



Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced

September 15, 2008

Reference Number: 2008-30-166

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 15, 2008

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

FROM:

Michael R. Phillips

Michael R. Phillips

Deputy Inspector General for Audit

SUBJECT:

Final Audit Report – Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced (Audit # 200830043)

This report presents the results of our review 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 a Taxpayer Assistance Center (Center).¹

Impact on the Taxpayer

Despite the Internal Revenue Service's (IRS) success at encouraging taxpayers to file electronically, a significant number of taxpayers continue to file paper tax returns. Many taxpayers who file on paper, because of preference or necessity, choose to obtain forms and related publications from an IRS 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. Taxpayers should be able to obtain the needed forms as quickly as possible with the least amount of difficulty.

¹ These Centers provide taxpayers with face-to-face assistance in interpreting tax laws and regulations, preparing certain tax returns, resolving inquiries on taxpayer accounts, and providing various other services designed to minimize the burden on taxpayers in satisfying their tax obligations. As part of these services, the Centers maintain an inventory of many IRS tax products, including forms, instructions, and publications.



Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced

Synopsis

The IRS Media and Publications function Post of Duty Program distributes tax forms, instructions, and publications to the 401 Centers nationwide. This review focused primarily on the availability of tax forms and publications in 44 of the Centers.

We were generally successful in obtaining tax forms at the Centers, via the Internet, and by telephone. We 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 the 44 Centers, we determined the time required to obtain the tax forms. Our average wait time at the Centers was just over 33 minutes. In more than one-half of our visits (24 of 44), we waited 30 or more minutes, and in 20 percent of our visits (9 of 44), we waited 50 or more minutes. In our opinion, at least two factors contributed to the excessive wait time for tax forms.

- Some mandatory forms² were not available directly to taxpayers (i.e., taxpayers had to wait in line and receive assistance from an IRS representative). We selected a sample of 31 mandatory tax forms to obtain at each Center included in our review. At each Center, some of these forms were available with no assistance from IRS employees. However, we had to wait in line to obtain some of the mandatory forms and publications in our sample at each Center. If all mandatory forms had been available through self-service, our wait times would have been reduced.
- “Tax-forms-only” lines were available at only 16 (36 percent) of the 44 Centers we visited. Customers in Centers with a tax-forms-only line waited an average of 10 minutes fewer than those without a tax-forms-only line. Thus, in Centers that did have a tax-forms-only line, auditors waited an average of 27 minutes while in those without a tax-forms-only line, they waited an average of 37 minutes.

The IRS has developed a new system, the Facilitated Self-Assistance Research Project (FSRP), that should allow taxpayers ready access to more forms and publications at its Centers. The FSRP 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. We tested the effectiveness of this new system in providing access to tax forms in one Center. Once we gained access to the system, we easily found and downloaded the needed forms. However, we 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 need improvement.

² Mandatory forms are tax forms that IRS Centers are required to keep in stock. When we began this review, there were 77 forms on the required list.



Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced

Recommendations

We recommended that the Commissioner, Wage and Investment Division, 1) ensure that the public can obtain all mandatory 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 the 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.

Response

IRS management generally agreed with our recommendations. Specifically, the IRS completed an assessment during the 2008 Filing Season³ and installed additional forms racks at selected Centers. The IRS also agreed 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 agreed to evaluate the present FSRP procedures to ensure that taxpayers visiting the applicable sites are readily made aware of the system. The IRS 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 but did agree to work to minimize taxpayer wait time. Management's complete response to the draft report is included as Appendix IV.

Office of Audit Comment

Although we would like to see taxpayer wait time reduced as much as possible, we also understand the need for proper system security measures. We agree with the IRS' corrective action as long as taxpayer wait time is considered and minimized as much as possible when developing the FSRP procedures.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Margaret E. Begg, Acting Assistant Inspector General for Audit (Small Business and Corporate Programs), at (202) 622-8510.

³ The filing season is the period from January through mid-April when most individual income tax returns are filed.



