

**More Could Be Done to Make It
Easier for Taxpayers to Locate
Taxpayer Assistance Centers**

March 2004

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WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

March 26, 2004

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

Gordon C. Milbourn III

FROM: Gordon C. Milbourn III
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report - More Could Be Done to Make It Easier for
Taxpayers to Locate Taxpayer Assistance Centers
(Audit # 200340059)

This report presents the results of our review of the ease with which taxpayers could locate taxpayer services. The overall objective of the review was to determine if taxpayers could easily locate taxpayer services, specifically Internal Revenue Service (IRS) Taxpayer Assistance Centers (TAC) and Volunteer Income Tax Assistance (VITA) sites, when they want face-to-face tax assistance.

The Congress passed the IRS Restructuring and Reform Act of 1998 (RRA 98)¹ in part to ensure the IRS improved its customer service. In fact, one of the goals set in the RRA 98 was for the IRS to improve service to taxpayers. The IRS has since strived to provide America's taxpayers with top-quality service by helping them understand and meet their tax responsibilities.

Providing taxpayers with assistance at local IRS offices is key to providing top-quality customer service. One way the IRS accomplishes this is through its local IRS offices called TACs. The IRS also provides tax return preparation assistance to taxpayers that meet certain eligibility requirements through the VITA Program.² Recognizing the importance of convenient access, RRA 98 Section 3709 requires the IRS to publish the telephone numbers and addresses of its local offices in local area telephone books as soon as practicable because every taxpayer should have convenient access to the IRS.

¹ Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2 U.S.C., 5 U.S.C. app., 16 U.S.C., 19 U.S.C., 22 U.S.C., 23 U.S.C., 26 U.S.C., 31 U.S.C., 38 U.S.C., and 49 U.S.C.).

² The IRS trains volunteers to help people prepare basic tax returns for those with low to moderate incomes, individuals with disabilities, non-English speaking persons, and elderly taxpayers. The volunteers serve in the community at neighborhood centers, libraries, churches, shopping malls, and other convenient locations. Many VITA sites also offer Tax Counseling for the Elderly and free electronic filing.

The IRS has made significant progress in publishing the telephone numbers and addresses of its TACs in local area telephone books and ensuring the telephone numbers are accurate. In addition, taxpayers have several alternatives by which to obtain the telephone numbers and addresses for local IRS offices. However, in its efforts to provide top-quality service, the IRS could make it easier for taxpayers to locate its TACs.

The IRS provides several alternatives for individual taxpayers to locate the TACs; for example, through its Toll-Free Customer Service telephone number (1-800-829-1040), its Internet site (*The Digital Daily*), and various publications. However, taxpayers must navigate through an automated menu when calling the toll-free telephone number and may not always receive accurate information. IRS employees provided correct and complete telephone numbers and addresses for 39 (87 percent) of 45 test calls auditors made to the IRS Toll-Free Customer Service telephone number.³ We obtained correct addresses and telephone numbers for 42 (93 percent) of 45 selected TACs on *The Digital Daily*; however, taxpayers have to use several links before obtaining a list of the TACs by state. In addition, the IRS refers taxpayers to local offices in various publications, but the publications do not provide taxpayers with a list of those offices. Instead, the publications refer taxpayers to the Toll-Free Customer Service telephone number or to an automated system that explains the IRS has local offices where the taxpayer can obtain assistance. However, this automated system does not provide information on how to find these local offices.

For resources outside the IRS, taxpayers can use local telephone books, Directory Assistance, and the Internet to locate the TACs. When using these sources, we found that not all cities have the local IRS office telephone numbers and addresses published in the local telephone directories. The IRS is not required to publish in more than one local telephone book in any local area. In addition, when using the major Internet search engines, taxpayers cannot always locate accurate telephone numbers and addresses of local IRS offices. Taxpayers should be cautioned in the use of these sources to obtain local IRS office telephone numbers because there is no nationwide database with all telephone numbers for all of the different Directory Assistance services and search engines to use.

Finally, we could not determine if a taxpayer can easily locate a VITA site because the IRS did not compile and finalize the list of VITA sites before the completion of our testing. The IRS stated that it provides taxpayers with the locations of VITA sites through its Toll-Free Customer Service telephone number and the TACs. The IRS does not post the listing of VITA sites on *The Digital Daily* because it believes the majority of its VITA customers do not use the Internet.

We recommended the Commissioner, Wage and Investment Division, explore methods to improve the IRS Toll-Free Customer Service telephone service and *The Digital Daily* to make it easier for taxpayers to locate local IRS offices.

³ Our sample included 51 local IRS offices comprised of 6 field offices and 45 TACs. The field offices do not provide face-to-face assistance and were eliminated from selected tests.

Management's Response: IRS management agreed with part of one of our recommendations. IRS management estimates that less than 1 percent of toll-free inquiries involve requests to locate local offices. As a result, they do not plan to implement our recommendation to improve the ease of locating local IRS offices using the toll-free telephone service. IRS management does plan to take action on part of our second recommendation. Specifically, they plan to evaluate alternatives for redesigning the Internet site to improve the ease of locating a local office. However, they do not plan to include information on VITA sites in their evaluation of the Internet site design because the majority of VITA customers do not find out about VITA sites through the IRS. The IRS noted that maintaining up-to-date site information would require a major commitment of resources. Management's complete response to the draft report is included as Appendix VI.

Office of Audit Comment: We continue to believe the IRS could make it easier for a taxpayer to locate local IRS offices by providing this information through one of the automated menu options. We requested documentation from IRS management that only 1 percent of the toll-free telephone inquiries involve requests to locate local offices. They did not provide this information.

Since Internet use in the United States is projected to increase dramatically by 2007, we are pleased that IRS management plans to evaluate alternatives for redesigning the Internet site to improve the ease of locating a local office. However, we believe the IRS should include VITA site information when evaluating and redesigning its Internet site since the projections show increased usage by the low-income population. In addition, the IRS determined that few VITA customers used the IRS to locate a VITA site, but the IRS included only those that had visited a volunteer site. While we still believe our recommendations are worthwhile, we do not intend to elevate our disagreement concerning them to the Department of the Treasury for resolution.

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 Michael R. Phillips, Assistant Inspector General for Audit (Wage and Investment Income Programs), at (202) 927-0597.

