



*Better Information Is Needed to Assess
Ongoing Efforts to Expand Self-Assistance
and Virtual Services to Taxpayers*

July 5, 2012

Reference Number: 2012-40-073

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.

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HIGHLIGHTS

BETTER INFORMATION IS NEEDED TO ASSESS ONGOING EFFORTS TO EXPAND SELF-ASSISTANCE AND VIRTUAL SERVICES TO TAXPAYERS

Highlights

Final Report issued on July 5, 2012

Highlights of Reference Number: 2012-40-073 to the Internal Revenue Service Commissioner for the Wage and Investment Division.

IMPACT ON TAXPAYERS

Taxpayers have different preferences and behaviors that affect their service needs. The IRS's challenge is to meet taxpayer needs and determine how to provide the best services with its limited resources. The IRS is implementing or testing four strategic initiatives to examine the feasibility of Facilitated Self-Assistance and video conferencing technology as alternative service delivery options for taxpayers who seek traditional face-to-face contacts at Taxpayer Assistance Centers and Volunteer Program sites.

WHY TIGTA DID THE AUDIT

This audit was initiated to determine the effectiveness of the IRS's efforts to expand taxpayer assistance using self-assistance and virtual technology service options. Providing taxpayers with alternative service delivery methods should afford the IRS opportunities to provide services in locations that are not staffed or are unable to meet taxpayer demand.

WHAT TIGTA FOUND

A limited number of taxpayers have used these alternative services: 33,636 used Facilitated Self-Assistance in the Taxpayer Assistance Centers and 5,938 at the Volunteer Program sites, while 8,514 used Virtual Services at the Taxpayer Assistance Centers and 2,101 at the Volunteer Program sites. Although these service options appear to be viable alternatives to serve more taxpayers and preserve limited resources, the IRS does not yet have sufficient data to determine if Facilitated Self-Assistance

and Virtual Services are an effective and efficient means of providing customer service. Additionally, these services are not consistently offered to taxpayers who may need or desire them.

The IRS is collecting data to determine the number of taxpayers who use Facilitated Self-Assistance and Virtual Services located in Taxpayer Assistance Centers and Volunteer Program sites. In some instances, it is gathering customer satisfaction ratings. Nevertheless, it has not established goals and measures for all four initiatives to gauge their success, including data to determine if any or all are cost effective.

In addition, auditors had difficulty contacting or locating Volunteer Program sites that offered Facilitated Self-Assistance or Virtual Services, and the IRS does not publish on IRS.gov the Taxpayer Assistance Centers offering Facilitated Self-Assistance.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the IRS develop sufficient measures (including a customer satisfaction survey) and goals for the Facilitated Self-Assistance initiative in the Taxpayer Assistance Centers that will allow the IRS to determine if the initiative is cost effective and is meeting expectations. After establishing a baseline, the IRS should develop goals and measures for the Virtual Services initiative in the Volunteer Program sites to ensure it is meeting expectations. In addition, the IRS should emphasize to employees and volunteers the need to consistently offer taxpayers the option of using Facilitated Self-Assistance when available at their Taxpayer Assistance Center or Volunteer Program site. These alternative service options should be accurately publicized on IRS.gov.

IRS management agreed with three of the four recommendations and plans to take actions to improve its efforts to expand and monitor taxpayer assistance using self-assistance and virtual technology service options. IRS management partially agreed with one recommendation, but stated that usage is a better measure than a customer satisfaction survey for the Facilitated Self-Assistance initiative.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 5, 2012

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

FROM: Michael E. McKenney
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Better Information Is Needed to Assess Ongoing Efforts to Expand Self-Assistance and Virtual Services to Taxpayers (Audit # 201140047)

This report presents the results of our review to determine the effectiveness of the Internal Revenue Service's efforts to expand taxpayer assistance using self-assistance and virtual services. This audit is included in the Treasury Inspector General for Tax Administration's Fiscal Year 2012 Annual Audit Plan and addresses the major management challenge of Providing Quality Taxpayer Service Operations.

Management's complete response to the draft report is included as Appendix IV.

Copies of this report are also being sent to the Internal Revenue Service managers affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Randee Cook, Acting Assistant Inspector General for Audit (Returns Processing and Account Services), at (770) 617-6434.



*Better Information Is Needed to Assess Ongoing Efforts to
Expand Self-Assistance and Virtual Services to Taxpayers*

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Better Information Is Needed to Assess Ongoing Efforts to Expand Self-Assistance and Virtual Services to Taxpayers

Background

Every year, millions of taxpayers turn to the Internal Revenue Service (IRS) for help in preparing their tax returns, either to obtain answers to tax law questions or to obtain forms to file their tax returns. Providing quality customer service to taxpayers is the IRS's first step toward achieving taxpayer compliance.



Federal tax law is complex. While many individual taxpayers file simple tax returns and receive refunds, tax problems often result from misunderstanding the tax law and the taxpayers' tax obligations. Ensuring that taxpayers understand and comply with applicable tax laws is part of the IRS's mission.

Taxpayers have different preferences and behaviors that affect their service needs. In addition, their education levels, incomes, and physical abilities play key roles in determining what type of service best meets their needs. The IRS's challenge is to determine how to provide the best services with its limited resources.

The IRS offers taxpayers traditional face-to-face assistance at its Taxpayer Assistance Centers (the IRS's walk-in offices) and its Volunteer Program¹ sites.

Taxpayer Assistance Centers

The Taxpayer Assistance Centers, geographically located throughout the United States, offer several services for taxpayers who prefer face-to-face assistance. Taxpayers can receive assistance, for example, with resolving tax problems, obtaining tax forms, learning how the tax law applies to their individual tax situations, making payments on tax accounts, and preparing tax returns (if they meet certain requirements). Figure 1 shows the number of taxpayers receiving specific types of assistance at a Taxpayer Assistance Center for Fiscal Year² 2011.

¹ The Volunteer Program generally offers free tax help to individuals who make \$50,000 or less and need assistance in preparing their own tax returns. The Volunteer Program is comprised of the Volunteer Income Tax Assistance Program, the Tax Counseling for the Elderly Program, and the Volunteer Income Tax Assistance Grant Program.

