



Treasury Inspector General for Tax Administration Office of Audit

HIGHER THAN PLANNED CALL DEMAND REDUCED TOLL-FREE TELEPHONE ACCESS FOR THE 2009 FILING SEASON

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Highlights

Highlights of Report Number: 2009-40-127 to the Internal Revenue Service Commissioner for the Wage and Investment Division.

IMPACT ON TAXPAYERS

During the 2009 Filing Season, the Internal Revenue Service (IRS) did not achieve several of its key toll-free telephone assistance performance measurement goals. Access to the toll-free telephone assistors was lower than planned because of the high volume of calls regarding the prior year Adjusted Gross Income, the Recovery Rebate Credit, and the American Recovery and Reinvestment Act of 2009. In addition, the IRS' main performance measure for the toll-free telephone lines, the Customer Service Representative Level of Service (Level of Service), does not adequately reflect total call demand and taxpayer experience when calling its toll-free telephone lines.

WHY TIGTA DID THE AUDIT

Each year, millions of taxpayers contact the IRS by calling the various toll-free telephone assistance lines to seek help in understanding tax laws and meeting their tax obligations. The objective of this audit was to evaluate the customer service toll-free telephone access during the 2009 Filing Season.

WHAT TIGTA FOUND

The IRS did not meet several of its key 2009 Filing Season toll-free telephone assistance performance measurement goals. The IRS had planned to achieve an 80 percent Level of Service and a 360-second Average Speed of Answer. Instead, it achieved a 64 percent Level of Service and a 519-second Average Speed of Answer, indicating that the ability of taxpayers to access the toll-free telephone assistors was lower and slower than last filing season's performance.

The IRS planned to answer 16.5 million calls using assistors and 25.1 million calls using automation for the 2009 Filing Season. IRS assistors answered more calls than they answered in the prior filing season and 1.3 million more calls than planned for

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this filing season. Only 21.3 million calls were answered using automation. During the 2009 Filing Season, 75.7 million total dialed attempts were made to the IRS toll-free telephone lines.

Through automation and assistors, the IRS answered 35.8 million calls (47.3 percent) during normal hours of operation. However, 22.4 million calls were not answered during normal hours of operation because the taxpayers hung up, were courtesy disconnected by the IRS, or received a busy signal. IRS officials stated that the 22.4 million calls included calls from taxpayers who called back and received service, dialed the IRS repeatedly, or hung up for reasons outside the IRS' control. The IRS experienced high call demand during the last two filing seasons. Nevertheless, even when the IRS achieves more than an 80 percent Level of Service, millions of calls are not answered by IRS assistors.

Currently, the IRS' main performance measure for the toll-free telephone lines is the Level of Service. It measures the success rate of access to the telephone system based on the number of calls answered by IRS assistors, but it does not completely reflect total taxpayer demand and the taxpayer experience while seeking assistance from the IRS when calling its toll-free telephone lines.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Commissioner, Wage and Investment Division, develop a Government Performance and Results Act of 1993 quantity outcome measure that takes into account total taxpayer demand as well as the taxpayer experience (e.g., the Average Speed of Answer) when calling the IRS' toll-free telephone lines.

In their response to the report, IRS officials disagreed with the recommendation stating that it already has a suite of measures that are utilized to assess the customer experience. The IRS believes that any new quantity outcome measure would not incorporate TIGTA's characterization of total call demand. However, the IRS has undertaken a review of its Government Performance and Results Act measures and plans to take into consideration the concerns outlined in the report. Although the IRS has a suite of measures and reports the Level of Service externally to taxpayers and other stakeholders, the Average Speed of Answer is not reported as part of its Government Performance and Results Act measures. Of most importance to taxpayers and other stakeholders is whether a taxpayer is able to speak with an assistor when desired and how quickly a taxpayer speaks with an assistor.

READ THE FULL REPORT

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

<http://www.treas.gov/tigta/auditreports/2009reports/200940127fr.pdf>.

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