**More Could Be Done to Make It Easier for Taxpayers
to Locate Taxpayer Assistance Centers**

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More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers

Background

The Congress passed the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98)¹ in part to ensure the IRS improved its customer service. In fact, one of the goals set in the RRA 98 was for the IRS to improve service to taxpayers. The IRS has since strived to provide America's taxpayers with top-quality service by helping them understand and meet their tax responsibilities.

Providing taxpayers with assistance at local IRS offices is key to providing top-quality customer service. One way the IRS accomplishes this is through its local IRS offices called Taxpayer Assistance Centers (TAC). The IRS also provides tax return preparation assistance for taxpayers that meet certain eligibility requirements through the Volunteer Income Tax Assistance (VITA) Program.²

The IRS maintains that its TACs are the one-stop resource for face-to-face tax help and solutions to tax problems every business day. Taxpayers seek assistance at the TACs for various reasons, including:

- Clarification regarding IRS notices the taxpayers have received or the tax implications of specific transactions (e.g., sale of a home, Individual Retirement Account distribution, charitable contributions).
- Determination of eligibility for specific tax credits (e.g., Earned Income Tax Credit, Child Care Credit, Education Credit).
- Preparation of tax returns or obtaining tax forms.

Recognizing the importance of convenient access, RRA 98 Section 3709 requires the IRS to publish the telephone numbers and addresses of its local offices in local area telephone books as soon as practicable. Prior to implementation of the RRA 98, the IRS was not required to

¹ Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2 U.S.C., 5 U.S.C. app., 16 U.S.C., 19 U.S.C., 22 U.S.C., 23 U.S.C., 26 U.S.C., 31 U.S.C., 38 U.S.C., and 49 U.S.C.).

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publish the telephone numbers or addresses of its local offices and generally did not do so. However, the Senate Finance Committee believed every taxpayer should have convenient access to the IRS and submitted a statutory requirement that the IRS publish its local office information. The intent of RRA 98 Section 3709 was to make it easier for taxpayers and their advisors to seek local IRS assistance.

When taxpayers call a TAC, they hear a pre-recorded message providing the office location and hours of operation, information available on the IRS toll-free telephone numbers, and the option for the taxpayers to leave detailed messages. TAC employees should retrieve taxpayers' messages and respond to them within 2 business days.

As of October 2003, the IRS reported that it had 405 Section 3709 local offices. However, only 379 of the offices are TACs. The IRS has designated the other 26 offices as Section 3709 field offices. Section 3709 field offices are locations that do not have a TAC office the taxpayer may walk into to receive assistance, but they are designated as local offices for the purpose of meeting the RRA 98 requirements of providing coverage.

This audit is a follow-up review of the availability of telephone numbers and addresses of local IRS offices.³ The prior audit focused on whether telephone numbers and addresses for local IRS offices had been published in local telephone books. We reported that none of the local sites sampled had a local telephone number published, and a majority of the sites did not have a local address published. In addition, the IRS could not determine how many of the local telephone numbers and addresses had actually been printed in local telephone books.

In response, the IRS agreed to immediately ensure local telephone numbers and addresses are provided to the IRS Toll-Free Customer Service function and on its public

³ *Telephone Numbers and Addresses for Local Internal Revenue Service Offices Have Not Been Published in Telephone Books* (Reference Number 2002-40-087, dated May 2002).

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Internet site, *The Digital Daily*,⁴ and to inform the taxpaying public that this information is available. The IRS also agreed to ensure contracts are obtained with local telephone carriers to have all telephone numbers and addresses published in local telephone books and to develop procedures to track and monitor the actual publishing of this information.

The IRS Wage and Investment (W&I) Division Customer Assistance, Relationships, and Education office has responsibility for the TACs and VITA sites. This review was performed in the W&I Division Headquarters in Atlanta, Georgia, from August through December 2003. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

More Could Be Done to Make Finding Taxpayer Assistance Centers Easier

The IRS has made significant progress in publishing the telephone numbers and addresses of its TACs in local area telephone books and ensuring the telephone numbers are accurate. In addition, taxpayers have several alternatives to obtain the telephone numbers and addresses for local IRS offices. However, in its efforts to provide top-quality, one-stop service, the IRS could make it easier for taxpayers to locate its TACs.

The IRS provides several alternatives for individual taxpayers to locate TACs; for example, through its:

- Toll-Free Customer Service telephone number (1-800-829-1040).
- Internet site, *The Digital Daily*.
- Publications such as *Your Federal Income Tax For Individuals* (Publication 17) and *2003 1040 Instructions*.

Taxpayers may also use external sources to find a local IRS office in their community; for example, local telephone

⁴ *The Digital Daily* contains tax information for individuals, businesses, pension plans, government entities, tax professionals, and nonprofit organizations. It also has tax statistics, forms and publications, and a way for taxpayers to find out about their refunds.

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books, Directory Assistance, and various Internet search engines.⁵ Taxpayers should be cautioned in the use of these sources to obtain local IRS telephone numbers since there is no nationwide database with all telephone numbers for all of the different Directory Assistance services and search engines to use.

Auditors attempted to locate local IRS offices in various cities throughout the United States by judgmentally selecting 52 local IRS offices from the IRS' listing of local offices. We first called each TAC to verify that the telephone numbers and addresses provided in the listing were correct. Of 51 telephone numbers sampled,⁶ all were correct. We then obtained the TACs' telephone numbers and addresses from various sources available to taxpayers and compared this information with the information provided by the IRS listing for our sample offices.

Toll-Free Customer Service telephone number

Though taxpayers can call the Toll-Free Customer Service telephone number (1-800-829-1040) to locate a TAC, the taxpayer must navigate an automated menu and then speak to an IRS employee before obtaining the address and telephone number of the closest TAC. In addition, the taxpayer might not always receive complete or accurate information.

When calling the toll-free telephone number, the caller uses an automated menu.⁷ The caller is provided three menu options for help:

1. Preparing or filing individual income tax returns. This option provides the caller with a second automated menu from which to choose the following options: (1) ordering tax forms, (2) finding addresses to mail the tax return to the IRS, or (3) getting help with a tax question.

⁵ Computer software used to search data (as text or a database) on the Internet for specified information.

⁶ We eliminated one office from our sample because the city we selected from the IRS listing does not have a TAC.

⁷ During the filing season (generally January through April), the automated menu provides more options.

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2. Requesting information on a tax refund or on a personal tax account. This option provides the caller with a second automated menu from which to choose the following options: (1) requesting refund information, (2) ordering transcripts on tax accounts, or (3) getting answers to personal account questions.
3. Using the business and specialty tax line or obtaining the address for the IRS Internet web site.