² A fiscal year is a 12-consecutive-month period ending on the last day of any month, except December. The Federal Government's fiscal year begins on October 1 and ends on September 30.



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Figure 1: Taxpayer Assistance Center Contacts for Fiscal Year 2011 (in millions)

Tax Accounts Contacts	Forms Contacts	Other Contacts ³	Tax Law Contacts	Customer Accounts Resolved	Tax Returns Prepared	Total
3.7	0.6	1.4	0.3	0.1	0.3	6.4

Source: IRS management information reports.

The Volunteer Program

The IRS sponsors the Volunteer Program, which provides education and services year-round, such as no-cost Federal tax return preparation and electronic filing, to help elderly, disabled, low- to moderate-income, and limited-English-proficient taxpayers in their own neighborhoods and local communities. In Fiscal Year 2011, the Volunteer Program's 88,527 volunteers, at 12,486 sites, prepared 3,188,524 tax returns.

The IRS is now offering taxpayers self-assistance and virtual technology⁴ options

The IRS is expanding the ways it provides customer service in an attempt to ensure taxpayer's meet their Federal income tax obligations. The IRS envisions designing taxpayer services that will help move the IRS closer to providing many of the services now available in the private sector.



Facilitated Self-Assistance

The IRS offers Facilitated Self-Assistance kiosks in 37 of the 398 Taxpayer Assistance Centers and 877⁵ of approximately 12,500 Volunteer Program sites. Taxpayers in the Taxpayer Assistance Centers can access these public computer terminals to perform any task they can conduct on IRS.gov, the IRS's public Internet site, such as:

³ "Other Contacts" includes processing Form 2063, *U.S. Departing Alien Income Tax Statement*, date-stamping tax returns brought in by taxpayers, and helping taxpayers with general information such as addresses and directions to other IRS offices or other Federal Government agencies.

⁴ Virtual technology is a means to conduct face-to-face communications between taxpayers and volunteers from different locations using broadband Internet access, facsimile, and video. Taxpayers and IRS employees communicate through video conferencing.

⁵ The IRS provided auditors with a list of 877 Volunteer Program sites that were expected to participate in Facilitated Self-Assistance for the 2012 Filing Season (the period from January to mid-April when most taxpayers file their individual tax returns). However, we determined that not all sites listed had a Facilitated Self-Assistance kiosk or were using the kiosk(s).



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- Prepare and electronically submit tax returns using the IRS's Free File Program.⁶
- Print tax forms and publications.
- Research answers to tax law questions.
- Apply for Employer Identification Numbers.

There are two to four kiosks at each of the 37 Taxpayer Assistance Centers. One kiosk per Center is configured for customers requiring accessibility solutions and is loaded with JAWS[®] and Zoom Text Magnifier software.⁷

Taxpayers using Facilitated Self-Assistance in the Volunteer Program sites are provided specific Internet addresses to access tax preparation software to complete and file their tax returns. Taxpayers at the Volunteer Program sites are not encouraged to use IRS.gov.

Virtual Services

The IRS offers Virtual Services in 10 Taxpayer Assistance Centers, two partner locations, and 74 Volunteer Program sites.⁸ Virtual Services provides assistance in locations that are not staffed or are unable to meet taxpayer demand.

Virtual Services uses video monitors to offer video conferencing that allows IRS assistors and volunteers to interact virtually with taxpayers who are at a different location. Taxpayers at Taxpayer Assistance Centers can obtain help with tax law or tax account questions and other face-to-face services offered there. Taxpayers at Volunteer Program sites can obtain help preparing their tax returns.

This review focused on four initiatives using Facilitated Self-Assistance and Virtual Services:

- Facilitated Self-Assistance in Taxpayer Assistance Centers.
- Facilitated Self-Assistance in Volunteer Program sites.
- Virtual Services in Taxpayer Assistance Centers.
- Virtual Services in Volunteer Program sites.

This review was performed at the Wage and Investment Division Headquarters in Atlanta, Georgia, during the period August 2011 through March 2012. Additionally, auditors made

⁶ The Free File Program offers free online tax preparation and electronic filing through commercial tax return preparation companies accessed via IRS.gov, the IRS's public Internet website.

⁷ Software that allows the kiosks to be used by low-vision or sight-impaired taxpayers.

⁸ The IRS provided auditors with a list of 74 Volunteer Program sites that were to offer Virtual Services during the 2012 Filing Season. However, not all sites on the list actually offered Virtual Services.



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anonymous visits or phone calls to 23 sites⁹ during January and February 2012. 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.

⁹ This was a judgmental sample (a nonstatistical sample, the results of which cannot be used to project to the population).



Results of Review

Measures and Goals Are Needed to Ensure Initiatives Provide an Effective Means to Improve Customer Service and Voluntary Compliance

Both Facilitated Self-Assistance and Virtual Services are relatively new service options offered by the IRS.

- Facilitated Self-Assistance, piloted in Fiscal Year 2008 in the Taxpayer Assistance Centers, was implemented during the 2011 Filing Season in 37 Taxpayer Assistance Centers and 106 Volunteer Program sites. Facilitated Self-Assistance received national recognition as an area of customer service improvement by the U.S. Department of the Treasury and was highlighted as an example of compliance with Executive Order 13571, *Streamlining Service Delivery and Improving Customer Service*.
- Virtual Services was piloted in Fiscal Year 2011 in 32 Volunteer Program sites, and 74 sites were to participate in Fiscal Year 2012. Additionally, in Fiscal Year 2012, Virtual Services is being piloted at 10 Taxpayer Assistance Centers and two Volunteer Program partner sites.

Although these service options appear to be viable alternatives to serve more taxpayers and preserve limited resources, the IRS does not yet have sufficient data to determine if Facilitated Self-Assistance and Virtual Services are an effective and efficient means of providing customer service. Additionally, these services are not consistently offered to taxpayers who may need or desire them.

