



**Treasury Inspector
General for Tax
Administration**

Inspections and Evaluations

Highlights

Highlights of Report Number: 2009-IE-R003 to the Internal Revenue Service Commissioner.

WHY TIGTA DID THIS INSPECTION

The Internal Revenue Service's (IRS) Wage and Investment - Field Assistance Office has 401 Taxpayer Assistance Centers (TACs) designed to provide taxpayers face-to-face assistance resolving tax issues, answering tax law questions, making adjustments to tax accounts, accepting completed tax returns and payments, and other services. Each year, some taxpayers make verbal threats or physically assault TAC employees; threaten to harm themselves; enter TACs with prohibited items; or engage in other disruptive behavior. The IRS refers to these as incidents and TAC employees reported 122 incidents between October 2008 and May 2009. It is critical that TACs have adequate security measures to protect employees, taxpayer information, equipment, and taxpayers. This inspection was conducted to determine whether TACs provide professional and courteous service to taxpayers and have adequate physical security.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Director of Field Assistance reemphasize the need for each TAC manager to fully understand the security measures in place in each office, and the Commissioner determine what security policy should be applied to walk-in offices and whether that should include a commitment to provide guard service at each walk-in location through general building security measures or placing a guard in the TAC office.

IRS management agreed with our recommendations, and Field Assistance issued a reminder to reemphasize existing security measures and identified the security policy to be applied to all TACs. Field Assistance plans to assess the feasibility of providing guard service at each TAC.

INSPECTION OF TAXPAYER ASSISTANCE CENTERS FINDS MOST CENTERS GENERALLY COMPLIED WITH ESTABLISHED PROCEDURES – ALTHOUGH SECURITY MEASURES VARIED AMONG THE CENTERS

Issued on September 28, 2009

WHAT TIGTA FOUND

TIGTA determined while the physical set up of the TACs varied from location to location, those we visited generally complied with the policies prescribed in the Internal Revenue Manual and guidance from Field Assistance senior staff, and were clean, well organized, and appeared to run efficiently. During our on-site inspections, discussions with managers and Field Assistance staff identified concerns with the level of security at each TAC. Approximately 45 percent of TACs have guard service in some capacity. This ranged from guards stationed at public entrances to the building, guards in the actual TAC space, guards in other offices in the building hired by another agency, and other combinations. However, about 55 percent of the TACs did not have on-site guard service.

Field Assistance and the Physical Security Emergency Preparedness executives acknowledge the current model for determining which offices qualify for guard services is not easily or consistently applied. They have been studying how best to address this concern. TIGTA recognizes the current economic downturn could cause some taxpayers seeking assistance to feel more stress about their financial situation, which may in turn cause an increase in the number of incidents at the TACs. Further, TIGTA recognizes on-site guard service does not guarantee there will be no reportable incidents at the TACs; however, their presence may provide a significant deterrent effect and result in a reduction in the number of incidents.

READ THE FULL REPORT

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

<http://www.treas.gov/tigta/iereports/2009reports/2009IER003fr.pdf>