None of the automated menu selections provide the caller the option of finding a local IRS office. If the caller does not select any option, he or she is given two opportunities to have the menus repeated. If the caller still does not choose an option, he or she is transferred to an IRS employee who screens the call and who may transfer the call to the appropriate call assistor to answer the taxpayer's question.

The IRS could make it easier for a taxpayer to find local IRS offices by providing this information through one of the automated menu options. For example, when someone calls the Social Security Administration (SSA) toll-free telephone number (1-800-772-1213), the first menu option offered to the caller is the option to locate a local SSA office. If callers choose this option, they are asked to enter their zip code using a touch-tone telephone. The recorded message then provides the following information for the closest SSA office: telephone number, address, hours of operation, and directions.

Auditors made calls to the IRS toll-free telephone number and asked for the telephone number and address for the local IRS office in 51 cities. In most instances, the screener transferred the auditor to an assistor; however, in 4 of the 51 test calls, the screeners provided the information for the TACs' locations.

Auditors were provided correct information for 45 (88 percent)⁸ of the 51 test calls. The breakdown of the call results is as follows:

- The nearest local office for six of the calls was a Section 3709 field office. For all six of these calls, the

⁸ This includes the 6 field office calls and the 39 correct TAC calls (6+39=45).

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IRS call assistors correctly referred the auditors to the closest TAC location.

- The nearest local office for 45 of the calls was a TAC.
 - For 39 (87 percent) of the 45 test calls, the IRS call assistors provided complete and correct addresses and telephone numbers for the TACs.
 - For 6 (13 percent) of the 45 test calls, the assistors did not provide complete or accurate addresses and/or telephone numbers for the TACs. For example, one employee did not include “Northwest” in the address, one did not provide the building and suite number, and one advised the auditor the telephone number was not published.

These errors occurred because either the listing on the computer system used by the employees during our testing period was incorrect or the employee made an error when providing the information to the auditor.

The Digital Daily

The IRS provides a link on *The Digital Daily* home page labeled “Contact My Local Office” so a taxpayer can search for a local IRS office; however, the taxpayer must move through several webpages using several links before arriving at a webpage listing all local IRS offices in the taxpayer’s state.

The IRS provides several links to the “Contact My Local Office” webpage. For example, not only is there a Contact Us link on the home page, but this link is also at the bottom of each IRS webpage. This link will bring the taxpayer to the “Contact My Local Office” webpage. This webpage contains a picture of the United States with a request that the taxpayer click on his or her state to find the listing of that state’s TAC addresses and telephone numbers. The listing provides the city, street address, hours of operation, and local telephone number for each TAC in the selected state. See Appendix IV for a detailed illustration of these links.

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Using the “Contact My Local Office” webpage, auditors searched for the 45 selected TACs⁹ and obtained the correct addresses and telephone numbers for 42 (93 percent) of them. Three (7 percent) of the 45 did not have the correct telephone number or address posted to the Internet site.

Although the auditors found the listing of the TACs, it took several steps. The SSA Internet site provides easier access to information on the location of its local offices. See Appendix V. A link labeled Find your nearest Social Security office is provided on the web site’s home page. Clicking on this link brings the customer to a webpage providing the following:

If you live in the United States and you want information and directions to the Social Security office nearest you, just enter your U.S. Postal Service five-digit ZIP Code below and select Locate. You’ll get information about your local Social Security office and other agencies in your area that may be able to help you.

After entering the zip code, the customer is provided the office address, SSA toll-free numbers, office hours, directions, and a map to the local office.

Publications

The IRS refers taxpayers to local offices in various publications. However, the publications do not provide taxpayers with a list of local IRS offices. Instead, the publications direct taxpayers to the IRS Toll-Free Customer Service telephone number (1-800-829-1040), www.irs.gov, or a local telephone book under “United States Government, Internal Revenue Service.”

The publications also provide taxpayers with a toll-free telephone number (1-800-829-4477) that provides various tax topics. The 1-800-829-4477 automated system also mentions that in certain areas the IRS has local offices where the taxpayer can obtain assistance. However, this automated system does not provide information on how to find the local offices.

⁹ These are the 45 of 51 original offices that were TACs. The IRS does not list the Section 3709 field offices on *The Digital Daily*.

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Local telephone books and Directory Assistance

Not all cities have the local IRS office telephone numbers and addresses published in the local telephone directories. The IRS is not required to publish in more than one directory in any local area. For 11 cities tested,¹⁰ 3 local telephone directories were printed before the IRS contract print date. Of the remaining 8 cities:

- Three (38 percent) of 8 cities' local area telephone directories listed correct and complete telephone numbers and addresses for local IRS offices.
- Four (50 percent) of 8 cities' local area telephone directories listed either the local telephone number or address but not both.
- The remaining office (13 percent) listed neither the local telephone number nor the address.¹¹

In most instances, local telephone numbers were listed for the local IRS offices using nationwide Directory Assistance (1-area code-555-1212). Of the 51 test calls made using Directory Assistance, 39 (76 percent) had a local IRS office number listed. Twelve (24 percent) of the 51 cities did not list a local IRS office or include the IRS toll-free telephone number. Of the 39 calls which produced telephone numbers:

- Thirty-one (79 percent) had correct telephone numbers listed for the local IRS offices.
- Eight (21 percent) had incorrect telephone numbers. Three of the eight local telephone numbers provided were for other IRS offices, two were for the IRS Taxpayer Advocate's office, two did not identify a company or provide voice mail, and one was for a private company.

The IRS has recently implemented a certification process to verify that the information in local area telephone directories is correct. Local IRS office managers are to quarterly certify

¹⁰ We were unable to use the sample of 51 cities as originally planned. See Appendix I, Step VI for details.

¹¹ Percentages total to more than 100 percent due to rounding.

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the accuracy of information for local IRS offices in area telephone directories, *The Digital Daily*, and Directory Assistance. This certification was completed in November 2003.

Internet search engines

Taxpayers cannot consistently locate accurate telephone numbers and addresses of local IRS offices when using major Internet search engines. Search engines obtain telephone numbers and addresses from telephone carriers and, like Directory Assistance, the information is dependent upon the telephone carriers.

In addition, the results of an Internet search are dependent upon whether the taxpayers search using “IRS” or “Internal Revenue Service.” Many businesses use “IRS” in their names. This creates confusion for the taxpayers, and they might have to attempt several searches before locating a local IRS office.