The IRS is collecting data to determine the number of taxpayers who use Facilitated Self-Assistance and Virtual Services located in Taxpayer Assistance Centers and Volunteer Program sites. In some instances, it is gathering customer satisfaction ratings. Nevertheless, it has not established goals and measures for Facilitated Self-Assistance at the Taxpayer Assistance Centers or for Virtual Services at the Volunteer Program sites to gauge the success of the initiatives, including data to determine if any or all are cost effective.

Facilitated Self-Assistance in the Taxpayer Assistance Centers

In Fiscal Year 2010, the IRS declared the Facilitated Self-Assistance pilot a success and installed 100 kiosks and 37 printers in 37 Taxpayer Assistance Centers during Filing Season 2011, at a cost of almost \$1 million. To determine the usage of the kiosks, the IRS counts the number of times the user agreement is accepted. Taxpayers must accept the user agreement before they can



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access IRS.gov. In Fiscal Year 2011, the IRS reported that approximately 41,500 taxpayers used the Facilitated Self-Assistance kiosks.

For Fiscal Year 2012,¹⁰ 106,261 taxpayers visited Taxpayer Assistance Centers with Facilitated Self-Assistance kiosks requesting services that could be accomplished using a kiosk. Of these 106,261 taxpayers, 33,636 (32 percent) used a kiosk.

The IRS evaluates Facilitated Self-Assistance by the number of taxpayers who use it. IRS officials stated they are pleased with the current level of taxpayer participation in Facilitated Self-Assistance. IRS management's emphasis for Fiscal Year 2012 was to increase the number of taxpayers who use Facilitated Self-Assistance. It plans to use Fiscal Year 2012 results as a baseline to establish goals for Fiscal Year 2013.

The IRS has not established short- or long-term goals on what it expects to accomplish with the Facilitated Self-Assistance kiosks. Establishing goals allows the IRS to better plan for the future.

However, the IRS does not have data to show whether taxpayers who use the kiosks complete their tasks or whether they still need assistance from an IRS employee. It also does not have data to determine why 68 percent of the taxpayers who visited a Taxpayer Assistance Center for a service that could be accomplished through a kiosk decided not to use a kiosk. During the pilot, about half of the eligible taxpayers chose to try the new service. During Fiscal Year 2012,¹¹ approximately a third of all Taxpayer Assistance Center customers have used this service.

The IRS is currently marketing Facilitated Self-Assistance as a "no waiting in line option" for assistance. The IRS also hopes to change taxpayer behavior by educating taxpayers about IRS.gov so that taxpayers will handle any future inquiries and actions without traveling to a Taxpayer Assistance Center.

Nonetheless, the IRS does not currently have the data to determine if it is changing taxpayer behavior or if the initiative is cost effective. It also has not established short- or long-term goals on what it expects to accomplish with the Facilitated Self-Assistance kiosks. For example, goals might include the number of taxpayers the IRS expects to migrate either to the kiosks or to their home computers or increasing the number of Taxpayer Assistance Centers that offer the Facilitated Self-Assistance kiosks. Establishing goals allows the IRS to better plan for how to allocate its limited resources.

The IRS planned to add an automated customer satisfaction survey to the kiosks, but did not receive the funding. Instead, the IRS provides the standard customer survey cards to all taxpayers who visit a Taxpayer Assistance Center. The survey card does not have questions specific to Facilitated Self-Assistance, but it does provide space for taxpayers to write in comments.

¹⁰ As of March 16, 2012.

¹¹ As of March 16, 2012.



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The IRS requested funding to expand Facilitated Self-Assistance to an additional 20 Taxpayer Assistance Centers for Fiscal Year 2012, but did not receive it. The IRS also prepared a funding request to expand Facilitated Self-Assistance to an additional 50 Taxpayer Assistance Centers¹² for Fiscal Year 2013, but the request was not included in the IRS's final budget. The IRS used data from the Fiscal Year 2009 pilot in the budget request, stating that 95 percent of participants said they would use the IRS website in the future. Of those who needed forms or publications, 83 percent stated they would use the IRS website. The IRS also stated that this data indicates likely migration of taxpayers to lower-cost channels.

Without similar current data, the IRS will not be able to determine which Taxpayer Assistance Centers and taxpayers would benefit most from installation of the Facilitated Self-Assistance kiosks or be able to update future budget requests with more recent data.

Taxpayers are not consistently offered the option of using Facilitated Self-Assistance at the Taxpayer Assistance Centers

Facilitated Self-Assistance consists of a Taxpayer Assistance Center employee helping taxpayers who choose to use the kiosks navigate IRS.gov to resolve their tax question or issue. Center management has to determine if it is more beneficial to assist taxpayers directly (one at a time at the desk) or help them with Facilitated Self-Assistance and possibly serving up to four taxpayers at a time. IRS officials stated the policy is to have staff available to facilitate at all times, with adjustments made as needed when staff levels are low due to staff absences.

None of the four Taxpayer Assistance Centers visited during January and February 2012 offered auditors the use of the Facilitated Self-Assistance kiosks. Additionally, observations at the same Taxpayer Assistance Centers showed that employees only sporadically offered taxpayers the kiosks.

Signs informing visitors of the availability of Facilitated Self-Assistance were observed at three of the four Taxpayer Assistance Centers. As of April 2012, IRS management confirmed that signs for Facilitated Self-Assistance are in all sites where the service is available. Television terminals were available in all four Taxpayer Assistance Centers but did not advise visitors of the availability of Facilitated Self-Assistance. IRS management stated that it is piloting a program to show informational videos on televisions at the Taxpayer Assistance Centers. The pilot began in Fiscal Year 2011 at 16 Centers.

Center employees stated, and auditors observed, that most taxpayers who visited a Taxpayer Assistance Center were reluctant to try doing things for themselves, including obtaining tax forms and preparing tax returns. Taxpayers declined to use Facilitated Self-Assistance because, for example:

¹² The funding was estimated at a cost of \$330,000 per site for workstations equipped with computer terminals and printers.



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- They have limited experience with computers or they have limited English proficiency.
- They had chosen Taxpayer Assistance Centers as their service channel of choice and just did not want to do it themselves.