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Abbreviations

FSRP	Facilitated Self-Assistance Research Project
IRS	Internal Revenue Service



Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced

Background

Despite the Internal Revenue Service's (IRS) success at encouraging taxpayers to file electronically, a significant number of taxpayers continue to file paper tax returns. During 2008, the IRS had received more than 58 million paper returns as of June. On an annual basis, the IRS publishes tax forms, instructions, and publications that taxpayers need to file tax returns and comply with Federal tax laws.

Taxpayers can obtain paper tax forms and related publications in a variety of ways. The IRS mailed tax forms directly to approximately 6 million taxpayer residences this year. In addition, taxpayers can 1) order or download needed forms and publications through the IRS Internet site (IRS.gov), or 2) order them from the IRS over the telephone. However, many taxpayers, because of preference or necessity, choose to obtain forms and related publications from one of the IRS Taxpayer Assistance Centers (Centers)¹ or from certain public libraries and post offices.

The IRS Media and Publications function Post of Duty Program distributes tax forms, instructions, and publications to the 401 Centers. The Centers are located in all 50 States within the United States.

This review focused primarily on the availability of tax forms and publications in 44 of the 401 nationwide Centers during the period February through May 2008. We also performed limited testing of the IRS' delivery of forms ordered by telephone and via the Internet and tested the availability of forms at some libraries and post offices. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

¹ These Centers provide taxpayers with face-to-face assistance in interpreting tax laws and regulations, preparing certain tax returns, resolving inquiries on taxpayer accounts, and providing various other services designed to minimize the burden on taxpayers in satisfying their tax obligations. As part of these services, the Centers maintain an inventory of many IRS tax products, including forms, instructions, and publications.



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Results of Review

Tax Forms and Publications Needed to Complete Tax Returns Were Generally Obtainable

We were generally successful in obtaining tax forms at the IRS Centers, via the Internet, and by telephone. We were also able to obtain tax forms to a more limited extent by visiting libraries and post offices.

The IRS has a list of 77 tax forms and publications that the Centers are required to keep in stock because they are the forms and publications most frequently used or requested by taxpayers (mandatory forms and publications). The IRS also has a list of 152 additional forms and publications that may be stocked as local IRS management deems necessary. We visited 44 of the 401 Centers and selected a sample of 31 mandatory forms and publications at each site. We were able to obtain 93 percent of the tax forms and publications we requested at the Centers. However, four common documents were unavailable:

- *IRS Guide to Free Tax Services* (Publication 910).
- *How To Depreciate Property* (Publication 946).
- *Quick and Easy Access to IRS Tax Help and Tax Products* (Publication 2053A).
- *Health Savings Accounts (HSAs)* (Form 8889).

The IRS has developed a new system, the Facilitated Self-Assistance Research Project (FSRP), that should allow taxpayers ready access to more forms and publications at its Centers. The FSRP 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 where they are able—among many other things—to obtain forms, instructions, and publications. We believe that this system will benefit taxpayers once it becomes available in more Centers.

We also ordered tax forms via the Internet and over the telephone using the IRS toll-free telephone number. In 6 instances, ordering 10 different forms via the Internet took an average of only 7 minutes, and we received the forms ordered in an average of 5 calendar days. The 6 telephone orders took an average of only 10 minutes to place (although 1 call took 26 minutes). We received the forms for five of the six orders. The 5 orders took an average of 9 calendar days for receipt.²

² We were unable to determine why the other telephone order did not arrive.



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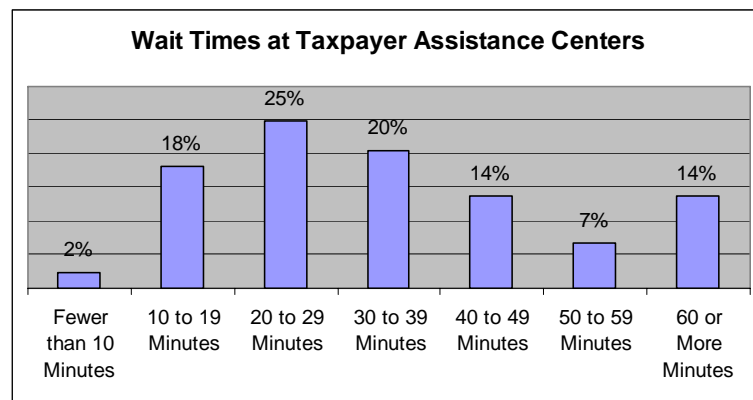
Taxpayers have other significant options available to obtain forms. The IRS informed us that 11,537 (70 percent) of the 16,543 public libraries nationwide also voluntarily stock tax forms.³ We visited 39 libraries stocking tax forms and found an average of 23 of the 77 forms on the Centers' mandatory list were available, and 23 of 152 forms on the Centers' optional list were available.