For example, auditors used Internet search engines and searched using:

- United States Government-Internal Revenue Service.
- United States Government-Local Area Office.
- Internal Revenue Service.
- Internal Revenue Service-Local Area Office.

Auditors were able to locate 4 (57 percent) of the 7 local IRS offices, although the street addresses were not always provided.¹²

VITA sites

We could not determine if a taxpayer can easily locate a VITA site because the IRS did not compile and finalize the list of VITA sites before the completion of our testing. The IRS stated that it provides taxpayers with the locations of VITA sites through its:

- Toll-Free Customer Service telephone number (1-800-829-1040).

¹² We chose one city from each of the seven IRS Field Assistance Areas. See Appendix I, Step VIII for details.

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- TACs. The TACs have access to the VITA site locations through IRS computer systems, although the VITA sites are not required to post the listing in the TACs.

The IRS does not post the listing of VITA sites on *The Digital Daily*. Instead *The Digital Daily* refers the taxpayer to the Toll-Free Customer Service telephone number. The IRS explained it believes the majority of its VITA customers do not use the Internet. However, the IRS has determined that Internet use in the United States is projected to increase dramatically by 2007, including increased usage by the low-income population. The IRS has determined through 2002 and 2003 customer satisfaction surveys that taxpayers do not usually locate VITA sites by contacting the IRS. Instead, taxpayers found the VITA sites by word of mouth (42 percent for each of the survey years), by other methods (23 percent for each of the survey years), or by various forms of advertising (29 percent and 28 percent for survey years 2002 and 2003, respectively). In addition, only 6 percent of survey year 2002 and 7 percent of survey year 2003 taxpayers located the sites through the IRS.

Since 2000, the IRS has built more than 175 local coalitions. The IRS believes it will assist a greater number of taxpayers with limited resources through alignment with other community organizations that are financial, corporate, faith-based, nonprofit, social service, and government organizations. The IRS depends on the coalitions and volunteer organizations to publicize the VITA locations. The IRS allows these groups to either (1) use the advertising templates provided by the IRS or (2) develop their own advertising campaigns to inform taxpayers of their VITA site locations and the services offered.

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Effect on taxpayers

The IRS' mission is to provide top-quality service to taxpayers. Its W&I Division supports this mission by offering products and services tailored to particular taxpayer needs and by providing the right services at the right time at the right locations. Ensuring that taxpayers are able to locate face-to-face taxpayer assistance is essential to meeting these goals.

Taxpayers should be cautioned in the use of Directory Assistance and Internet search engines to obtain local IRS office telephone numbers. They are both dependent upon the information supplied by the telephone carriers. It appears there is no nationwide database with all telephone numbers.

Since it is not always easy for taxpayers to locate the local IRS offices using external sources, it is even more important that the IRS ensure taxpayers can easily use its systems to locate these offices and that the available information is accurate. The IRS could make it easier for taxpayers to locate local IRS offices to receive assistance in meeting their tax obligations. Easy accessibility and accurate information are important for taxpayers seeking TAC and VITA sites since many of these sites are open only on certain days and/or with limited hours.

Recommendations

The Commissioner, W&I Division, should:

1. Explore methods to improve the IRS Toll-Free Customer Service telephone service to make it easier for taxpayers to locate local IRS offices.

Management's Response: IRS management estimates less than 1 percent of toll-free telephone inquiries involve requests to locate local offices. As a result, they do not plan to implement our recommendation to improve the ease of locating local IRS offices using the toll-free telephone service.

Office of Audit Comment: We continue to believe the IRS could make it easier for a taxpayer to find local IRS offices by providing this information through one of the automated

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menu options. We requested documentation from IRS management that only 1 percent of the toll-free telephone inquiries involve requests to locate local offices. They did not provide this information.

2. Explore methods to improve the availability of information about local IRS offices on *The Digital Daily*.

Management's Response: IRS management does plan to take action on part of this recommendation. Specifically, they plan to evaluate alternatives for redesigning the Internet site to improve the ease of locating a local office. However, they do not plan to include information on VITA sites in their evaluation of the Internet site design because the majority of VITA customers do not find out about VITA sites through the IRS. The IRS also noted that maintaining up-to-date site information would require a major commitment of resources.

Office of Audit Comment: Since Internet use in the United States is projected to increase dramatically by 2007, we are pleased that IRS management plans to evaluate alternatives for redesigning the Internet site to improve the ease of locating a local office. However, we believe the IRS should include VITA site information when evaluating and redesigning its Internet site since the projections show increased usage by the low-income population. In addition, the IRS determined that few VITA customers used the IRS to locate a VITA site, but the IRS included only those that had visited a volunteer site.

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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether taxpayers could easily locate taxpayer services, specifically Internal Revenue Service (IRS) Taxpayer Assistance Centers (TAC) and Volunteer Income Tax Assistance (VITA)¹ sites, when they want face-to-face tax assistance. To accomplish our objective, we:

- I. Determined the goals and objectives for local IRS offices by discussing them with the appropriate IRS official and obtained and analyzed the IRS Restructuring and Reform Act of 1998 (RRA 98)² Section 3709 to determine requirements for the publishing of local IRS office telephone numbers and addresses.
- II. Obtained the official listing of IRS local offices and addresses from the IRS Wage and Investment (W&I) Division's Field Assistance office for use in verifying the accuracy of telephone numbers and addresses obtained through sample tests below.
 - A. Selected a judgmental sample of 52 of the 405 local IRS offices.³ A judgmental sample was used because we did not plan to project our results to the entire population. Each local office within each state was sorted alphabetically and assigned a number based upon its position within the state listing. Using a random number generator, we selected one city from each state, including the District of Columbia and Puerto Rico. We eliminated one office from our sample because the city we selected from the IRS listing does not have a TAC.
 - B. Called the 51 telephone numbers selected to verify their accuracy. We also reviewed the recorded scripts and compared the address information in the scripts to the information provided in the sample for the selected cities.
- III. Determined if taxpayers can easily obtain accurate and complete telephone numbers and addresses to the local offices by calling the IRS Toll-Free Customer Service telephone number (1-800-829-1040). We called between October 14 and October 22, 2003, asked

¹ The IRS trains volunteers to help people prepare basic tax returns for those with low to moderate incomes, individuals with disabilities, non-English speaking persons, and elderly taxpayers. The volunteers serve in the community at neighborhood centers, libraries, churches, shopping malls, and other convenient locations. Many VITA sites also offer Tax Counseling for the Elderly and free electronic filing.

