



Treasury Inspector General for Tax Administration Office of Audit

TAX FORMS AND PUBLICATIONS WERE GENERALLY OBTAINABLE, BUT THE TIME REQUIRED TO ACQUIRE FORMS COULD BE REDUCED

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Highlights

Highlights of Report Number: 2008-30-166 to the Internal Revenue Service Commissioner for the Wage and Investment Division.

IMPACT ON TAXPAYERS

Many taxpayers who file on paper, because of preference or necessity, choose to obtain forms and related publications from an Internal Revenue Service (IRS) Taxpayer Assistance Center (Center) or from certain public libraries and post offices. Access to these tax forms and publications plays an important part in compliance with tax laws.

WHY TIGTA DID THE AUDIT

The overall objective of this review was to determine whether paper tax forms and publications needed to prepare tax returns were readily available to taxpayers. This audit was not included in our Fiscal Year 2008 audit plan but was initiated as a discretionary audit based on observations made at one Center.

WHAT TIGTA FOUND

TIGTA auditors were generally successful in obtaining tax forms at the Centers visited, via the Internet, and by telephone. Auditors were also able to obtain tax forms to a more limited extent by visiting libraries and post offices. In addition to determining whether forms and publications could be obtained at 44 Centers, auditors determined the time required to obtain the tax forms. Their average wait time at the Centers was just over 33 minutes. In more than one-half of their visits (24 of 44), auditors waited 30 or more minutes, and in 20 percent of their visits (9 of 44), auditors waited 50 or more minutes.

In our opinion, at least two factors contributed to the excessive wait time for tax forms. First, some frequently used forms were not available directly to taxpayers (i.e., taxpayers had to wait in line and receive assistance from an IRS representative). TIGTA auditors selected a sample of 31 of these tax forms to obtain at each Center included in this review. At each Center, some of these forms were available with no assistance from IRS

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employees. However, auditors had to wait in line to obtain some of the forms and publications in the sample at each Center. If all frequently used forms had been available through self-service, the auditors' wait times would have been reduced.

Second, "tax-forms-only" lines were available at only 16 (36 percent) of the 44 Centers visited. Auditors determined that customers in Centers with a tax-forms-only line waited an average of 10 minutes less than those without a tax-forms-only line.

The IRS has developed a new system, the Facilitated Self-Assistance Research Project (FSRP), that includes computers through which taxpayers can be guided on how to obtain needed information. The computers provide taxpayers with access to the IRS web site (IRS.gov) where they are able—among many other things—to obtain forms, instructions, and publications. Once TIGTA auditors gained access to the system, they easily found and downloaded the needed forms. However, auditors found that the processes for making taxpayers aware of the system, providing them with access to the system, and allowing them to retrieve downloaded documents needed improvement.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Commissioner, Wage and Investment Division, 1) ensure that the public can obtain all frequently used tax forms without having to interact with a customer service representative at the Centers, 2) ensure that prior to closing for lunch, Centers assist taxpayers needing only forms and publications, and 3) evaluate present FSRP procedures to ensure that taxpayers visiting the applicable sites are readily made aware of the system and can use it without having to wait in line to interact with an IRS employee.

IRS management generally agreed with our recommendations. Specifically, the IRS completed an assessment during the 2008 Filing Season and installed additional forms racks at selected Centers. The IRS plans to send a reminder to employees that they should follow the Internal Revenue Manual requirement to ask taxpayers if they need forms prior to closing a Center for lunch. Finally, the IRS plans to evaluate the present FSRP procedures to ensure that taxpayers visiting the applicable sites are readily made aware of the system. Although IRS management did not agree to ensure that taxpayers would be able to use the system without having to wait in line to receive an access code or to retrieve a printed form or publication, they did agree to work to minimize taxpayer wait time.

READ THE FULL REPORT

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

<http://www.treas.gov/tigta/auditreports/2008reports/200830166fr.pdf>.

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