



TELEPHONE AND IN-PERSON SERVICE

Taxpayers Continue to Experience Difficulties and Frustration Obtaining Telephone and Face-to-Face Assistance to Resolve Their Tax Issues and Questions

WHY THIS IS A SERIOUS PROBLEM FOR TAXPAYERS

Each year, millions of taxpayers call the IRS's tax assistance phone lines and visit IRS Tax Assistance Centers (TACs) to obtain the help needed to meet tax filing and payment obligations. Though the IRS is working to increase staffing and implement technology designed to improve the customer experience, processing backlogs caused the demand for telephone and in-person service to remain high, while customer service levels continued to remain unacceptably low. In fiscal year (FY) 2021, the IRS Enterprise telephone lines reached an all-time service low, with only 11 percent of calls reaching a live assistor.¹ The FY 2022 post-pandemic filing season brought little improvement with only 13 percent of callers reaching live assistance.² Face-to-face appointments at the IRS's TACs similarly declined and showed little improvement during the FY 2022 filing season.³ Taxpayers and practitioners alike rely heavily on the ability to reach an IRS employee for account actions and answers to their inquiries. Lack of sufficient service jeopardizes compliance, frustrates taxpayers, and impacts the taxpayers' *right to quality service*.⁴ Taxpayers need the IRS to increase staffing and technology and explore opportunities to eliminate processes that create obstacles and hinder telephone and TAC office service delivery. Phone and in-person assistance are fundamental services that taxpayers expect and deserve. Until these services are provided, taxpayers cannot trust in our tax system.

EXPLANATION OF THE PROBLEM

Undoubtedly, the pandemic sparked a host of challenges impacting the delivery of IRS services. In March 2020, the IRS closed its offices and processing centers, severely diminishing or halting in-person services and many processing activities for several months.⁵ As TAC sites reopened and telephone assistance resumed, unresolved FY 2020 tax return and correspondence processing backlogs, exacerbated by the American Rescue

Plan Act legislative changes and increased FY 2021 and FY 2022 inventory receipts, continued to stretch IRS resources thin, further hindering the IRS's ability to provide adequate telephone and face-to-face TAC services to our nation's taxpayers.

As of October 27, 2022, the IRS's Wage and Investment (W&I) Division had onboarded 4,000 new employees to help answer telephones, with the goal of hiring another 1,000 by year-end, an effort that should ultimately increase telephone assistance.⁶ To further increase access to telephone assistance, the IRS has expanded customer callback technology to 31 of its toll-free telephone applications and implemented the use of chatbots to service callers on several Accounts Management (AM) toll-free telephone lines.⁷ The IRS also introduced chatbots on Automated Collection System telephone lines, where most taxpayers owing less than \$25,000 can now set up payment plans using chatbot services.⁸ To more efficiently assist callers inquiring about refunds, the IRS also updated its self-help Where's My Refund? automated tool to allow taxpayers to check the status of current year refunds and those of two prior years.⁹ Additionally, the IRS provided a new Where's My Amended Return? automated tool to provide general information on amended returns.¹⁰ Despite these measures, FY 2022 IRS Enterprise telephone assistance remained deficient, while as of October 31, 2022, 34 of the IRS's 360 TAC locations still remained closed or unstaffed.¹¹ Tax issues can be complex, and while automated services can be helpful, taxpayers deserve the ability to reach live telephone and in-person TAC office assistance when needed, and the IRS must work toward meeting these basic taxpayer needs.