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the IRS employee for the local office in the selected 51 cities, and compared the information to the IRS listing obtained in Step II.

- IV. Determined if taxpayers can easily obtain local IRS office telephone numbers and addresses from the IRS Internet site, *The Digital Daily*. Using various links provided on the Internet site, we located the state listings of local IRS offices and determined if the local offices in the 45 selected cities⁴ were accurately listed.
- V. Determined if taxpayers can easily obtain local IRS office telephone numbers and addresses using various publications. We chose two publications used by individual taxpayers: *Your Federal Income Tax For Individuals* (Publication 17) and *2003 1040 Instructions*.
- VI. Determined if taxpayers can easily obtain local IRS offices telephone numbers and addresses from local area telephone books. We had planned to use the local libraries and their collection of local telephone books to do this research for the 51 sample cities. However, we determined that the libraries we contacted no longer maintain local telephone books. Therefore, we asked Treasury Inspector General for Tax Administration (TIGTA) managers to review their local area telephone books and provide copies of the IRS information pages from their area telephone books. Fourteen TIGTA managers completed this test. The TIGTA managers responded with copies of directory pages for 15 cities. A total of 11 of the 15 cities are included in the IRS listing obtained in Step II. These 11 cities were used to complete this test.
- VII. Determined if taxpayers can easily obtain local IRS office telephone numbers and addresses from nationwide Directory Assistance (1-area code-555-1212). We called Directory Assistance between October 14 and October 17, 2003, for the 51 selected cities and compared the information to the IRS listing obtained in Step II.
- VIII. Determined if taxpayers can easily obtain local IRS office telephone numbers and addresses from Internet search engines.
 - A. Selected seven cities in which local IRS offices were located. The list of cities was acquired from the listing of local IRS offices obtained from the IRS. We chose one city from each of the seven IRS Field Assistance Areas.⁵ We alphabetically sorted the states within each of the seven areas and chose the first state on the list from each. The cities in which local IRS offices were located within each state were then sorted alphabetically, and the first city on the list from each of the seven Field Assistance Areas was chosen.

⁴ These are the 45 of 51 original offices that were TACs. The IRS does not list the Section 3709 field offices on *The Digital Daily*.

⁵ Field Assistance is a function within the W&I Division Customer Assistance, Relationships, and Education office. The W&I Division is divided into seven geographic areas for field operations.

**More Could Be Done to Make It Easier for Taxpayers
to Locate Taxpayer Assistance Centers**

We originally planned to test all the sites included in the IRS listing obtained in Step II. However, after initial testing showed inconsistencies in the information obtained, we determined 100 percent testing was unnecessary.

- B. Searched four search engines familiar to the audit team using the following: “United States Government-Internal Revenue Service,” “United States Government-Local Area Office,” “Internal Revenue Service,” and “Internal Revenue Service-Local Area Office.”
- IX. Determined if taxpayers can easily locate VITA sites by discussing the VITA Program with the appropriate IRS officials. We could not determine if taxpayers can easily locate VITA sites through testing because the IRS did not compile and finalize the list of VITA sites before the completion of our testing.
- X. Analyzed and compared results to the Social Security Administration, another Federal Government agency that services the American public through local offices.

**More Could Be Done to Make It Easier for Taxpayers
to Locate Taxpayer Assistance Centers**

Appendix II

Major Contributors to This Report

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

Augusta R. Cook, Director

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Jean Bell, Auditor

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Geraldine Vaughn, Auditor

**More Could Be Done to Make It Easier for Taxpayers
to Locate Taxpayer Assistance Centers**

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, Strategy and Finance, Wage and Investment Division SE:W:S
Director, Field Assistance, Wage and Investment Division SE:W:CAR:FA
Director, Stakeholder Partnerships, Education, and Communication, Wage and Investment
Division SE:W:CAR:SPEC
Chief Counsel CC
National Taxpayer Advocate TA
Director, Office of Legislative Affairs CL:LA
Director, Office of Program Evaluation and Risk Analysis RAS:O
Office of Management Controls OS:CFO:AR:M
Audit Liaison: GAO/TIGTA Liaison, Wage and Investment Division SE:W:S:PA

More Could Be Done to Make It Easier for Taxpayers
to Locate Taxpayer Assistance Centers