One Taxpayer Assistance Center did not offer Facilitated Self-Assistance to taxpayers with tax law questions because the tax law research tool on IRS.gov may cause the taxpayer to need further services from an assistor. Center employees also believe the diversity of the taxpayers who visit Taxpayer Assistance Centers makes Facilitated Self-Assistance a difficult option. Employees stated that they believe Facilitated Self-Assistance is successful with the younger population, who may be more familiar with computers.

Marketing Facilitated Self-Assistance, obtaining Taxpayer Assistance Center employee commitment to the initiative, and ensuring there is sufficient staffing to assist taxpayers who use a kiosk have been ongoing concerns throughout the pilot and implementation and still need to be addressed. In its Fiscal Year 2013 request for funding for Facilitated Self-Assistance in an additional 50 Taxpayer Assistance Centers, the IRS requested funding for 50 seasonal assistors and one analyst.

Facilitated Self-Assistance in Volunteer Program sites

For a number of years, Volunteer Program partners have been providing taxpayers the opportunity to use a computer and tax preparation software to complete and electronically file their tax returns. Starting in Fiscal Year 2011, the IRS began supporting Facilitated Self-Assistance, primarily using the partners' computers and tax preparation software available through the Free File Program. Volunteer Program partners determine which sites participate.

Volunteers play an increasingly important role in helping the IRS achieve its goal of improving taxpayer service and facilitating participation in the tax system.



In Fiscal Year 2011, Facilitated Self-Assistance was offered at smaller, appointment-only Volunteer Program sites, but the IRS stated that it encouraged the partners to focus on high-traffic sites in Fiscal Year 2012. In addition, the IRS discussed with partners the option of having Facilitated Self-Assistance sites only or using Facilitated Self-Assistance when the site was very busy.

The IRS reported that Facilitated Self-Assistance operated in 106 Volunteer Program sites in Fiscal Year 2011 and taxpayers prepared and filed 4,213 tax returns using the available tax preparation software. However, there were problems tracking the correct number of tax returns prepared because the Volunteer Program sites did not use the proper codes on the tax returns. In addition, there are no data to determine how many qualified taxpayers chose not to use Facilitated Self-Assistance.



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The IRS reported that 877 Volunteer Program sites expected to offer Facilitated Self-Assistance in the 2012 Filing Season. The IRS has established the following Facilitated Self-Assistance goals for the Volunteer Program for Fiscal Year 2012:

- 11 percent of the high-volume¹³ Volunteer Program sites will offer Facilitated Self-Assistance terminals.
- 19,560 tax returns will be prepared using Facilitated Self-Assistance terminals.

As of March 18, 2012, the IRS reported 5,938 tax returns were prepared through Facilitated Self-Assistance in the Volunteer Program sites.

The IRS drafted a survey for the partners to obtain feedback from taxpayers during the 2012 Filing Season. The survey was not implemented because the IRS did not have sufficient time to submit the survey to the Office of Management and Budget for approval. The IRS stated that instead, for the 2012 Filing Season, it would engage partners for feedback regarding lessons learned and future marketing and implementation strategies. Additionally, some partners are administering their own taxpayer surveys.

Volunteer Program sites listed as offering Facilitated Self-Assistance did not always offer it

At seven of the eight Volunteer Program sites visited, either the sites were not offering Facilitated Self-Assistance to taxpayers, Facilitated Self-Assistance was not available, or no taxpayers accepted the service at the time of our visits. One of the eight sites was not open, although the IRS had listed the site as being open for operation on that day. In most instances, volunteers confirmed terminals were available for Facilitated Self-Assistance, but the terminals had not been used, for example, because:

- Volunteers were available to prepare the tax returns when the taxpayer arrived and they did not see the need to offer the service.
- Taxpayers who were offered the service declined it.
- A volunteer at a site requiring appointments believed that if a taxpayer made an appointment to have their tax return prepared by a volunteer, they would not want to try to prepare it themselves.
- Volunteers did not know how to screen taxpayers to use the Facilitated Self-Assistance terminals.

Virtual Services in Taxpayer Assistance Centers

Early in Calendar Year 2011, the IRS Commissioner requested a feasibility test of video conferencing technology in the IRS's Taxpayer Assistance Centers. During the test, the IRS

¹³ High volume is defined as preparing 100 or more tax returns per year.



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received a briefing from the Social Security Administration about its experience using video conference technology. In June 2011, the IRS Commissioner approved the implementation of the technology in the Taxpayer Assistance Centers to roll out in October 2011. The pilot deployment costs are estimated to be approximately \$700,000, which are almost entirely from the one-time start up costs.

The IRS established the following objectives for Virtual Services in the Taxpayer Assistance Centers:

- Provide service delivery alternatives outside of IRS facilities.
- Enhance the utilization of IRS resources.
- Smooth staffing and workload imbalances.
- Increase access to face-to-face service where currently unavailable.

The pilot is being conducted in five high-traffic Taxpayer Assistance Centers, five unstaffed or seasonal Taxpayer Assistance Centers, and two external partner sites. The IRS estimated it would cost \$600,000 to provide face-to-face services in the targeted pilot sites for a year.

Virtual Services in the Taxpayer Assistance Centers has clear objectives as well as established procedures to gather taxpayer feedback and to assess performance. The IRS is planning to use the security guard costs (for locations where a security guard was only for the Taxpayer Assistance Center) and travel costs (costs for

IRS assistors to travel to unstaffed Taxpayer Assistance Centers) as measures to gauge the cost-effectiveness of the initiative. In addition, the IRS plans to measure:

- Increased customer service due to improved wait time.
- Customer satisfaction through surveys.

Initial customer survey results show that Virtual Services appears to be a viable solution to assist taxpayers visiting Taxpayer Assistance Centers

For Fiscal Year 2012,¹⁴ 8,514 taxpayers in 10 Taxpayer Assistance Center locations and two partner sites used Virtual Services. Fourteen percent of the taxpayers (336 of 2,463) who used Virtual Services from October 31 to December 30, 2011, responded to a customer satisfaction survey (with response rates varying by site from 0 percent to 48 percent).¹⁵

The Virtual Services customer satisfaction survey administered from October 31 to December 30, 2011, showed that 87 percent of taxpayers were satisfied with the service.