Another choice available to taxpayers needing forms is the United States Post Office. The IRS informed us that it sent tax forms to 10,426 of the more than 27,000 United States Post Offices nationwide.⁴ Seven of the 35 post offices we visited carried at least some tax forms.

The Time Required to Obtain Tax Forms and Publications at Taxpayer Assistance Centers Could Be Reduced

In addition to determining whether forms and publications could be obtained, we visited the 44 Centers to determine the time needed to obtain the tax forms. Our average wait time at the Centers was just over

33 minutes. In more than one-half of our visits (24 of 44), we waited 30 or more minutes, and in 20 percent of our visits (9 of 44), we waited 50 or more minutes. In 1 of our visits, we waited a total of 75 minutes.⁵ At this Center, we were asked to leave and return after the IRS employees took their lunch. Taxpayers at this



Source: Our analysis of data gathered during visits to Centers.

Center who arrived before lunch were not served if their wait extended into the time the Center closed for lunch. No effort was made by IRS employees before leaving for lunch to accommodate those taxpayers who were present just to obtain forms, and these taxpayers were not assured of their same places in line when the Center reopened after lunch.

Part of the IRS mission is to provide taxpayers with top-quality service, which includes allowing taxpayers to obtain the forms necessary to meet their tax obligations. Taxpayers should be able to obtain the needed forms as quickly as possible with the least amount of difficulty. In our opinion, at least two factors contributed to the excessive wait time for tax forms.

³ The number of libraries nationwide was obtained from the American Library Association.

⁴ The number of post offices was obtained from the United States Postal Service.

⁵ The auditor waited 30 minutes before and 45 minutes after a 1-hour lunch.



Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced

- Some mandatory forms were not available directly to taxpayers (i.e., taxpayers had to wait in line and receive assistance from an IRS representative). As mentioned previously, we selected a sample of 31 mandatory tax forms to obtain at each Center included in our review. At each Center, some of these forms were available with no assistance from IRS employees. However, we had to wait in line to obtain some of the mandatory forms and publications in our sample at each Center. If all mandatory forms had been available through self-service, our wait times would have been reduced.

Examples of Forms Cabinets



Source: Dietrich-Post Company.

Although space is limited in many Centers, forms cabinets such as those shown above could provide forms using only minimal space and without assistance from IRS employees.

- “Tax-forms-only” lines were available at only 16 (36 percent) of the 44 Centers we visited. Customers in Centers with a tax-forms-only line waited an average of 10 minutes fewer than those in Centers without a tax-forms-only line. Thus, in Centers that did have a tax-forms-only line, auditors waited an average of 27 minutes while in those without a tax-forms-only line, they waited an average of 37 minutes.

Taxpayer wait times at the Centers could be significantly reduced by making all mandatory tax forms available through self-service and by providing a tax-forms-only line to obtain other forms and publications.

Recommendations

The Commissioner, Wage and Investment Division should ensure that:

Recommendation 1: The public can obtain all mandatory tax forms without having to interact with a customer service representative at the Centers. Where possible, a tax-forms-only line should be in place to reduce the wait time for taxpayers who visit the Centers to obtain a tax form(s) and/or publication(s).



Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced

Management's Response: IRS management agreed with this recommendation. They completed an assessment during the 2008 Filing Season⁶ and installed additional forms racks for selected Centers. In addition, they have already placed tax-forms-only lines in those Centers where possible. Because this process is not available in all Centers, they are using a Queuing Traffic Management System for priority gating of taxpayers requesting only forms and publications, which reduces wait time.