ANALYSIS

There are about 62 telephone lines that comprise the IRS's agencywide telephone "Enterprise." Approximately 35 of these phone lines reside within the IRS's W&I AM function, which typically accounts for about 80 to 85 percent of the total call volume IRS receives.¹² In addition to answering calls, AM is responsible for processing activities related to original and amended tax returns and associated correspondence.¹³ Because AM customer service representatives (CSRs) divide their time between two key roles during the filing season: (1) answering calls and (2) assisting with the processing of returns and taxpayer correspondence, the more time spent working one means less time spent working the other. Further, the IRS pulled many seasoned CSRs offline to provide training for new hires and training updates for existing CSRs before the start of the next filing season. Albeit short-term, taking CSRs offline to complete training duties further strained already limited resources. It is well-known that the percentage of calls the IRS answered was unacceptably low prior to the COVID-19 pandemic, and with the high call volume experienced during the last couple of years, the percent of phone calls answered has plummeted even lower.¹⁴

TAS has historically recommended the IRS improve telephone customer service levels to reach an 85 percent Level of Service (LOS), a goal the IRS has stated it will seek to achieve during the 2023 filing season.¹⁵ To accomplish the 85 percent goal, however, the IRS will logically have to assign most or even all of its CSRs to answer phone calls. The potential sacrifices the IRS will have to make and the collateral effects to achieve this goal are concerning. Time CSRs spend answering phone calls means time CSRs are not spending on their other key filing season role: processing original and amended returns and paper correspondence. Taxpayers, many quite literally, cannot afford to have the IRS take steps that have potential for increasing or creating a new processing backlog.

Answering taxpayer phone calls and processing tax returns and correspondence are two core aspects of the IRS mission that it must be able to handle. The IRS must continue to learn from the lessons of past filing seasons, to improve taxpayer service, to avoid causing self-inflicted challenges, and to not aim to achieve the highest LOS if it comes at the cost of creating processing backlogs. Although the IRS should accomplish both – a high percentage of calls answered and elimination of backlogs – in the short term, CSRs must rotate between both key roles during the 2023 filing season to minimize processing delays and provide the best possible service for taxpayers in the long term.¹⁶

We all share the goal of a fully staffed and modernly equipped IRS that operates with 21st century technology and efficiency. But the IRS must get current in processing returns and correspondence and put the backlog behind us once and for all. Backlogs create processing delays that result in increased TAC visits from taxpayers requesting the status of their tax returns and correspondence and increased call volume, as shown in Figure 2.4.1. Similarly, shifting employees from telephone assistance toward return and correspondence processing causes a decline in telephone service, which may promote an increase in correspondence receipts as shown in Figure 2.4.2. It is important to note that AM's dual phone and processing responsibilities have a circular effect on IRS customer service delivery – necessitating a balanced approach rather than a singular focus on one responsibility to the detriment of the other.

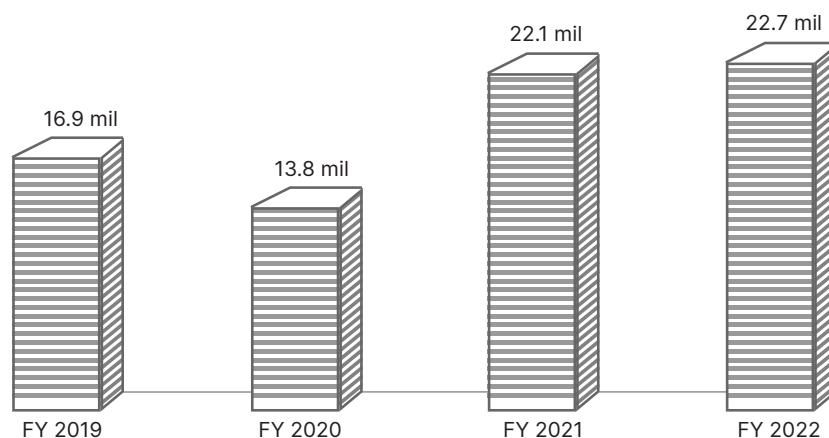
FIGURE 2.4.1, IRS Enterprise Call Attempts, Calls Answered, Percentage of Calls Answered by an IRS Employee, and Total LOS for IRS Phones, FYs 2019-2022¹⁷