Appendix IV

Locating Local Offices on the Internal Revenue Service Internet Site

Internal Revenue Service Internet Site

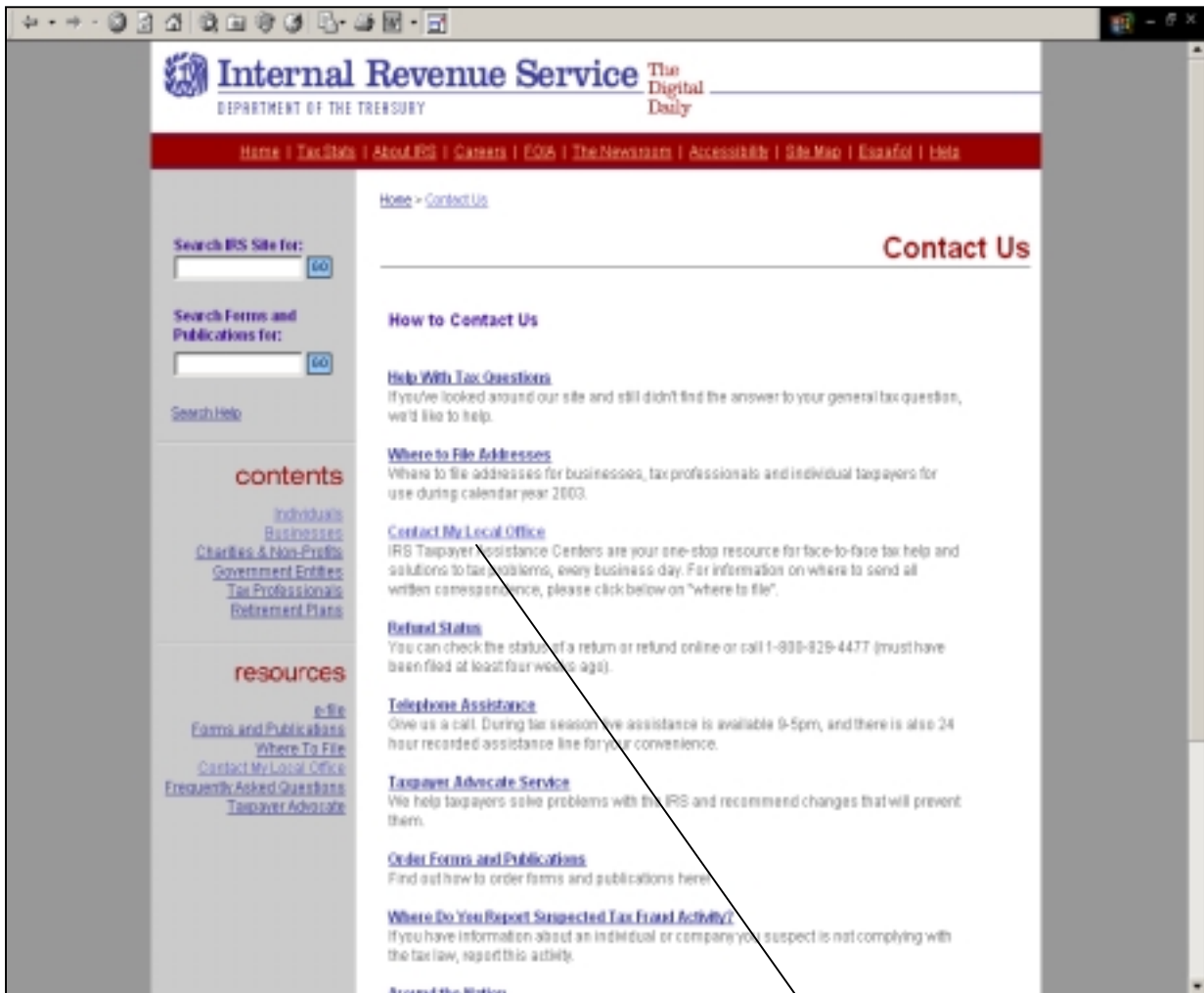


Step #1:
Click on the Contact Us link
on *The Digital Daily* home
page.

More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers

Locating Local Offices on the Internal Revenue Service Internet Site

Internal Revenue Service Internet Site

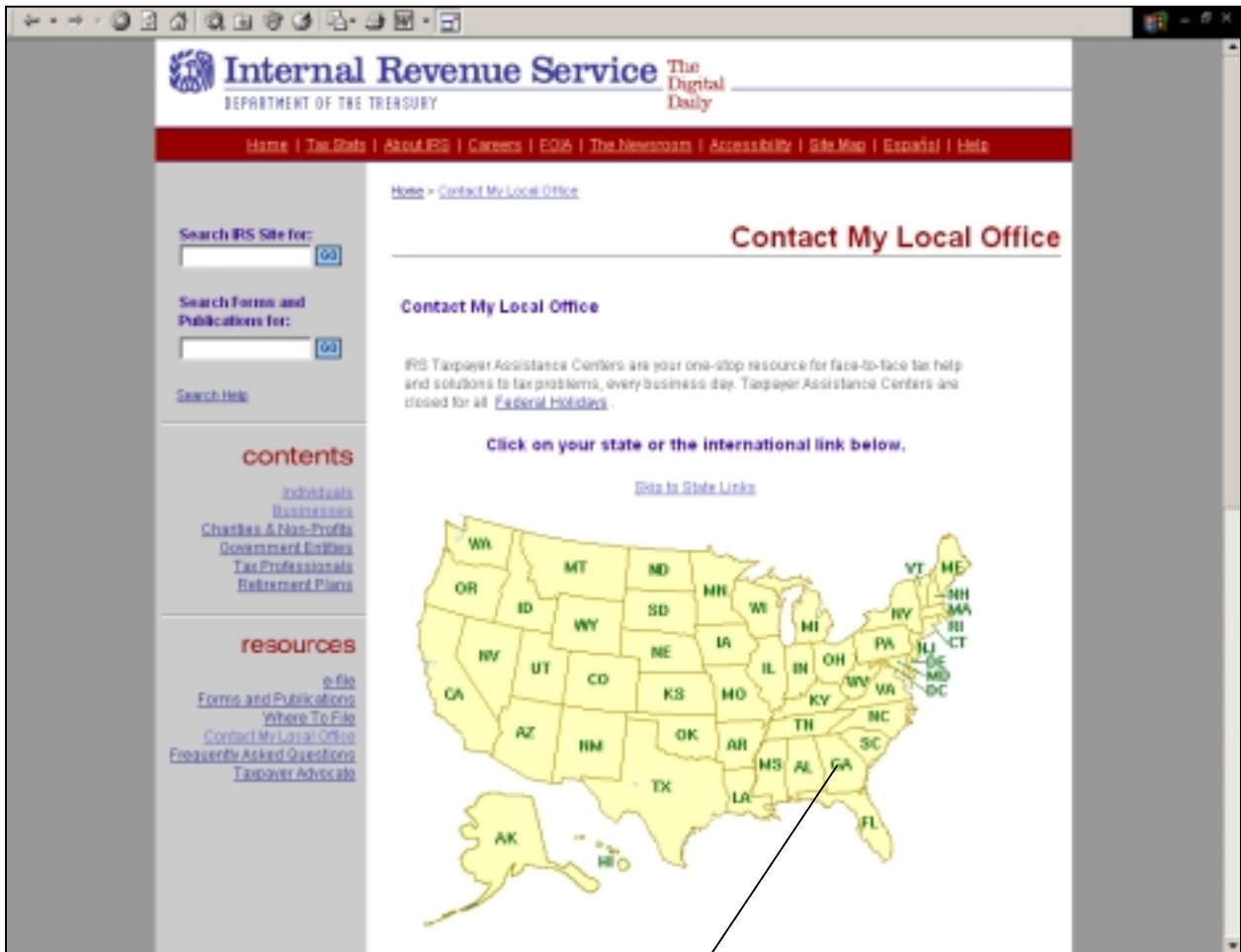


Step #2:

Click on the [Contact My Local Office](#) link on the "Contact Us" webpage.

More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers

Internal Revenue Service “Contact My Local Office” Webpage



Step #3:

Click on your state or the international link below.

See previous pages for Steps #1 and #2 linking to the “Contact My Local Office” webpage.

More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers

Internal Revenue Service “Contact My Local Office” Webpage

Contact My Local Office

Contact My Local Office in Georgia

In-person Tax Help

IRS Taxpayer Assistance Centers are your one-stop resource for face-to-face tax help and solutions to tax problems, every business day (see [days/hours](#) for your local office below).

