

**Walk-In Initiatives for the 1999 Filing Season  
Improved Customer Service to Taxpayers**

**February 2000**

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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

February 22, 2000

MEMORANDUM FOR COMMISSIONER ROSSOTTI

*Marianne A. Moody*

FROM: (for) Pamela J. Gardiner  
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Walk-In Initiatives for the 1999 Filing  
Season Improved Customer Service to Taxpayers

This report presents the results of our review of the Internal Revenue Service's (IRS) efforts to provide taxpayers with a consistent and improved level of walk-in service during the 1999 filing season. In summary, we found that the IRS' Customer Service function implemented several key initiatives that improved walk-in services to taxpayers, but did not establish a process to monitor their delivery nationwide. We recommended that the Assistant Commissioner (Customer Service) develop a national process to monitor the implementation and delivery of current and future key initiatives.

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 your staff may call Walter E. Arrison, Associate Inspector General for Audit (Wage and Investment Income Programs), at (770) 455-2475.

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## **Executive Summary**

This audit was initiated as part of the Treasury Inspector General for Tax Administration's coverage to evaluate the 1999 filing season and to support efforts of the Internal Revenue Service (IRS) in reinventing customer service as recommended by the National Performance Review. The primary objective of the audit was to evaluate the Customer Service function's efforts to provide taxpayers with consistent and improved face-to-face service. We assessed availability of tax forms and publications, IRS preparation of tax returns, training for new and temporary walk-in employees, and use of alternative walk-in sites.

## **Results**

For the 1999 filing season, the IRS began to focus on improving the level of customer service at its walk-in sites. To accomplish this goal, the Assistant Commissioner (Customer Service) required each walk-in site to implement several key initiatives. These initiatives included standardizing tax forms and publications distribution, providing tax return preparation, ensuring proper training for walk-in employees, and encouraging the use of shopping malls and community centers as alternative sites to assist taxpayers. Emphasis from the IRS Commissioner and senior management promoted the commitment of necessary resources to the walk-in program. Even though the IRS was able to provide an improved level of face-to-face service in over six million walk-in taxpayer contacts during the 1999 filing season, it does not have an effective process in place to monitor the delivery of future walk-in program expectations on a national basis.

### **The Internal Revenue Service Provided Tax Forms and Publications to Taxpayers at Offices Nationwide**

During the 1999 filing season, the Assistant Commissioner (Customer Service) required each walk-in site to stock a standardized inventory of common printed tax forms and publications for taxpayer use. From our visitations to 26 walk-in sites, we determined that all of them maintained the required tax forms and publications. In addition, each walk-in site had electronic versions of current and prior year tax forms and publications that could be printed upon request. While most IRS offices without walk-in services were not required to provide tax forms or publications to taxpayers, many indicated that they chose to do so as a way of improving customer service. We contacted 22 IRS offices without walk-in services and found that 20 provided some of the more common tax forms and publications to taxpayers.

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### **The Internal Revenue Service Offered Tax Return Preparation to Taxpayers at Its Walk-In Offices**

For the 1999 filing season, the Assistant Commissioner (Customer Service) mandated that all walk-in sites offer tax return preparation to those taxpayers requesting it. Although tax returns were being prepared in the 26 sites we visited, the Assistant Commissioner (Customer Service) did not establish a process to ensure that all walk-in sites prepared tax returns. Even though tax return preparation data was collected by the walk-in site on the Resource Management Information System, it was not used to monitor individual site compliance with the tax return preparation key initiative. If this information had been used, it would have allowed the Customer Service function to identify any walk-in sites that did not offer tax return preparation.

### **The Internal Revenue Service Provided Employees Enhanced Training to Improve the Quality of Walk-In Services**

In preparation for the filing season, the Assistant Commissioner (Customer Service) required that enhanced training be given to all IRS employees assigned walk-in duties. Even though these employees had received the required or comparable training for the filing season, the Assistant Commissioner (Customer Service) did not establish a process to monitor the delivery of current and future training requirements for new and temporary walk-in employees on a national basis.

### **The Internal Revenue Service Used Shopping Malls and Community Centers as Alternative Sites to Provide More Convenient Customer Service to Taxpayers**

In an effort to improve customer service and increase taxpayer access, the Assistant Commissioner (Customer Service) encouraged districts to establish temporary walk-in sites at local shopping malls and community centers. Even though most districts used these alternative sites, the Assistant Commissioner (Customer Service) did not provide specific guidelines or best practices for establishing them. Districts developed their own alternative sites without any coordination or oversight. As a result, the Customer Service function was not able to determine the extent of alternative site usage during the filing season.