	FY 2019	FY 2020	FY 2021	FY 2022
Enterprise Total Call Attempts	99.4 mil	100.5 mil	281.7 mil	173.3 mil
Enterprise Total Calls Answered	51.5 mil	47.5 mil	72.2 mil	51.8 mil
Enterprise Calls Answered by a Live Assistor	28.6 mil	24.2 mil	32.0 mil	21.7 mil
Percentage of Enterprise Calls Answered by a Live Assistor	29%	24%	11%	13%
Percentage of Enterprise Calls Answered With Automated Assistance	27%	26%	10%	8%
Enterprise LOS	56%	51%	21%	21%

In FY 2022, only 21.7 million of the 173.3 million calls placed to an IRS telephone line were answered by an assistor (13 percent). Another eight percent of these callers received automated assistance, rendering the total service on all IRS telephone lines at 21 percent – similar to the service experienced in FY 2021, when call volume reached 281.7 million calls. The key difference between the two years was that in FY 2022, the IRS shifted the primary focus of its CSRs from phones to inventory backlog reduction. Though the IRS received 108.4 million fewer calls, 20.4 million fewer calls were answered – thus maintaining the same service level experienced in FY 2021. Additionally, as the volume of calls answered declined, FY 2022 AM paper correspondence and return receipts increased, surpassing the FY 2021 volume, and adding challenges to the clearance of the existing IRS processing backlog.¹⁸

FIGURE 2.4.2¹⁹

**Customer Account Services, Accounts Management
Inventory Receipts, FYs 2019-2022**



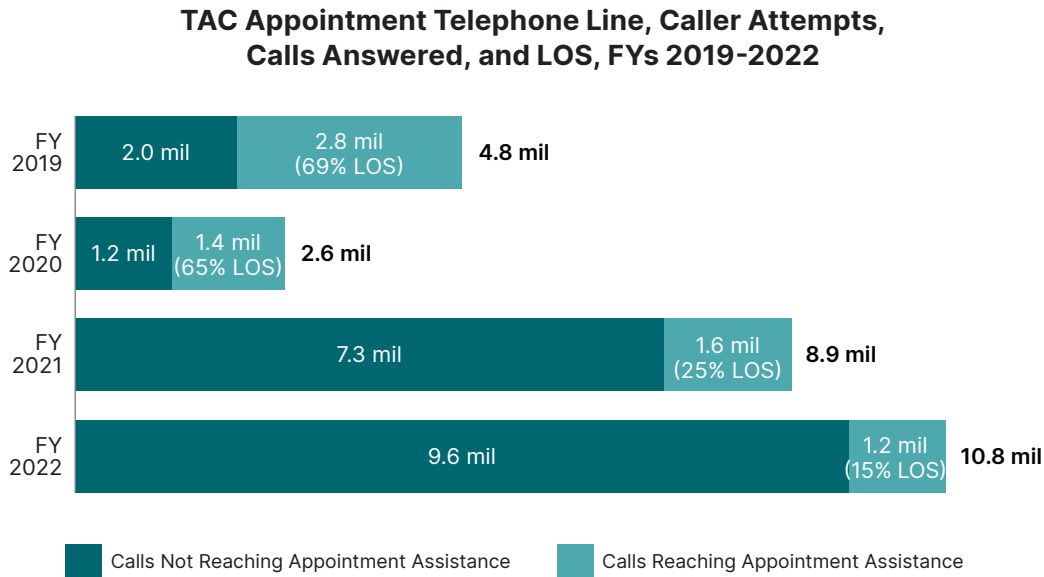
As shown in Figure 2.4.3, 134.9 million (78 percent) of the calls the IRS received were directed to ten telephone lines in the IRS Enterprise. The remaining 38.4 million calls (22 percent) were spread across the IRS's remaining 52 telephone lines in varying volumes.²⁰ "Net Attempts" reflects the attempts made to reach each of the ten highest volume telephone lines. "Assistor Calls Answered" reflects the number of calls that reached a live assistor, while "Total Calls Answered" refers to all calls answered live and via automated assistance. The LOS is based on calls that are serviced both by live assistance and through automation and provides an indication of how well the IRS is meeting caller demand. Service levels suggest that the IRS should explore options to improve service on these telephone lines. The IRS should consider whether it could consolidate any of the remaining 52 telephone lines within the main 1-800-829-1040 number, service them with chatbot technology, or operate them on a reduced schedule, freeing resources for improved access to the IRS's higher volume telephone lines, particularly those lines that directly impact face-to-face customer service delivery at IRS TAC offices.