Get help solving federal tax problems with IRS' Everyday Tax Solutions. Visit your local IRS office - no appointment necessary - or make a convenient appointment by calling the appropriate number below and leaving a message. At an IRS Taxpayer Assistance Center, knowledgeable assistants will help you:

- File innocent spouse claims if you believe you are not liable for your spouse's share of a joint tax liability;
- Make an installment agreement if you cannot pay your taxes in full;
- Prepare an offer in compromise to settle an unpaid tax debt;
- Request a release of federal tax liens and levies when appropriate; and
- Resolve IRS account and notice issues.

Other services on a walk-in, non-advance appointment basis include:

- Answers to your tax questions;
- Information about your tax account;
- Help preparing your basic individual income tax return if your income is \$35,000 or less; and
- Help preparing your heavy vehicle use tax return.

Multilingual assistance is available in every office.

City	Street Address	Days/Hours of Service	Telephone
Albany	108 Pine St. Albany, GA 31701	Monday-Friday - 8:30 a.m.- 4:30 p.m.	(229) 430- 8401
	Effective 1/1/2004 - The new office address will be: 225 Roosevelt Ave Albany, GA 31701	**1/6/04 - the office will close at 12:00 noon Closed all day 1/9/04.	
		Limited service available on January 12, 2004 due to move.	
Athens	355 E. Hancock Ave. Athens, GA 30601	Monday-Friday - 8:30 a.m.- 4:30 p.m. (Closed for lunch 12:00 noon - 1:00 p.m.)	(706) 546- 2008
		**Effective Dec. 5, 2003, this office will be closed every Friday.	
Atlanta (Koger)	2889 Woodcock Blvd. Atlanta, GA 30341	Monday-Friday - 8:30 a.m.- 4:30 p.m.	(404) 338- 7962
Atlanta (Summit)	401 W. Peachtree St. NW Atlanta, GA 30309	Monday-Friday - 8:30 a.m.- 4:30 p.m.	(404) 338- 7962
Augusta	274 Perimeter Pkwy. Augusta, GA 30909	Monday-Friday - 8:30 a.m.- 4:30 p.m. (Closed for lunch 12:00 noon to 1:00pm)	(706) 868- 1374
Columbus	3804 Macon Rd. Columbus, GA 31907	Monday-Friday - 8:30 a.m.- 4:30 p.m.	(706) 494- 9078

Results:

Clicking on a particular state will result in a list of local offices located within the state. Taxpayers can review the list to determine the nearest local office.

More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers

Appendix V

Locating Local Offices on the Social Security Administration Internet Site

Social Security Administration Internet Site

newsletter. It's free. The simplest, most convenient way to keep up with Social Security developments.

Did you get our paper bookmark? Seguro Social en Español

www.socialsecurity.gov How to Contact Us About Us Careers with Us Search Other Languages

Wednesday Feb 18, 2004 12:08:57 AM Last updated February 5, 2004 10:50 AM

Your Social Security Number & Card

Social Security News

President Bush Signs Medicare Reform Law

Social Security Announces Cost-of-Living Adjustment

Commissioner Barnhart Presents Her Approach to Improving the Disability Determination Process

Check out the latest issue of eNews

Report fraud, waste and abuse

More news...

About Social Security's Future

Find your nearest Social Security office

Add this page to your favorites

E-mail this page to a friend

Compliments | Suggestions | Complaints

Questions about:

--- Choose Subject --- Go

You'll love retiring online!

Retirement and Medicare

Plan your retirement | Calculate your benefits

Do you qualify? | [Apply for retirement benefits online](#)

Already receiving benefits

Disability and SSI

Do you qualify? | [Apply for disability benefits online](#)

Already receiving benefits | [Ticket to Work](#)

More disability information

Widows, widowers & other survivors

[Report a death](#)

[Qualify and apply](#)

Already receiving benefits

Get help with your situation

[Marriage, divorce, and name changes](#)

[Birth of a child | Death in the family](#)

[You disagree with our decision | More situations ...](#)

[Need larger text?](#)

Resources

[Electronic Newsletter eNews](#)

[Your Social Security Statement](#)

[Online Claims & Services](#)

[Forms | Publications](#)

[History, Research & Data](#)

[Freedom of Information Act](#)

[Social Security's Financing, Planning & Budget](#)

[Our Program Rules | International](#)

[Regional & Other Social Security Websites](#)

Information for:

[The Press | Congress](#)

[Employers | The Self-Employed](#)

[Women | Kids | Schools](#)

[Demographic Groups | Immigrants](#)

[Attorneys, Representatives & Health Professionals](#)

[Vendors & Contractors](#)

[National Organizations](#)

[Federal, State & Local Government Employees](#)

FIRST GOV

Privacy Policy | Accessibility Policy | Linking Policy | Site Map | Mission

This is a U.S. Government computer system subject to Federal law

Benefits.gov

Step #1:

From the Social Security Administration (SSA) home page, click on the [Find your nearest Social Security office](#) link.

More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers

Locating Local Offices on the Social Security Administration Internet Site

Social Security Administration Office Locator Webpages



If you are navigating using only the keyboard or using an assistive device and need help, visit our ["Instructional page for alternative views and navigation."](#)

Warning: If you select this link, you will leave this site and go to a new browser window. You will automatically return to this page when you close the new browser window.

If you live in the United States and you want information and directions to the Social Security office nearest you, just enter your U.S. Postal Service five-digit ZIP Code below and select **Locate**. You'll get information about your local Social Security office and other agencies in your area that may be able to help you.

Enter your ZIP Code:

If you live outside the United States, go to [Service Around the World](#).

Step #2:

Enter customer zip code on the "Office Locator" webpage.

The Locator service is available (Eastern time):

Monday through Friday - All Day (except 2:00 a.m. until 3:00 a.m.)
Saturday 5 a.m. - 11 p.m.
Sunday 8 a.m. - 10 p.m.
Holidays 5 a.m. - 11 p.m.

Services You Can Get by Phone:

- **If you have a touch-tone phone**, you can get recorded information and some services 24 hours a day including weekends and holidays.
- **If you need an appointment or to speak to a service representative**, call Social Security's toll-free number, 1-800-772-1213 Monday through Friday between 7 a.m. and 7 p.m. (Eastern time).
- **If you are deaf or hard of hearing**, call our toll-free TTY number, 1-800-325-0778, between 7 a.m. and 7 p.m. Monday through Friday.