### **The Internal Revenue Service Needs an Effective Process to Monitor the Implementation and Delivery of Key Initiatives**

For the 1999 filing season, the Assistant Commissioner (Customer Service) issued the *Fiscal Year 1999 Walk-In Program Letter* as guidance on providing taxpayers with “world class customer service” at IRS walk-in sites. Although the Assistant

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Commissioner (Customer Service) established these key initiatives for the filing season, an effective process to monitor and assure their implementation was not established. The IRS Commissioner's emphasis and the support of senior management may have positively impacted the delivery of these key initiatives. However, to ensure continued delivery, an effective mechanism should be established to monitor their implementation.

### **Summary of Recommendation**

To support the IRS' vision of providing improved customer service to taxpayers and to ensure the future success of the walk-in program, the Assistant Commissioner (Customer Service) should develop a process to monitor the implementation and delivery of current and future key initiatives.

Management's Response: IRS management did not provide their response within the 30-day draft issuance period. As a result, management's corrective actions were not available at the time this report was finalized.

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### Objective and Scope

*We reviewed the IRS Customer Service function's efforts to provide taxpayers a consistent and improved level of face-to-face service during the 1999 filing season.*

This audit was initiated as part of the Treasury Inspector General for Tax Administration's coverage to evaluate the 1999 filing season and to support the Internal Revenue Service (IRS) efforts in reinventing customer service as recommended by the National Performance Review. The primary objective of the audit was to evaluate the IRS Customer Service function's efforts to provide taxpayers with a consistent and improved level of face-to-face service during the 1999 filing season. To assess IRS efforts, we:

- Evaluated the level of walk-in service being provided to taxpayers.
- Reviewed training records to determine whether new and temporary walk-in employees had been properly trained.
- Evaluated IRS use of alternative sites to provide preparation of tax returns, and distribution of tax forms and publications to taxpayers.

We performed audit work from February through July 1999. Fieldwork was conducted in the IRS National Office; Midstates, Northeast, and Western Regional Offices; and the Central California, Illinois, Manhattan, Northern California, North Texas, Ohio, Pacific-Northwest, and Pennsylvania Districts. This review was conducted in accordance with *Government Auditing Standards*. Appendix I contains the detailed objective, scope, and methodology of our review. A list of major contributors to the report is shown in Appendix II.

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### Background

With the passing of the Internal Revenue Service Restructuring and Reform Act of 1998,<sup>1</sup> the demand has increased for an IRS that is more responsive and customer driven. Prior to Congressional hearings on the abuse of taxpayers, the IRS had been migrating away from face-to-face customer service. It had focused instead on using technological advances to improve customer service access through telephone operations and the Internet.

*The demand for walk-in services by taxpayers has increased while the number of IRS walk-in sites has decreased.*

According to the Vice President's *Reinventing Service at the IRS*, "Since 1995 budget constraints have forced the IRS to close 127 walk-in centers; only 267 of the remaining 422 centers offer a full range of services, including access to forms and taxpayer and collection assistance." Even as the number of IRS walk-in sites decreased, the demand for face-to-face customer service has grown.

In September 1998, the Assistant Commissioner (Customer Service) issued the *Fiscal Year 1999 Walk-In Program Letter* to focus on improving service in a customer driven environment. Emphasis was placed on delivering accurate, consistent, expeditious, and professional service to those taxpayers who sought face-to-face assistance.

*The IRS is committed to increasing taxpayer access and improving customer satisfaction.*

To support this strategy, the Assistant Commissioners for Collection, Customer Service, and Examination, in partnership with the National Treasury Employees Union (NTEU), issued a letter of understanding that outlined their continued support of the Customer Service function during Fiscal Year 1999. This letter stated that the IRS was committed to increasing the level of walk-in access to taxpayers. During the filing season, both Collection and Examination Division employees would assist the Customer Service Division by providing

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<sup>1</sup> Internal Revenue Service Restructuring and Reform Act of 1998 § 1103, Pub. L. No. 105-206 (1998)



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staffing support to both walk-in activities and telephone operations.