Recommendation 2: Centers closing for lunch assist taxpayers needing only forms and publications, prior to closing.

Management's Response: IRS management agreed with this recommendation. They currently have a process in place to serve taxpayers visiting Centers for forms only. The hours of operation and Center closing procedures are outlined in the Internal Revenue Manual and state that prior to closing the Center, employees should solicit taxpayers for routine payments and forms. Management will send a reminder to employees to communicate these requirements.

Better Use of the Facilitated Self-Assistance Research Project Could Expedite Delivery of Forms

The FSRP, a system currently provided in 15 Centers nationwide, includes computers through which taxpayers can be guided on how to acquire needed information. The computers provide taxpayers with access to the IRS web site where they are able—among many other things—to obtain forms, instructions, and publications.

We tested the effectiveness of this new system in providing access to tax forms in one Center. Once we gained access to the system, we easily found and downloaded the needed forms. However, the processes for making taxpayers aware of the system, providing them with access to the system, and allowing them to retrieve downloaded documents need improvement.

At the Center we visited, signs to inform taxpayers about the availability of the new system were not placed in the entryway or other locations where taxpayers would readily notice them. The signs were actually blocked from view by taxpayers standing in line. Although one of the objectives of the system is to eliminate the need for one-on-one contact with an IRS employee, taxpayers were required to see an IRS employee to gain an access code and then see an IRS employee again to obtain copies of the forms they had downloaded.⁷ As a result, during our visit to this Center, it took 30 minutes to obtain the forms we needed when it could have taken significantly less time.

The IRS has initiated efforts to evaluate the effectiveness of the FSRP through end-user surveys, but these surveys did not begin until March 2008 and did not encompass the entire filing season.

⁶ The filing season is the period from January through mid-April when most individual income tax returns are filed.

⁷ A sign and pamphlets at the Center indicated that taxpayers could “go to the front of the line.”



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The IRS believed that assessing the system without data from an entire filing season could skew the results and decided to gather data for an entire filing season before making any changes or enhancements to the FSRP.

Recommendation

Recommendation 3: The Commissioner, Wage and Investment Division, should evaluate the 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. For example, 1) signs should be placed at the entrance or in other places where taxpayers can immediately see them before getting in line, 2) taxpayers should be allowed access to the system without having to get a code from an IRS employee, and 3) printers should be placed near the system so that taxpayers can retrieve printed forms and publications without recontacting an IRS employee.

Management's Response: IRS management partially agreed with this recommendation. They agreed to evaluate the present FSRP procedures to ensure that taxpayers visiting the applicable sites are readily made aware of the system and that FSRP signs are visible to taxpayers as they enter the Centers.

Management did not agree to ensure that taxpayers would be able to use the system without having to wait in line to interact with an IRS employee. They will work to minimize taxpayer wait time. However, taxpayers will still need to receive a customer access code from an IRS employee because the code tracks valuable research data without identifying individual taxpayers. Management also did not agree to place printers near the system so that taxpayers could retrieve printed forms and publications. Printers are currently located in secure locations to eliminate inadvertent disclosure of taxpayer information that could occur through the printing of electronically filed returns with personally identifiable information. As they develop the final FSRP procedures, management will review printing procedures to ensure that security and disclosure issues are balanced with taxpayer access.

Office of Audit Comment: Although we would like to see taxpayer wait time reduced as much as possible, we also understand the need for proper system security measures. We agree with the IRS' corrective action as long as taxpayer wait time is considered and minimized as much as possible when developing the FSRP procedures.



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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of the audit was to determine whether paper tax forms and publications needed to prepare tax returns were readily available at the IRS Taxpayer Assistance Centers (Centers)¹ and through other sources. To accomplish the objective, we:

- I. Selected a judgmental sample of 44 of the 401 Centers where there was a Treasury Inspector General for Audit office nearby.²
- II. Visited the IRS Centers selected in Step I. and determined the hours of operation, the time needed to obtain tax forms (total visit), and whether:
 - A. The location was open during lunch.
 - B. The most commonly used tax forms and publications (mandatory stock) were available without interaction with an IRS customer service representative. If not, we picked, at random, a statistically valid sample of 31 of the 77 mandatory forms and asked a customer service representative for the forms.³
 - C. There was a separate line for specifically obtaining tax forms that were not readily available.
 - D. If the customer service representative was leaving for lunch, he or she offered to give forms to taxpayers who were there only for forms.
- III. Visited judgmental samples of 39 local libraries and 35 post offices near Treasury Inspector General for Tax Administration posts of duty to determine:⁴