FIGURE 2.4.3, Top Ten IRS Enterprise Telephone Lines by Volume of Call, FY 2022²¹

Telephone Line	Phone Number	Net Attempts	Assistor Calls Answered	Percentage of Calls Answered by a Live Assistor	Total Calls Answered (Live and by Automation)	LOS
Individual Income Tax	800-829-1040	30.9 mil	3.0 mil	10%	4.4 mil	18%
Refund Hotline – Automated Only	800-829-1954	27.5 mil	0.0 mil	0%	20.9 mil	11%
Practitioner Priority Service	866-860-4259	12.7 mil	2.0 mil	16%	2.0 mil	17%
Refund Call Back	800-829-0582	11.3 mil	0.8 mil	7%	3.7 mil	13%
TAC Appointment Scheduling	844-545-5640	10.8 mil	1.2 mil	11%	1.2 mil	15%
AM Installment Agreement/ Balance Due	Enterprise Transfer	10.4 mil	2.9 mil	28%	2.9 mil	28%
Wage and Investment IMF Customer Response	800-829-0922	10.0 mil	0.7 mil	7%	2.0 mil	13%
Taxpayer Protection Program	800-830-5084	8.8 mil	1.0 mil	11%	1.0 mil	13%
Business and Specialty Tax Services	800-829-4933	8.0 mil	1.5 mil	19%	1.6 mil	26%
Automated Collection Service	800-829-3903, 800-829-7650	4.4 mil	1.9 mil	43%	2.2 mil	52%

Insufficient Telephone Service Negatively Impacts Taxpayer Assistance Center Office Service Delivery

The continued reduction in telephone services experienced during FYs 2021 and 2022 likely led to the substantial increases experienced in the volume of taxpayers seeking face-to-face assistance at IRS TAC office locations and the declines in service experienced on the TAC appointment scheduling telephone line. During FY 2022, the volume of callers attempting to schedule TAC appointments ranked the TAC appointment telephone line the fifth highest in volume of the 62 lines comprising the IRS Enterprise. As shown in Figure 2.4.4, after FY 2020 TAC office shutdowns, surges occurred in FYs 2021 and 2022 appointment demand. In FY 2022, call attempts exceeded ten million callers, up from the 4.8 million calls received during the FY 2019 pre-pandemic period.²²

FIGURE 2.4.4²³

During FY 2022, the IRS only serviced about 15 percent of the 10.8 million callers attempting to schedule a TAC appointment. On its website, the IRS instructs taxpayers to locate their local TAC office and make an appointment by calling the “appointment number for that office.”²⁴ The IRS provides an automated locator tool for taxpayers to find their local office; however, there is only one phone number (844-545-5640) for scheduling all TAC office appointments across the United States. While local TAC offices may have the capacity to accommodate an appointment, the inability to reach scheduling assistance on the IRS’s TAC appointment scheduling telephone line prevented many taxpayers and representatives from scheduling an appointment.