¹⁴ From October 24, 2011, (when the pilot began) to March 24, 2012.

¹⁵ Approximately 25 percent of the paper survey responses had errors. Additionally, even though the overall response rate is higher than the IRS's customer satisfaction survey for the Taxpayer Assistance Centers, a low survey response rate at some Taxpayer Assistance Centers will impose limitations on the data collected to determine if Virtual Services is an effective and efficient means of alternative customer service.



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The Virtual Services customer satisfaction survey showed that 280 (87 percent) of 323¹⁶ taxpayers reported being satisfied to very satisfied with video assistance. Only 28 (9 percent) of 323 taxpayers reported being dissatisfied to very dissatisfied. Additionally:

- Ninety percent of the respondents who visited a high traffic site reported higher satisfaction with video assistance in comparison to 82 percent of the respondents who visited an unstaffed/seasonal or external partner site.
- Respondents consistently reported satisfaction with picture clarity, audio clarity, and the flow or timing of communication.
- Ninety-two percent of the respondents reported that they would be willing to use video assistance again during a future visit. Only 8 percent of the respondents stated they would be unwilling to receive service through video assistance in a future visit.

The survey results also identified the following limitations:

- Lack of privacy – 10 respondents¹⁷ at five sites reported the sites did not provide sufficient privacy.
- Limitation in scope – six respondents¹⁸ reported some tasks were not available such as obtaining a copy of transcripts, making payments, and requesting or submitting forms.

Based on these findings, the IRS has identified the following opportunities for improvement:

- Ensure that Virtual Services is consistently offered to taxpayers.
- Ensure that those routed to Virtual Services have an eligible task.
- Monitor taxpayer concerns regarding privacy (offer headsets as an alternative to using speakers).
- Ensure the customer satisfaction survey is consistently offered and/or provide an electronic version of the customer satisfaction survey in order to increase the response rate and maximize data collection accuracy.

Virtual Services in Volunteer Program sites

Virtual Services in Volunteer Program sites was piloted in Fiscal Year 2011. Because of problems with coding the tax returns, the IRS could not definitively determine the number of tax returns prepared through Virtual Services in the Volunteer Program sites during Fiscal

¹⁶ Of the 336 total respondents, 323 responded to the question regarding their satisfaction with video assistance.

¹⁷ Of the 336 total respondents, 138 included an open-ended comment on the survey. Ten of the 138 made a comment about the lack of privacy.

¹⁸ Out of 138 respondents.



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Year 2011. For Fiscal Year 2012, the IRS stated it would ensure that the intake sites¹⁹ were utilizing the proper procedures so that tax returns prepared through the intake sites would be counted. The IRS stated that as of March 18, 2012, volunteers had prepared 2,101 tax returns through Virtual Services at a Volunteer Program site.

This initiative uses the same process as traditional Volunteer Program sites except that volunteers and taxpayers are not in the same location. In lieu of a face-to-face meeting, technology is used to connect the volunteer and the taxpayer. Although suitable for remote locations where it is more difficult to find a traditional Volunteer Program tax preparation site, this approach can also be used in urban settings to supplement traditional Volunteer Program services.

Virtual Services uses the same process as traditional Volunteer Program sites except that volunteers and taxpayers are not in the same location.

The IRS stated that the main cost for this initiative was to create, produce, replicate, and distribute the marketing video, *Alternative Filing Methods*. The video was produced for under \$10,000 and copies can be reproduced at a nominal cost. The partners hosting the Volunteer Program sites provide the needed equipment for the Virtual Services sites.

Although the IRS has not established clear goals for this initiative, it stated that Virtual Services was first approved to help Volunteer Program partners assist taxpayers living in rural or remote areas who are typically hard to reach. From a memo by IRS management:

In cases where taxpayers and partners are located in areas where use of a traditional VITA/TCE [Volunteer Income Tax Assistance/Tax Counseling for the Elderly] site is not practical, SPEC [Stakeholder Partnerships, Education, and Communication] partners may use the Alternative VITA/TCE Site Operating model. The model advocates using unique and innovative methods through the incorporation of two components, an Intake Site and a Preparation Site. The Intake Site will be located in a hard-to-reach area. Generally, tax returns are not prepared at the Intake Site. Any volunteer, IRS-certified or non-IRS certified, will review the taxpayer's proof of identity, source documents, and initiate the first step of the return preparation process. The Intake Site will fax, e-mail, or mail copies of the taxpayer's documents necessary to complete the return to the Preparation Site.

The IRS plans to measure results by the number of Volunteer Program sites that provide Virtual Services and the number of tax returns filed. It plans to use Fiscal Year 2012 results to establish a baseline for this service in the Volunteer Program.

However, the IRS does not have an accurate list of the Volunteer Program sites that are participating in Virtual Services for the 2012 Filing Season. The IRS provided us with a list of 74 Volunteer Program sites that were to participate in Virtual Volunteer Income Tax Assistance

¹⁹ There are two components to Virtual Services at Volunteer Program sites, an intake site and a preparation site. Taxpayers who are not located near a volunteer site can submit their tax return information to volunteers at intake sites who will forward the information to a qualified and trained volunteer located in a preparation site to prepare the tax return.



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during the 2012 Filing Season, but we were able to confirm that Virtual Services was offered at only two of the seven sites contacted or visited.

The IRS is committed to exploring new ways to improve taxpayer services, but needs to ensure measures and goals are established for all initiatives

The IRS plans to continue the current four initiatives, while at the same time it is planning to develop other taxpayer services to help it move closer to providing services now available in the private sector and other Government agencies. Some initiatives under consideration or in planning are:

- **Multilevel Kiosks in the Taxpayer Assistance Centers.** The IRS would like to offer taxpayers multilevel kiosks at Taxpayer Assistance Centers similar to an airline kiosk. Taxpayers would use the kiosk when they first enter the Center to determine what service they are seeking. The multilevel kiosk would then direct them to a Facilitated Self-Assistance kiosk, if appropriate.
- **Payment Processing.** Accepting taxpayer payments at Taxpayer Assistance Centers is a significant service the IRS provides taxpayers, but the process is time consuming and uses a significant number of IRS resources. The IRS has requested funding to implement payment kiosks at Taxpayer Assistance Centers in Fiscal Year 2014.
- **Expanding the Use of Video Technology.** The IRS would like to explore the possibility of using video technology for taxpayers to talk with a Taxpayer Assistance Center employee from a location other than an IRS office or Volunteer Program site, including from other Government agencies or a taxpayer's home. It is also looking into the option of accessing multiple services or functions from one virtual service delivery station. The IRS stated these options would be considered after the pilot of Virtual Services.