In line with this goal, the IRS Commissioner stressed the need for all employees to pull together to deliver the best possible service to taxpayers for the filing season. He emphasized the need for “dedication and hard work, particularly in giving taxpayers the information and other services they need....”

### Results

The IRS Customer Service function, in partnership with Collection, Examination, and NTEU, successfully implemented a number of key initiatives to deliver accurate, consistent, expeditious, and professional service to taxpayers visiting IRS walk-in sites during the 1999 filing season and beyond. Emphasis from the IRS Commissioner and senior management promoted a commitment of necessary resources for the walk-in program. This review identified the following results from selected key initiatives.

*Many of the key initiatives for the 1999 filing season improved walk-in services to taxpayers.*

- The IRS provided tax forms and publications to taxpayers at offices nationwide.
- The IRS offered tax return preparation to taxpayers at its walk-in sites.
- The IRS provided employees enhanced training to improve the quality of walk-in services.
- The IRS used shopping malls and community centers as alternative sites to provide more convenient customer service to taxpayers.

To ensure the continued success of its walk-in program:

- The IRS needs an effective process in place to monitor the implementation and delivery of key initiatives. Without effective monitoring, the Customer Service function cannot be assured that current or future walk-in program expectations will be met.

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**The Internal Revenue Service Provided Tax  
Forms and Publications to Taxpayers at Offices  
Nationwide**

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*All of the IRS walk-in sites that we visited maintained a standardized inventory of tax forms and publications.*

For the 1999 filing season, the Assistant Commissioner (Customer Service) used the program letter to require all walk-in sites to maintain a standardized inventory of common tax forms and publications for distribution to taxpayers. Computer equipment was to be provided at each site to make available electronic versions of prior year tax forms and publications.

Each of the 26 walk-in sites we visited maintained the required inventory of tax forms and publications. In addition to printed copies, these sites also had access to electronic versions of current and prior year tax forms and publications. These electronic versions could be printed and were available to taxpayers requesting them.

*Many of the IRS offices without walk-in services provided some of the more common tax forms and publications for taxpayers to use.*

Many of the IRS offices without walk-in services took the initiative to improve customer service by providing tax forms and publications to taxpayers. Although not required, 91 percent of the offices surveyed indicated that they provided this service to taxpayers. From a sample of 22 Collection and Examination group managers, 20 stated that their offices provided common tax forms and publications.

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**The Internal Revenue Service Offered Tax  
Return Preparation to Taxpayers at Its Walk-In  
Sites**

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As part of its efforts to provide improved customer service to taxpayers, the IRS offered tax return preparation at its walk-in sites during the 1999 filing season. In previous years, each district had the discretion to choose whether or not its employees would prepare tax returns. However, for the 1999 filing season, the Assistant Commissioner (Customer Service) mandated through the program letter that all walk-in sites offer tax return preparation to those taxpayers requesting it. Emphasis was placed on delivering accurate, consistent, expeditious, and professional service to those taxpayers that sought IRS assistance.

*For the 1999 filing season, tax return preparation was made available to taxpayers at IRS walk-in sites.*

At the 26 walk-in sites we visited, IRS return preparation was offered to taxpayers. Many of these same sites voluntarily offered electronic filing as well. These sites manually tracked information for tax return preparation and other types of customer service assistance, and entered the data onto the Resource Management Information System (RMIS).

Although the Assistant Commissioner (Customer Service) mandated tax return preparation, a process to ensure that the walk-in sites prepared returns was not established. Even though tax preparation data was available for each walk-in site on RMIS, this information was not used by the Customer Service function to monitor individual site compliance. The portion of the program letter covering tax return preparation could have provided monitoring requirements. This would have allowed the Customer Service function to identify any walk-in sites that did not offer tax return preparation.

*Walk-in sites inconsistently collected tax return preparation data for RMIS.*

Although RMIS information could be used to identify whether a walk-in site is offering tax return preparation, it cannot be used to determine the exact number of returns prepared. Tax return preparation data for RMIS

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was inconsistently collected by walk-in sites, which interpreted RMIS input guidelines differently. The *RMIS User's Guide* requires Earned Income Tax Credit returns to be counted by the number of individual returns prepared while all other types of returns were to be counted by the number of taxpayers assisted. However, sites we visited did not consistently follow these guidelines. There was also inconsistency in determining what constitutes preparation of an individual taxpayer's return. Consequently, any RMIS reports based on data from these categories, which are provided to internal and external customers, may be inaccurate.