Taxpayers visiting an IRS TAC office in hopes of obtaining assistance often experience more frustration upon learning they cannot receive assistance without an appointment. The IRS recognized this difficulty, and on April 13, 2022, it implemented a virtual appointment referral process (Web Service Delivery (WebSD)) to assist these taxpayers.²⁵ To take advantage of the referral process, however, the taxpayer’s issue must be one that the IRS can resolve through virtual interaction, and the taxpayer must possess the necessary technology to participate in the appointment via a computer or other personal device with internet connectivity. The IRS advised taxpayers referred for virtual appointments that it would contact them within one business day.²⁶ Though this process assisted some taxpayers, it did not sufficiently serve all taxpayers, as shown in the following example, and did little to address the underlying problem – the inability to schedule a TAC appointment. TAS received the following correspondence from an 88-year-old mother after filing a tax return for her deceased son.

My son died Sept. 8, 2021, leaving the need for a tax return for income covering Jan. 1, 2021, to Sept. 7, of 2021. The return was completed by a CPA and needed fiduciary documents added, so was mailed classified to Kansas City, MO, IRS March 14, 2022.

March ended, so did April and May and I became concerned there was no correspondence. Then began the phone calls, emails, and conversations to elicit information about the status of the return. Phone call after phone call and punching numbers would get to a point and then exit without explanation. I then began a search for an appointment for someone to help me find the status of my son’s return. Eventually I

could get to the point of identifying [the] return and give them my identity. At that point the answer was (computer) we can't help you and a cut off.

MORE SEARCHING BROUGHT ME TO AN APPOINTMENT WITH A PERSON TO HELP!!!! After waiting and waiting and cut offs, "enough" I said and walked into the Federal Building in Richmond Va. in search of the IRS. What I found was a huge open office space with 30 plus chairs in rows and at least 8 cubicles for interviews. ONLY ONE AGENT, ONE TAXPAYER AND ONE YOUNG EMPLOYEE were there. I explained my troubles and held out my documents of proof---the girl would not look at them as she explained I MUST have an appointment! She took my name, told me to go home and I would have a call in 48 hours for the appointment!!!! 48 hours and on --- no call! ---- from March to the middle of July and no one seems to care!...²⁷

Taxpayers fortunate enough to reach assistance on the IRS's TAC appointment telephone line are generally provided alternatives to TAC appointments when other resolution options are available.²⁸ If an appointment is necessary, the telephone assistor will determine the nature of the appointment and schedule an appointment based on TAC office appointment availability. If the IRS can handle the visit outside of a TAC location, it may instead offer taxpayers a Virtual Service Delivery (VSD) appointment or an opportunity to utilize the WebSD option.²⁹ A VSD appointment is an appointment held using IRS-provided videoconferencing equipment that the taxpayer can access at a community partner location, such as a public library. A WebSD appointment is a more recently introduced option that now provides taxpayers the opportunity to meet with a TAC representative virtually via a personal computer or device with internet access, in lieu of an in-office appointment.³⁰ Whether the taxpayer seeks a virtual appointment or an in-office appointment, taxpayers generally must first be able to reach the TAC appointment telephone line to schedule an appointment.

Access to Taxpayer Assistance Center Help Should Be Easier

As the IRS continues its efforts to divert call volume away from its limited in-person telephone assistance and toward self-help technology-driven alternatives such as automated tools and chatbot services, it is reasonable to offer taxpayers the ability to schedule virtual or in-office appointments online. The IRS should provide taxpayers with options. Businesses commonly use electronic appointment scheduling, as do many taxpayers when making medical appointments, reservations, and the like. The use of electronic appointment scheduling would not only reduce calls to the IRS's struggling TAC appointment telephone line but would also enhance the customer experience. Self-scheduling would eliminate the bottleneck experienced when trying to access the TAC appointment telephone line, reduce call volume, improve telephone line accessibility for taxpayers who do not have internet, and reduce taxpayer burden. The IRS should design an appointment scheduling tool to capture any information necessary for the IRS to determine the specific reason for the appointment, the appropriate type of appointment (virtual, in-person, or both if appropriate, allowing the taxpayer to choose), prepare for the appointment, or contact the taxpayer in advance of the appointment to provide any necessary guidance or assistance. Electronic appointment scheduling should further screen taxpayers' service needs and direct them to alternative assistance for issues that an IRS TAC office cannot handle.