As the IRS moves forward with the new initiatives, as well as the Facilitated Self-Assistance and Virtual Services initiatives, it needs to ensure it has sufficient information to determine which initiatives are the most cost effective and meet the IRS's goal of providing quality taxpayer service. In today's environment of limited resources, funding may not be available for all initiatives. To make sound business decisions, decision makers need to know the expectations or goals of the initiatives, how the IRS plans to achieve the goals, and if it is achieving them. This is not possible without established goals or measures.

Only the Virtual Services in the Taxpayer Assistance Centers has fully developed goals and measures necessary to assess the initiative. The IRS piloted Facilitated Self-Assistance in the Taxpayer Assistance Centers for three years and determined it to be a viable customer service option. However, expansion has been limited and the IRS is relying on dated information from the pilot to expand to 50 additional Taxpayer Assistance Centers.

The IRS stated that Virtual Services would be prioritized over Facilitated Self-Assistance in the Taxpayer Assistance Centers if only one initiative could be funded. IRS officials believe that it



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is more difficult to change taxpayer behavior, which is what the Facilitated Self-Assistance initiative relies on to be successful. Virtual Services allows for improved use of current staffing levels and expanding geographic coverage to locations underserved or with no staff available.

Virtual Services allows the IRS to reach more taxpayers. However, Facilitated Self-Assistance may change taxpayer behavior, thereby causing a permanent long-term effect. IRS management cannot effectively prioritize initiatives without additional information. While we recognize the value of each of these initiatives, the IRS needs more information to assess the effect these initiatives have on taxpayer service.

Recommendations

The Commissioner, Wage and Investment Division, should:

Recommendation 1: Develop sufficient measures (including a customer satisfaction survey) and goals for the Facilitated Self-Assistance initiative in the Taxpayer Assistance Centers that will allow the IRS to determine if the initiative is cost effective and is meeting expectations.

Management's Response: The IRS agreed that measures and goals are critical for determining if the IRS's Facilitated Self-Assistance initiative is cost effective and successfully meeting program expectations. However, given that Facilitated Self-Assistance use is entirely voluntary by taxpayers, IRS management considers usage to be a better measure than customer satisfaction surveys for purposes of determining program success. The goal for Fiscal Year 2013 is to increase Facilitated Self-Assistance usage, and the IRS is collecting data during Fiscal Year 2012 to establish a baseline measure against which future service levels will be compared.

Recommendation 2: After establishing a baseline, develop goals and measures for the Virtual Services initiative in the Volunteer Program sites to ensure it is meeting expectations.

Management's Response: The IRS agreed with the recommendation and will develop appropriate measures to be used in evaluating whether the Virtual Services initiative is effectively meeting program goals and expectations.

Recommendation 3: Emphasize to employees and volunteers the need to consistently offer taxpayers the option of using Facilitated Self-Assistance when it is available at their Taxpayer Assistance Center or Volunteer Program site.

Management's Response: The IRS agreed with the recommendation and will emphasize to employees and volunteers the need to consistently offer the Facilitated Self-Assistance option, when available.



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Information on IRS.gov for Facilitated Self-Assistance and Virtual Services Is Incomplete or Inaccurate

Auditors had difficulty contacting or locating Volunteer Program sites offering Facilitated Self-Assistance or Virtual Services. In addition, the IRS does not publish on IRS.gov the Taxpayer Assistance Centers offering Facilitated Self-Assistance or the Volunteer Program sites offering Virtual Services.

Facilitated Self-Assistance in Taxpayer Assistance Centers

IRS.gov lists each of the 398 Taxpayer Assistance Centers, along with the hours of operation and the services provided. However, IRS.gov does not list the Facilitated Self-Assistance kiosks, with a description of the service, as one of the service options provided. Listing Facilitated Self-Assistance as a service would let taxpayers know that a computer is available at the Center for them to complete a number of tasks with the assistance from an IRS employee such as obtaining answers to tax law questions, preparing their tax return, or printing a tax form, with virtually no wait time.

Facilitated Self-Assistance in Volunteer Program sites

The Volunteer Program sites participating in Facilitated Self-Assistance can be located on the IRS.gov web page, “Free Tax Return Preparation for You by Volunteers.”

Facilitated Self-Assistance

In addition to traditional face-to-face tax preparation, the IRS is launching a self-assistance service at select locations. If individuals have a simple tax return and need a little help or do not have access to a computer, they can visit one of the participating tax preparation sites and an IRS-certified volunteer will guide them through the process.

[Find a Facilitated Self-Assistance site near you](#)

However, the information for the sites is not always complete or accurate. Days and hours of operation are not provided on the IRS.gov Facilitated Self-Assistance listing, and the website does not contain all sites on the IRS’s list of sites dated February 6, 2012.

For the eight Volunteer Program sites offering Facilitated Self-Assistance selected from the IRS’s list and compared to information on IRS.gov:

- Two of the eight were not listed on either the Volunteer Program Facilitated Self-Assistance or the traditional Volunteer Program site listings on IRS.gov.
- One of the eight was listed on the traditional Volunteer Program list but not on the Volunteer Program Facilitated Self-Assistance listing on IRS.gov.

IRS management is aware of the discrepancies with the Facilitated Self-Assistance Volunteer Program sites on IRS.gov. In an effort to provide a separate listing of Facilitated Self-Assistance on IRS.gov for Fiscal Year 2012, the IRS decided to report the information that was available.



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The IRS plans to have accurate and complete Facilitated Self-Assistance Volunteer Program site information available for Fiscal Year 2013.