¹ These Centers provide taxpayers with face-to-face assistance in interpreting tax laws and regulations, preparing certain tax returns, resolving inquiries on taxpayer accounts, and providing various other services designed to minimize the burden on taxpayers in satisfying their tax obligations. As part of these services, the Centers maintain an inventory of many IRS tax products, including forms, instructions, and publications.

² We chose a judgment sample because we were not going to project our results.

³ At the start of this audit, each Center was required to have 77 “mandatory” forms available for taxpayers. We selected a statistical sample of 31 from this population. The sample was selected using a precision rate of ± 10 percent, an estimated error rate of 15 percent, and a confidence level of 95 percent. We selected a statistical sample because we wanted the ability to estimate the number of forms in the population that were unavailable at the Centers.

⁴ We chose judgment samples because we were not going to project our results. The IRS informed us that 11,537 (70 percent) of the 16,543 public libraries nationwide voluntarily stock tax forms. The number of libraries nationwide was obtained from the American Library Association. The IRS informed us that it sent tax forms to 10,426 of the more than 27,000 United States Post Offices nationwide. The number of post offices was obtained from the United States Postal Service.



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- A. The hours of operation.
 - B. Whether all the mandatory tax forms were in stock.
 - C. Which of the optional forms they carried.
- IV. Called the IRS toll-free telephone number and determined:
- A. The time needed to reach a customer service representative.
 - B. Whether tax forms and publications could be obtained over the telephone.
 - C. The time needed to order and receive five forms and five publications or instructions.
- V. Reviewed the IRS.gov web site to determine:
- A. The ease or difficulty involved in searching for and ordering tax forms and publications from the site.
 - B. The time needed to order and receive five forms and five publications or instructions.
- VI. Compiled the results of the visits to the IRS Centers, experiences with IRS telephone customer service representatives, and visits to libraries/post offices to determine whether forms and publications needed by taxpayers were readily available.



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Appendix II

Major Contributors to This Report

Margaret E. Begg, Acting Assistant Inspector General for Audit (Small Business and Corporate Programs)

Kyle Andersen, Director

Larry Madsen, Audit Manager

John Chiappino, Lead Auditor

Marge Filippelli, Senior Auditor

Philip Peyser, Senior 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 Assistance, Relationships, and Education, Wage and Investment
Division SE:W:CAR
Director, Field Assistance, Wage and Investment Division SE:W:CAR:FA
Director, Media and Publications, Wage and Investment Division SE:W:CAR:MP
Director, Distribution, Wage and Investment Division SE:W:CAR:MP:D
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 Internal Control OS:CFO:CPIC:IC
Audit Liaison: Commissioner, Wage and Investment Division SE:W



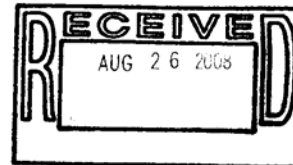
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Appendix IV

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308



AUG 26 2008

MEMORANDUM FOR MICHAEL R. PHILLIPS
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Richard Byrd, Jr. 
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced (Audit # 200830043)

I reviewed your subject draft report and generally agree with your findings and recommendations. I appreciate your acknowledgment that tax forms and publications needed to complete tax returns were generally obtainable in our Taxpayer Assistance Centers (TAC), via the Internet, and by telephone.

While significant improvements have been made to ensure taxpayers have access to forms and publications, we realize that there are opportunities for further improvement. For example, you state in your report that some mandatory forms were not available directly to taxpayers. In those instances you indicate taxpayers had to wait in line and receive assistance from an IRS representative. To address this issue, we are currently installing 375 new forms racks in more than 99 TACs. The new racks will accommodate the most frequently used forms and publications by taxpayers. In addition, taxpayers will be able to obtain these forms with no wait time.