The IRS Should Expand Web Service Delivery Services and Make Web Service Delivery Readily Accessible

The IRS launched Phase 2 of its WebSD virtual appointment pilot on March 15, 2022, with the goal of expanding WebSD virtual appointments to a permanent nationwide program that provides taxpayers another option for receiving assistance.³¹ Though the IRS increased the number of employees providing WebSD services from 16 to 32, the demand for WebSD appointments has been low while walk-in demand at IRS TAC offices has increased.³² Currently, the IRS offers WebSD appointments only to taxpayers who can first reach an assistor on the IRS's TAC appointment telephone line or taxpayers who walk into a TAC office without an appointment.³³ WebSD appointments are further limited to taxpayers with a single issue, which

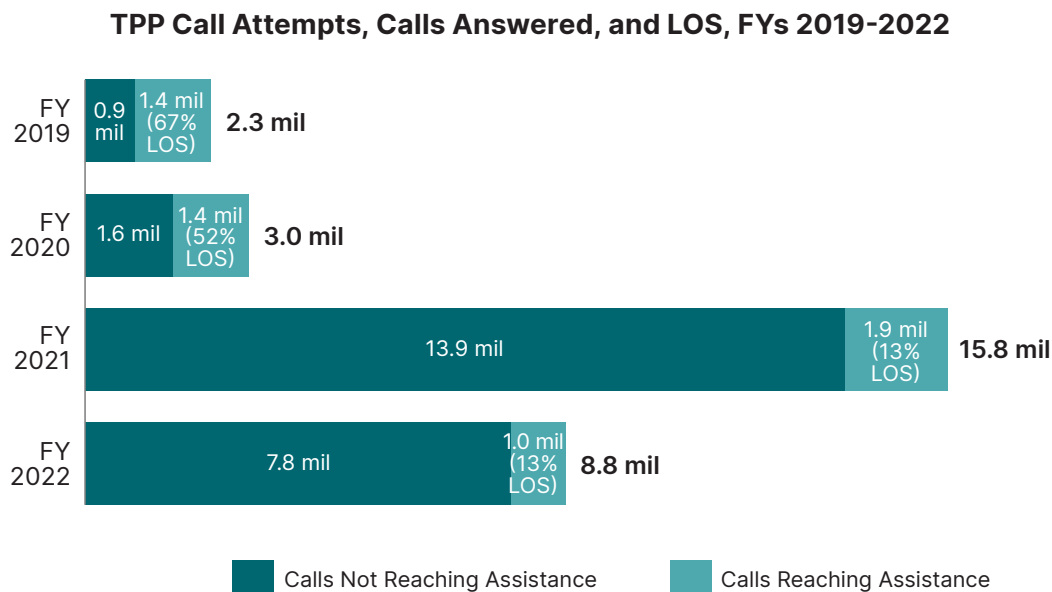
must involve an Economic Impact Payment, a balance due, math errors/notices, refund inquiries, Automated Underreporter (CP 2000) notices, prior year returns, or an individual income tax law question – many topics for which the IRS maintains a separate telephone line or that the IRS can generally resolve over the phone, provided the taxpayer can reach assistance.³⁴

Virtual WebSD appointments provide a promising option for taxpayers to meet and interact with the IRS without needing to travel to IRS TAC offices, which may be located a considerable distance from their homes. WebSD appointments also have the potential to produce lower no-show rates than in-office appointments while producing similar customer satisfaction results, as determined by a recent telehealth study comparing no-show rates and customer satisfaction results between virtual and in-office medical appointments.³⁵ To fully capitalize on the WebSD initiative, the IRS must make taxpayers aware of the availability of WebSD services on its website, afford taxpayers a means to self-schedule without first contacting the TAC appointment telephone line, and expand WebSD services to include a wider range of services that would otherwise bring taxpayers into an IRS TAC office, such as identity verification activities associated with the IRS's Taxpayer Protection Program (TPP). Potential WebSD benefits such as reduced call volume and increased taxpayer telephone access are currently diminished because most WebSD candidates must first reach the TAC appointment scheduling telephone line. Due to the limited nature of the inquiries qualifying for WebSD services, these inquiries are often screened and resolved by phone, which highlights both the need for improved levels of phone service and the limited usefulness of the current WebSD services offered.