Virtual Services in Taxpayer Assistance Centers

The 10 Taxpayer Assistance Centers and two partner locations offering Virtual Services are included in the Centers listed on IRS.gov. The three unstaffed Taxpayer Assistance Centers and the two partner locations correctly show that only Virtual Services are provided and list the services available. IRS.gov also lists the services that are not provided at the Centers that have only Virtual Services. However, the IRS does not provide an explanation on what Virtual Services entails.

Virtual Services in Volunteer Program sites

Virtual Services in Volunteer Program sites are not listed separately on IRS.gov. The IRS provided auditors a list of Volunteer Program sites offering Virtual Services; however, the list did not include days or hours of operation for 37 (50 percent) of the 74 sites. In addition, only three (43 percent) of the seven Volunteer Program sites selected for contact or visit were listed on IRS.gov. Attempts to contact or visit these three sites using the contact or the address information on the IRS's list and IRS.gov were unsuccessful. Auditors did not receive return phone calls from two of the sites, and no one was at one site when we visited it.

We were able to observe Virtual Services offered at two Volunteer Program sites. Employees at these two sites stated that the sites are advertised by their organizations to their consumers. Attempts to contact or visit the other two Volunteer Program Virtual Services sites on the IRS's list resulted in the following:

- At one site, the volunteers stated that they did not prepare tax returns at that location and provided alternative locations.
- One site was not a Virtual Services intake site, but a tax return preparation site for the Virtual Services intake sites in the area.

If the IRS does not publicize complete and accurate listings of locations and services, taxpayers will not be aware of the services available at local sites. The IRS is working on correcting the inconsistencies on IRS.gov for the Volunteer Program sites.

Recommendation

Recommendation 4: The Commissioner, Wage and Investment Division, should ensure the information on IRS.gov pertaining to the Taxpayer Assistance Centers and Volunteer Program sites offering Facilitated Self-Assistance and Virtual Services is accurate and complete.

Management's Response: The IRS agreed with the recommendation. The Field Assistance function has updated the information presented on IRS.gov to ensure the description of services provided at the Taxpayer Assistance Centers is both accurate and



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complete. The Stakeholder Partnerships, Education, and Communication function will provide similar updates to the information provided for Volunteer Program sites. Regular updates will be posted to ensure the information presented on the sites remains timely.



Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to determine the effectiveness of the IRS's efforts to expand taxpayer assistance using self-assistance and virtual services. This audit included identifying industry best practices related to Facilitated Self-Assistance and Virtual Services and assessing the effectiveness of the following:

- Facilitated Self-Assistance in Taxpayer Assistance Centers.
- Facilitated Self-Assistance in Volunteer Program sites.
- Virtual Services in Taxpayer Assistance Centers.
- Virtual Services in Volunteer Program sites.

To accomplish our objective, we:

- I. Assessed the IRS's decision to select the four Facilitated Self-Assistance and Virtual Services initiatives and determined if they best meet stakeholder and customer needs.
 - A. Determined how the IRS selected these initiatives and obtained documentation and business cases for the initiatives, including any cost estimates and return on investment calculations.
 - B. Determined if each initiative's objectives, goals, and milestone dates were clearly defined and documented to ensure the IRS is able to measure its progress and success.
 - C. Determined whether each initiative's performance measures and expected outcomes were clearly defined and documented to ensure the IRS is able to measure its progress and success. In addition, ensured performance and outcome measures were consistent with established objectives, goals, and established milestones.
- II. Evaluated each initiative's policies and procedures to ensure they are sufficient to meet IRS management's objectives and goals. This included determining if procedures provide taxpayers with privacy and security to prevent identity theft.
- III. Determined if oversight is or will be sufficient to ensure the initiatives are implemented and milestones are met.
 - A. Determined how each project team chose the sites to test or implement its initiative.



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B. Selected a judgmental sample¹ of 23 sites offering these initiatives. We coordinated these visits so we could visit multiple sites and test multiple initiatives during one visit. Due to time, resource, and travel budget constraints, we did not select a statistical sample of sites to visit. The sites selected were:

- Facilitated Self-Assistance in Taxpayer Assistance Centers – Tucson, Arizona; Hartford, Connecticut; Atlanta, Georgia; and Providence, Rhode Island.
- Facilitated Self-Assistance in Volunteer Program sites – Mesa, Arizona; Prescott, Arizona; Tempe, Arizona; Clearwater, Florida; Fort Myers, Florida, St. Petersburg, Florida; Tampa, Florida; and Atlanta, Georgia.
- Virtual Services in Taxpayer Assistance Centers – Glendale, Arizona; Prescott, Arizona (partner site); Tucson, Arizona; and Sarasota, Florida.
- Virtual Services in Volunteer Program sites – Hayden, Arizona; Mesa, Arizona; Payson, Arizona; St. Petersburg, Florida; Tampa, Florida (two sites); and Crawford, Georgia.

IV. Assessed the future plans for expanding the projects or initiating new self-assistance projects.

Internal controls methodology

Internal controls relate to management’s plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined the following internal controls were relevant to our audit objective: management controls that apply to setting program initiative goals and measures, tracking progress towards goals, and continued monitoring of the implementation and effectiveness of efforts to expand taxpayer assistance using self-assistance and virtual services. We reviewed these controls through interviews with IRS management and an individual project coordinator and through reviews of project documentation.

¹ A judgmental sample is a nonstatistical sample, the results of which cannot be used to project to the population.



