returns for the previous 4 years prepared. The assistor told him they would make an appointment to prepare his 2000 return, and if the preparer had time, they might prepare one or two returns from the other years. Otherwise, he would need to come back. The assistor told him that the time allotted for return preparation was usually just enough time to prepare one return. The taxpayer scheduled an appointment to have his 2000 return prepared. He then asked if he could make the other appointments for his other returns. She told him no and that he would have to come back on different days. If the taxpayer wanted an appointment for another day, the taxpayer had to come back on the day that he wanted the return to be prepared and make an appointment. Only one appointment per day, per taxpayer was being scheduled.
- A taxpayer asked an IRS employee for some Form W-4s and said she had a tax question. When the employee tried to hand her a card to wait in line, the taxpayer said that she could not wait. The taxpayer then asked for a telephone number to call. The employee's response was, "This is a walk-in area." Even though the employee had promotional bookmarks with the IRS' toll-free tax assistance number, she did not give one to the taxpayer.

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Taxpayer Complaints

- A taxpayer complained about having to stand in line to get forms and publications from the receptionist. This was his second time picking up forms. He said that his first encounter was not pleasant and that the receptionist was rude. He said that he complained to a supervisor, but received no results. He said it was as if he “was talking to the ceiling.”
- A taxpayer in a wheelchair had waited for about 20 minutes and left without getting any help. As he was leaving, he commented to one of the people with him that he was in pain and could not wait any longer.
- Taxpayers were complaining that they were turned away at noon the prior day only to have to come back the following day in order to talk to someone from the IRS. One taxpayer complained that the traffic was so heavy that she stood in line for hours until she decided to come back the next day. One taxpayer jokingly said, “The IRS will make you go ‘postal’ because we have had to wait so long.”
- After our reviewers waited over 1 hour and 45 minutes for assistance at one TAC, a taxpayer came out into the waiting area and said that the tax assistors were all in the back talking and that there were no taxpayers back there.

General Observations

- While an assistor was helping one of our reviewers, another IRS employee came over with a tax return and Social Security card. The IRS employee placed the tax return on the desk in full view of our reviewer. The IRS employee then proceeded to say that the assistor had made a mistake on the Social Security Number (SSN) when he had prepared the return. In front of our reviewer, the IRS employee then read the SSN from the Social Security card and the tax return to the assistor.
- Our reviewers observed an IRS employee telling taxpayers that the Congress was preventing the IRS from preparing returns for people with an annual income over \$41,000. In a similar situation, a taxpayer came into a Treasury Inspector General for Tax Administration office and complained that he was told by an IRS employee that, “Congress has not allocated enough money for us to help everyone, so we have limited our help to people who make \$41,000 or less.”
- Our reviewers noted that there was some confusion on where to get forms and publications in one TAC. They noticed that when they arrived, taxpayers were able to get forms and publications from an IRS employee stationed on the first floor of the building. This person left at noon and had not returned by 1:40 p.m. During this time, the IRS employees on the fourth floor were referring taxpayers to the first floor to get forms and publications. The taxpayers then had to come back to the fourth floor and stand in line again because the IRS employee on the first floor was not there.