Taxpayer Protection Program Verification Must Be Easier to Accomplish

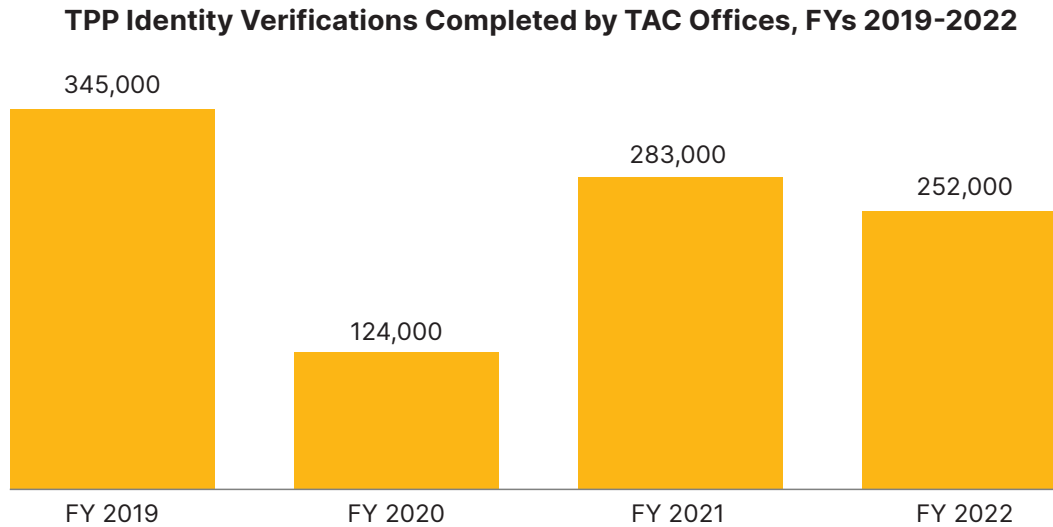
During FY 2022, the volume of calls received on the IRS's TPP telephone line ranked this line the eighth highest in call volume in the IRS Enterprise. The TPP telephone line provides assistance to taxpayers whose returns the IRS has halted in the processing stream due to suspected identity theft. Though many taxpayers can authenticate their identity by phone, the inability to reach such assistance prevented many taxpayers from doing so.³⁶ Taxpayers unable to reach the IRS's TPP telephone line and those unable to authenticate their identity by telephone or online e-Services generally must make an appointment to authenticate in person at one of the IRS's TAC office locations – a task not easily accomplished.³⁷

FIGURE 2.4.5³⁸



In FY 2022, only about one million of the 8.8 million taxpayers trying to reach the IRS's TPP telephone line were successful, resulting in a service level of only 13 percent and an increase in TAC office appointment demand. As Figure 2.4.6 shows, thousands of taxpayers seek TAC appointments each year for the purpose of TPP identity verification. Though 252,000 taxpayers completed the identity verification process in TAC offices during FY 2022, approximately 2.4 million individual income tax returns still remained suspended awaiting taxpayer identity verification at the end of FY 2022.³⁹