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Appendix II

Major Contributors to This Report

Augusta R. Cook, Acting Assistant Inspector General for Audit (Returns Processing and Account Services)

Paula W. Johnson, Acting Director

Ken Carlson, Acting Audit Manager

Wilma Figueroa, Audit Manager

Pamela DeSimone Lead Auditor

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Lynn Faulkner, Senior Auditor

Geraldine Vaughn, 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, Services and Operations, 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 Partnership, Education and Communications, 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 Internal Control OS:CFO:CPIC:IC
Audit Liaison: Chief, Program Evaluation and Improvement, Wage and Investment Division
SE:W:S:PEI



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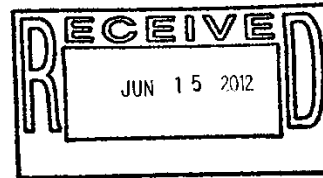
Appendix IV

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

JUN 14 2012



MEMORANDUM FOR MICHAEL R. PHILLIPS
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Peggy Bogadi
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – Better Information is Needed to Assess Ongoing Efforts to Expand Self-Assistance and Virtual Services to Taxpayers (Audit # 201140047)

The IRS continually seeks ways in which we can improve both the quality and number of services provided to taxpayers. Two significant projects we have undertaken are the expansion of Facilitated Self-Assistance (FSA) and Virtual Services Delivery (VSD) at our Taxpayer Assistance Center (TAC) locations and Volunteer Program sites. With FSA, we are able to achieve dual goals of serving taxpayers and demonstrating to them the services, information, and products that can be obtained electronically. For those taxpayers needing services that require face-to-face interaction, the VSD Program is a significant step forward in using video conferencing technology to match customer needs with available resources.

When taxpayers visit a TAC for services that are also available through IRS.gov, there is a commensurate impact on our ability to serve taxpayers with more complex needs. Although there is an initial cost of staff time to introduce taxpayers to FSA and provide the requisite guidance, our expectations of the program are that it will decrease the demand for personal assistance and, thus, improve our ability to serve those taxpayers whose needs cannot be met through alternate service channels. For the 2012 Filing Season, we continued to make FSA available in 37 TAC locations, and expanded the availability of FSA to 499 volunteer sites, up from 106 in the previous year. As noted in your report, FSA received national recognition as an area of customer service improvement by the Department of the Treasury, and was highlighted as an example of compliance with Executive Order 13571, Streamlining Service Delivery, and Improving Customer Service.

The VSD Program provides a modern solution to the age-old quandary of having resources available in the locations where they are needed most. The video



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conferencing capabilities of VSD afford taxpayers the opportunity to experience real-time, personal interactions with an available assistor, regardless of geographical separation. Virtual delivery helps the IRS and participating partners expand taxpayer services in their local communities. It permits participating IRS partners with Volunteer Income Tax Assistance (VITA) and/or Tax Counseling for the Elderly sites a means by which they can offer tax preparation services, and the expertise of an IRS assistor. Placing this technology in selected TACs and partner sites provides service in locations that are not staffed, or are otherwise unable to meet taxpayer demand.

During the 2012 Filing Season, the Stakeholder Partnerships, Education, and Communication function captured return preparation data for virtual services provided to VITA locations. Through April 29, 2012, there were 4,814 tax returns prepared through the virtual VITA services. This will be used as our baseline measure and will be a key component in establishing our program goal for the 2013 Filing Season.

During the 2012 Filing Season, a FSA site list was posted on IRS.gov and a comprehensive communication and outreach strategy was executed. Actions under the strategy included dissemination of print materials, such as fliers, to partners touting the benefits of assisted self-preparation. Social media tools, including tweets and widgets, were used to distribute information about FSA. We also emphasized to volunteers the need to offer taxpayers visiting a participating site the option of using FSA. They will continue to emphasize this option during the 2013 Filing Season. We have also updated information posted on IRS.gov about services available at the TACs.

Attached are our comments to your recommendations. If you have any questions, please contact me, or a member of your staff may contact Leslye Baronich, Director, Field Assistance, Wage and Investment Division, at (404) 338-7149.

Attachment



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Attachment

The Commissioner, Wage and Investment Division, should:

RECOMMENDATION 1

Develop sufficient measures (including a customer satisfaction survey) and goals for the Facilitated Self-Assistance initiative in the Taxpayer Assistance Centers that will allow the IRS to determine if the initiative is cost effective and is meeting expectations.

CORRECTIVE ACTION

We agree that measures and goals are critical for determining if our Facilitated Self-Assistance (FSA) initiative is cost effective and successfully meeting program expectations. However, given that FSA use is entirely voluntary by taxpayers, we consider usage to be a better measure than customer satisfaction surveys for purposes of determining program success. The goal for Fiscal Year 2013 is to increase FSA usage, and we are collecting data during Fiscal Year 2012 to establish a baseline measure against which future service levels will be compared.

IMPLEMENTATION DATE

November 15, 2012

RESPONSIBLE OFFICIAL

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 2

After establishing a baseline, develop goals and measures for the Virtual Services initiative in the Volunteer Program sites to ensure it is meeting expectations.

CORRECTIVE ACTION

We agree with this recommendation and will develop appropriate measures to be used in evaluating whether the Virtual Services initiative is effectively meeting program goals and expectations.

IMPLEMENTATION DATE

November 15, 2012

RESPONSIBLE OFFICIAL

Director, Stakeholder Partnerships, Education, and Communication, Wage and Investment Division



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CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 3

Emphasize to employees and volunteers the need to consistently offer taxpayers the option of using Facilitated Self-Assistance when it is available at their Taxpayer Assistance Center or Volunteer Program site.

CORRECTIVE ACTION

We agree with this recommendation and will emphasize to employees and volunteers the need to consistently offer the FSA option, when available.

IMPLEMENTATION DATE

October 15, 2012

RESPONSIBLE OFFICIAL

Director, Stakeholder Partnerships, Education, and Communication, Wage and Investment Division

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 4

The Commissioner, Wage and Investment Division, should ensure the information on IRS.gov pertaining to the Taxpayer Assistance Centers and Volunteer Program sites offering Facilitated Self Assistance and Virtual Services is accurate and complete.

CORRECTIVE ACTION

We agree with this recommendation. The Field Assistance function has updated the information presented on IRS.gov to ensure the description of services provided at the Taxpayer Assistance Centers (TAC) is both accurate and complete. The Stakeholder Partnerships, Education, and Communication function will provide similar updates to the information provided for Volunteer Program sites. Regular updates will be posted to ensure the information presented on the sites remains timely.

IMPLEMENTATION DATE

Updates of TAC sites: Implemented and Ongoing

Updates of Volunteer Program sites: January 15, 2013



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RESPONSIBLE OFFICIAL

Updates of TAC sites: Director, Field Assistance, Wage and Investment Division

Updates of Volunteer Program sites: Director, Stakeholder Partnerships, Education, and Communication, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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