Your report also recognized that the availability of "Tax Forms Only" lines to obtain forms and publications reduced wait time. Although this process is not available in all TACs, it is important to point out we are using the Queuing Traffic Management System for priority gating of taxpayers requesting only forms and publications, which also reduces wait time.

Finally, I am pleased your report highlights the Facilitated Self-Assistance Research Project (FSRP) that's underway. We are extremely optimistic about this research endeavor and agree with your assessment that FSRP should allow taxpayers access to more forms and publications when they visit TACs, in addition to reducing taxpayers wait time for securing forms and publications. The FSRP will also provide taxpayers



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with access to the IRS website, IRS.gov, where they will be able to obtain tax related information through self-service.

Attached are our specific comments to your recommendations. If you have questions, please call me at (404) 338-7060, or members of your staff may contact Leslye Baronich, Director, Field Assistance, at (404) 338-7141.

Attachment



Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced

Attachment

Recommendation 1

The Commissioner, Wage and Investment Division, should ensure that the public can obtain all mandatory tax forms without having to interact with a customer service representative at the Centers. Where possible, tax forms only lines should be in place to reduce the wait time for taxpayers who visit the Centers to obtain a tax form(s) and/or publication(s).

Corrective Action

We agree with this recommendation. We completed an assessment during the 2008 filing season and installed additional forms racks for selected Taxpayer Assistance Centers (TAC). Each form display unit has the capacity to hold 20 forms. With the required minimum of four display units, all TACs, regardless of size, can display a minimum of 80 forms. Due to visibility of the form displayed on the sloping shelf and the ability to hold multiple copies of each individual form, the standard units have performed well for the public. In addition, units are located in the public area of the TACs for easy access and self-service facilitation.

We have already placed tax forms only lines in those TACs, where possible. While this process is not available in all TACs, we are using the Queuing Traffic Management System for priority gating of taxpayers requesting only forms and publications, which also reduces wait time.

Implementation Date

Completed August 1, 2008

Responsible Official

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION(S) MONITORING PLAN

N/A

Recommendation 2

The Commissioner, Wage and Investment Division, should ensure that Centers closing for lunch assist taxpayers needing forms and publications only, prior to closing.

Corrective Action

We agree with this recommendation. We currently have a process in place to serve taxpayers visiting TACs for forms only. The Hours of Operations and TAC Closing Procedures, as outlined in Internal Revenue Manual 1.4.11.7, state that prior to closing the TAC, solicit taxpayers for routine payments and forms. We will send a reminder to employees to communicate these requirements.



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Implementation Date

October 15, 2008

Responsible Official

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION(S) MONITORING PLAN

We will monitor this corrective action as part of our internal control system.

Recommendation 3

The Commissioner, Wage and Investment Division, should evaluate the 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. For example, signs should be placed at the entrance or in other places where taxpayers can immediately see them before getting in line, taxpayers should be allowed access to the system without having to get a code from an IRS employee, and printers should be placed near the system so taxpayers can retrieve printed forms and publications without recontacting an IRS employee.

Corrective Action

We agree in part with this recommendation. We agree to evaluate the present Facilitated Self-Assistance Research Project (FSRP) procedures to ensure that taxpayers visiting the applicable sites are readily made aware of the system and that FSRP signs are visible to taxpayers as they enter the TACs.

We do not agree to ensure that taxpayers be able to use the system without having to wait in line to interact with an IRS employee. We will work to minimize taxpayer wait time. However, taxpayers will still need to receive an access code from an IRS employee. The customer access code tracks valuable research data without identifying individual taxpayers. Finally, we considered the placement of printers and determined that printers are currently located in secure locations to eliminate inadvertent disclosures of taxpayer information which could occur through the printing of e-file returns with personally identifiable information. As we develop the final FSRP procedures, we will review printing procedures to ensure security and disclosure issues are balanced with taxpayer access.

Implementation Date

August 15, 2009

Responsible Official

Director, Field Assistance, Wage and Investment Division



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CORRECTIVE ACTION(S) MONITORING PLAN

We will monitor this corrective action as part of our internal control system.