Our lines are busiest early in the week and early in the month so it's best to call at other times. Whenever you call, have your Social Security number handy.

[Social Security Homepage](#) | [Regional Home Pages](#) | [Feedback](#) | [Navigation](#)

**More Could Be Done to Make It Easier for Taxpayers
to Locate Taxpayer Assistance Centers**

Locating Local Offices on the Social Security Administration Internet Site

Social Security Administration Office Locator Webpages



Office Address:

- SUITE 800
- 100 CRESCENT CTR PKWY
- TUCKER , GA 30084



Office Phone:

- (800) 772-1213
- TTY: (800) 325-0778

Office Hours:

- MONDAY - FRIDAY:08:30 AM - 03:30 PM

Directions to our office:

- I-285 TO LAVISTA RD, EAST TO N LAKE PKWY,TURN RT.FOLLOW TO RT AT F IRST LIGHT (CRESCENT CTR BLVD), FOLLOW TO CRESCENT CTR PKWY.

Here are [other agencies](#) in your area that may provide services you need.

[Other Agencies](#) | [Social Security Homepage](#) | [Regional Home Pages](#) | [Locate another office](#) | [Navigation](#)

You can get more information 24 hours a day by calling Social Security's toll-free number, 1-800-772-1213. You can call for an appointment or to speak to a service representative between the hours of 7 a.m. and 7 p.m. on business days. Our lines are busiest early in the week and early in the month so, if your business can wait, it's best to call at other times. Whenever you call, have your Social Security number handy.

If you have a touch tone phone, recorded information and services are available 24 hours a day, including weekends and holidays.

People who are deaf or hard of hearing may call our toll-free TTY number, 1-800-325-0778, between 7 a.m. and 7 p.m. on business days.

Results:

Office address, SSA toll-free numbers, office hours, directions, and map to the local office.

More Could Be Done to Make It Easier for Taxpayers
to Locate Taxpayer Assistance Centers

Appendix VI

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

RECEIVED
MAR 11 2004

MAR 10 2004

MEMORANDUM FOR GORDON C. MILBOURN III

ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM:

Henry O. Lamar, Jr.

Commissioner, Wage and Investment Division

SUBJECT:

Draft Audit Report - More Could Be Done To Make It
Easier for Taxpayers to Locate Taxpayer Assistance Centers
(Audit # 200340059)

I am responding to your draft report on locating taxpayer services, specifically IRS Taxpayer Assistance Centers (TACs) and Volunteer Income Tax Assistance (VITA) sites, when taxpayers want face-to-face tax assistance. I appreciate your recognition of our efforts to publish the telephone numbers and addresses of our TACs in local telephone books. Your results showed the address and telephone number for all 51 local offices sampled was correct.

We reviewed your recommendation to improve the toll-free customer service lines to ease taxpayer efforts to find local IRS offices and determined that our current menu process provides the most efficient and equitable service to all callers seeking assistance. Our customers benefit from the current approach because we can assist them while on the call. A telephone call to the IRS may be all that is needed and, as a service provider, we prefer to assist customers at the first point of contact. In most situations, this is the most convenient and efficient method of service. Our toll-free services, Customer Service Representative training, and call routing routines are designed to ensure we handle most customer needs when they call. Many callers who initially thought that their situation could only be handled with a face-to-face meeting have been successfully served by the toll-free customer service lines.

We will explore methods to ease access to local TAC offices on our website – *The Digital Daily*. Currently, our home page and the bottom of each IRS web page provide information on how to contact local offices. We use this design so taxpayers can get information on our office locations from any page on our website. However, we will evaluate the information you provided on the Social Security Administration website and other data to determine if it is feasible and cost effective to redesign our website using a similar format.

More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers

2

Our corrective actions are detailed in the attachment. If you have questions or comments please contact me at (404) 338-7060 or Ellen M. Cimaglia, Director, Field Assistance, Wage and Investment, Customer Assistance, Relationships and Education (CARE), at (404) 338-7141.

Attachment

More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers

Attachment

RECOMMENDATION 1

The Commissioner, Wage and Investment (W&I) Division should explore methods to improve the IRS Toll-Free Customer Service telephone service to make it easier for taxpayers to locate local IRS offices.

CORRECTIVE ACTION

We considered this recommendation and do not plan to make changes to our telephone service. We estimate that less than one percent of our toll-free inquiries involve requests to locate a Taxpayer Assistance Center. Adding information targeted to a small population of customers would not be an efficient use of our telephone systems capacity.

IMPLEMENTATION DATE

Not applicable

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, W&I Division

CORRECTIVE ACTION MONITORING PLAN

Not applicable

RECOMMENDATION 2

The Commissioner, W&I Division should explore methods to improve the availability of information about local IRS offices on *The Digital Daily*.

CORRECTIVE ACTION

IRS employees in the Field Assistance (FA) function staff local IRS offices. Volunteers staff VITA sites with oversight by the Stakeholder Partnerships, Education and Communication (SPEC) function.

Field Assistance will contact Electronic Tax Administration, W&I Communications and Liaison, and other appropriate IRS functions to obtain information on redesigning *The Digital Daily* to make it easier for taxpayers to locate TACs. We will evaluate the alternatives and decide whether it is feasible to make the design

More Could Be Done to Make It Easier for Taxpayers to Locate Taxpayer Assistance Centers

2

changes. We will also consider the cost of implementing a change versus the potential benefit.

SPEC does not agree that placing more information on *The Digital Daily* regarding volunteer sites would significantly increase access to services. Customer satisfaction surveys show that in 2002 and 2003, only 6 percent and 7 percent, respectively, of customers at volunteer sites found out about the site location from the IRS. The majority of customers (94 percent and 93 percent respectively) locate volunteer sites via word of mouth, radio/television advertisements, posters/fliers, and newspapers. Also, due to the fluidity of site information, maintaining up-to-date site information would require a major commitment of resources with modest impact.

Alternatively, SPEC publicizes volunteer sites via community-based partners (corporate, educational, faith-based, financial, and governmental). These local partners understand the needs of their communities and effectively deliver critical information, including volunteer site locations.

IMPLEMENTATION DATE

Proposed: March 15, 2005

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education, W&I Division

CORRECTIVE ACTION MONITORING PLAN

Field Assistance will provide updates on the results of their research to the Director, Customer Assistance, Relationships, and Education, including updates on options being considered and the related costs.