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### **The Internal Revenue Service Provided Employees Enhanced Training to Improve the Quality of Walk-In Services**

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To improve the level of service being provided to taxpayers visiting IRS walk-in sites during the 1999 filing season, the Assistant Commissioner (Customer Service) required that enhanced training be given to employees assigned walk-in duties. Recommended training modules included professional treatment of customers, resolving account problems, tax law, and tax return preparation. Permanent and temporarily assigned walk-in employees were to be given appropriate training.

*During the 1999 filing season, 95 percent of new and temporary walk-in employees in 8 districts sampled received training that enabled them to provide improved customer service.*

Walk-in employees received training enabling them to provide improved customer service. Ninety-five percent of new and temporary walk-in employees received required or comparable training in eight districts sampled. The Administrative Corporate Education System (ACES) training database, class rosters, and employee interviews indicated that 1,246 of 1,315 new and temporary walk-in employees had received training to improve walk-in customer service.

Although the Assistant Commissioner (Customer Service) set out the training guidelines, a process to ensure districts delivered training was not

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established. Some districts tracked walk-in training informally at the group level using class rosters and/or formally through ACES, while others relied on the knowledge of individual group managers. The Customer Service function did not receive or maintain complete and consistent data on the delivery of district training nationwide. This would have allowed the Customer Service function to identify any sites that had not delivered the proper training, or how training content and delivery might be improved.

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### **The Internal Revenue Service Used Shopping Malls and Community Centers as Alternative Sites to Provide More Convenient Customer Service to Taxpayers**

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During the 1999 filing season, the Assistant Commissioner (Customer Service) encouraged districts to establish alternative walk-in sites at local shopping malls and community centers. This was an effort to improve customer service by providing more convenient locations for taxpayers to obtain tax forms and publications or have their tax returns prepared. In many instances, these sites could provide taxpayers with better access to IRS assistance than a traditional walk-in site.

*Districts used recreational vehicles and shopping malls to provide tax assistance, forms, and publications to taxpayers during the filing season.*

Districts showed initiative in using alternative walk-in sites to provide tax assistance, forms, and publications to taxpayers during the filing season. For example, both the Pacific-Northwest and Northern California Districts used recreational vehicles to provide assistance to those taxpayers living in smaller towns who may not have access to a traditional IRS walk-in site, but still have a need for face-to-face contact with the IRS. In the Central California District, the IRS worked with the General Services Administration and the State of California to set up a combined walk-in site at a large shopping mall. The Pennsylvania District set up a booth at a large trade show.

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While most of the sampled districts used alternative sites, the Assistant Commissioner (Customer Service) did not provide districts specific guidelines or best practices for establishing them. Districts developed their own alternative sites without any coordination, oversight, or support. In addition, the Customer Service function was not able to determine the extent of alternative site usage during the filing season.

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### **The Internal Revenue Service Needs an Effective Process to Monitor the Implementation and Delivery of Key Initiatives**

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For the 1999 filing season, the Assistant Commissioner (Customer Service) issued the *Fiscal Year 1999 Walk-In Program Letter* to provide guidance on key initiatives. This letter was the template for the IRS' new efforts to provide taxpayers with "world class customer service" at its walk-in sites. Some of these initiatives included standardizing the hours of operation, standardizing services (which included tax return preparation), improving accuracy, and measuring customer satisfaction and expectations.

*The IRS Customer Service function does not have a process in place to assure and assess district implementation of key initiatives.*

The Assistant Commissioner (Customer Service) established key initiatives for the filing season. The IRS Commissioner's emphasis and the support of senior executives may have positively impacted the delivery of these key initiatives. For example, audit results in eight districts indicated that new and temporary walk-in employees had been trained on the key initiatives we sampled.

However, the Customer Service function had not established a process to assure and assess district implementation. Development of an effective mechanism to monitor their implementation and maintenance would allow the Customer Service function to take corrective action if districts have not implemented the key initiatives.

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### Recommendation

To support the IRS walk-in program's vision of providing improved customer service to taxpayers and to ensure the future success of the walk-in program, the Assistant Commissioner (Customer Service) should develop a national process to monitor the implementation and delivery of current and future key initiatives.

Management's Response: IRS management did not provide their response within the 30-day draft issuance period. As a result, management's corrective actions were not available at the time this report was finalized.

### Conclusion

During the 1999 filing season, over six million taxpayer contacts received improved customer service at IRS walk-in sites. Emphasis from the IRS Commissioner and senior management promoted the commitment of necessary resources to the walk-in program. However, as the IRS migrates to being a more customer driven organization, the importance of adequately monitoring the walk-in site compliance and activities becomes more critical.

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**Appendix I**

**Detailed Objective, Scope, and Methodology**

The primary objective of this audit was to evaluate the Internal Revenue Service's (IRS) efforts to provide taxpayers with a consistent and improved level of face-to-face service during the 1999 filing season. Specifically, we:

- I. Determined if IRS offices that interact with the public provided a reasonable level of service in a judgmental sample of eight districts and three regions. The districts and regions include:
  - Illinois and North Texas Districts, and the Midstates Regional Office.
  - Manhattan, Ohio, and Pennsylvania Districts, and the Northeast Regional Office.
  - Central California, Northern California, and Pacific-Northwest Districts, and the Western Regional Office.
- A. Identified what efforts have been taken to address Vice President Gore's *Reinventing Service at the IRS* commitments toward providing better face-to-face service in the walk-in program.
  1. Interviewed the National Office walk-in program analysts, regional walk-in compliance analysts, and district walk-in managers and personnel to determine how they implemented, measured, and monitored the overall quality of walk-in services, in terms of timeliness and accuracy of tax law answers, as presented in the *Fiscal Year 1999 Walk-In Program Letter*.
  2. Reviewed the Walk-in Steering Committee's Concept of Operations to identify recommendations made to improve customer service at walk-in offices and documented reasons for recommendations not implemented.
  3. Interviewed the National Office walk-in program analysts, regional walk-in compliance analysts, and district taxpayer education coordinators to identify outreach programs used to improve customer service. These services included Volunteer Income Tax Assistance (VITA); Tax Counseling for the Elderly; and non-traditional locations, such as banks, post offices, libraries, and shopping centers. Also, determined if walk-in offices were co-located with VITA sites.
- B. Determined if walk-in personnel offered return preparation to taxpayers.
  1. Interviewed the National Office walk-in program analysts, regional walk-in compliance analysts, and district walk-in managers to identify what process was in place to ensure that return preparation was offered



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- (return preparation not limited) and tax returns were quality reviewed before they were sent for service center processing. Also, identified the definition of return preparation as indicated under the Resources Management Information System (RMIS) and district walk-in Electronic Filing Identification Numbers.
2. Interviewed Treasury Inspector General for Tax Administration Information Technology staff, the National Office Customer Service function, and service center personnel to determine if tax returns (electronic and hardcopy) prepared by walk-in employees during the 1999 filing season can be identified. Also, determined if other IRS functions prepare tax returns in their official capacity (e.g., tax auditors).
- C. Determined the feasibility of providing, at a minimum, publications, tax forms, and telephone access to Customer Service assistance at a greater number of IRS offices with a compliance function only.
1. Reviewed the *IRS Face-to-Face Services – An Analysis of the Current IRS Face-to-Face Services* to identify the results and recommendations made to address the needs of IRS customers.
  2. Interviewed the National Office walk-in program analysts, regional walk-in compliance analysts, district walk-in managers, and representatives of the district director to identify barriers to providing forms, publications, and telephone access to Customer Service assistance at offices with a compliance function only. Also, determined the costs associated with space, personnel (*this test was not performed in the Illinois District*), and dedicated lines needed to maintain this service.
- D. Interviewed the National Office walk-in program analysts, regional walk-in compliance analysts, and district walk-in managers to identify what guidance was provided and/or received on selecting non-traditional sites and “best practices” shared to improve customer service.
- E. Conducted visitations or faxed checksheets to 26 walk-in sites, 22 compliance function only offices, and 1 non-traditional site to determine if these locations provided a reasonable level of customer service. If services were not available, determined if signs were posted indicating where services are available. Types of services included:
- Face-to-face access to customer service assistance.
  - Tax return preparation, both hard copy and electronic.
  - Availability of forms and publications addressing the key tax provisions in paper format or via CD-ROM.

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- Telephone access to Customer Service assistance (IRS dedicated telephone or IRS signs posted indicating toll-free number with an available pay telephone).
- II. Determined if new (full-time and seasonal) and temporary walk-in employees from eight districts and three regions were sufficiently trained on the new tax law provisions. The districts include:
- Illinois and North Texas Districts, and the Midstates Regional Office.
  - Manhattan, Ohio and Pennsylvania Districts, and the Northeast Regional Office.
  - Central California, Northern California, and Pacific-Northwest Districts, and the Western Regional Office.
- A. Interviewed the National Office walk-in program analysts and regional walk-in compliance analysts to identify Taxpayer Relief Act of 1997<sup>1</sup> and Internal Revenue Service Restructuring and Reform Act of 1998<sup>2</sup> reference materials provided to new and backup walk-in employees. Documented their distribution process and the methodology for monitoring distribution.
- B. Evaluated the process for requesting new and backup assistance to address peak demands for service during the 1999 filing season and determined if additional contingency plans were in place.
1. Reviewed the agreement between the Customer Service function and the Compliance functions for full-time equivalent support at walk-in locations during the 1999 filing season.
  2. Interviewed the National Office walk-in program analysts, regional walk-in compliance analysts, and district walk-in managers to identify the process for requesting new and backup assistance and determined if additional contingency plans were in place. Evaluated details of the process for requesting assistance and contingency plans to determine if additional resources had been allocated and were available to handle peak demands for services.
  3. Interviewed district walk-in managers to identify the process of how temporary walk-in employees' time was reported and captured on RMIS. Obtained RMIS reports to determine the impact of the temporary walk-in employees program as a percentage of the walk-in program.

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<sup>1</sup> Taxpayer Relief Act of 1997, 26 U.S.C. § 24

<sup>2</sup> Internal Revenue Service Restructuring and Reform Act of 1998 § 1103, Pub. L. No. 105-206 (1998)

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- C. Determined if new and temporary walk-in employees have been provided formal training on the new tax provisions and return preparation.
  - 1. Identified how the National Office, regional offices, and district offices track training to ensure each new and temporary walk-in employee was fully trained. Determined if a sample of 1,315 new and temporary walk-in employees (*this test was not performed in the North Texas District for Collection employees*) were trained by confirming their training to the Automated Corporate Education System (ACES) and/or training documentation, and documented reasons for employees not being trained.
  - 2. Identified a sample of 219 new and temporary walk-in employees working the counters during our visitations to 26 walk-in sites to determine whether the employees had received training. Confirmed employees' training to ACES and/or training documentation, and documented reasons for employees not being trained.

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**Appendix II**

**Major Contributors to This Report**

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**Appendix III**

**Report Distribution List**

Deputy Commissioner Operations C:DO  
Chief Operations Officer OP  
Assistant Commissioner (Customer Service) OP:C  
Director, Office of Program Evaluation and Risk Analysis M:O  
National Director, Education, Walk-In, and Correspondence Improvement OP:C:E  
National Director for Legislative Affairs CL:LA  
Office of the Chief Counsel CC  
Office of Management Controls M:CFO:A:M  
Audit Liaison, Assistant Commissioner (Customer Service) OP:C

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**Appendix IV**

**Outcome Measures**

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

Finding and recommendation:

For the 1999 filing season, the Assistant Commissioner (Customer Service) issued the *Fiscal Year 1999 Walk-In Program Letter* to provide guidance on key initiatives. This letter was the template for the Internal Revenue Service's new efforts to provide taxpayers with improved customer service at its walk-in sites. The IRS Commissioner's emphasis and the support of senior executives may have positively impacted the delivery of these initiatives. However, the Customer Service function has not established a process to assure and assess district implementation. Development of an effective mechanism to monitor their implementation and maintenance would allow the Customer Service function to take corrective action if districts have not implemented the key initiatives. To ensure continued product delivery and future improvements to the walk-in program, the Assistant Commissioner (Customer Service) should develop a process to monitor the implementation and delivery of current and future key initiatives.

[Pages 8 and 9]

Type of Outcome Measure:

Taxpayer Burden - Potential

Value of the Benefit:

Over six million taxpayer contacts

Methodology Used to Measure the Reported Benefit:

The value of the benefit is based on the total number of contacts that taxpayers have had with IRS walk-in sites during the 1999 filing season. Since the key initiatives we sampled cut across all the types of services provided at a walk-in site, a taxpayer would be impacted by at least one of the sampled initiatives regardless of the specific type of service they needed.