FIGURE 2.4.6⁴⁰



With limited service on both the IRS's TPP and TAC appointment scheduling telephone lines, the IRS should expand WebSD to include TPP identity verification activities while also exploring the implementation of an alternate identity verification process similar to the Acceptance Agent Program already in use by the IRS. The IRS currently uses Certifying Acceptance Agents (CAAs) and Acceptance Agents (AAs) to verify the identity and foreign/alien status of individuals applying for an Individual Taxpayer Identification Number (ITIN). CAAs and AAs are persons or entities (businesses or organizations) who, pursuant to a written agreement with the IRS, are authorized to assist individuals and other foreign persons who do not qualify for a Social Security number but who still need a Taxpayer Identification Number to process a Form 1040 and other tax schedules.⁴¹ The CAA and AA conduct in-person interviews with each applicant to facilitate the application process by reviewing the necessary documents and forwarding completed Forms W-7 to the IRS.⁴² Though CAAs providing ITIN assistance often charge for their services, any similarly crafted TPP identity verification program should seek to reduce or eliminate any fees associated with this process. Use of CAAs and AAs for some or all types of TPP identity verifications would provide an alternative to TAC appointments for TPP identity verification, alleviate taxpayer burden, minimize the volume of taxpayers calling the TPP and TAC appointment telephone lines, and minimize the volume of taxpayers requiring TAC office appointments for identity verification purposes. Furthermore, until the IRS is caught up with the existing identity verification backlog, it should consider other options to include utilizing revenue agents, revenue officers, or TAS employees to assist with these verifications as well as the processing and release of any associated refunds.

The IRS Should Staff All Taxpayer Assistance Center Offices to Meet Customer Demand

Per the IRS, "TAC staffing levels have fallen significantly since 2014, resulting in several closures and severely understaffed TACs. Increasing staffing levels will allow the IRS to re-open TACs and restore office hours, improving the ability for taxpayers to schedule appointments sooner, and ultimately fostering more productive exchanges with the IRS."⁴³ Though there is consensus that the IRS needs to increase staffing to meet TAC

office customer demand, determining the level of TAC office demand and the volume of actual face-to-face appointments can be a challenge. The IRS reports TAC assistance as “Total TAC Contacts,” a term that lacks transparency. Total TAC contacts include both face-to-face and non-face-to-face contacts.⁴⁴ Face-to-face contacts involve providing assistance to taxpayers who are physically present in the TAC office for an appointment and those visiting a TAC office to pick up forms, make payments, and drop off current year tax returns and documents.⁴⁵ Non-face-to-face contacts involve answering taxpayer correspondence and working tax account related inventory.⁴⁶ When comparing the volume of calls on the IRS’s TAC appointment line to the actual face-to-face appointments conducted, the volume of face-to-face appointments is surprisingly low, as shown in Figure 2.4.7.

FIGURE 2.4.7, TAC Appointment Telephone Line Data and TAC Contact Analysis, FY 2022⁴⁷

1. Number of Calls to the IRS TAC Appointment Line	10,779,159
2. Number of Calls That Did Not Reach Live Assistance on the IRS TAC Appointment Line	9,592,307
3. Number of Calls Reaching Live Appointment Assistance (Row 1 Minus Row 2)	1,186,852
4. Calls Reaching Appointment Assistance With No Appointment Scheduled (Calls Resolved by Phone or Appointment Availability Did Not Meet Taxpayer Scheduling Needs)	500,729
5. Number of Calls Resulting in a Scheduled Appointment (Row 3 Minus Row 4)	686,123
6. Walk-In Appointments (Appointments Conducted Without a Scheduled Appointment)	18,214
7. No-Shows (Taxpayer Did Not Attend Scheduled Appointment)	36,629
8. Face-to-Face Appointments Provided to Taxpayers (Row 5 Plus Row 6, Minus Row 7. This is a TAS Computation – IRS TAC Offices Do Not Track Face-to-Face Contacts by Appointment Status)	667,708
9. Other Face-to-Face Contacts (Taxpayer Obtained Tax Forms, Dropped Off a Current Year Return/Documents, Made a Payment or Received Other Services Not Classified as an Appointment) (Row 10 minus Row 8. TAS Computation – IRS TAC Offices Do Not Track Face-to-Face Contacts by Appointment Status)	628,128
10. Total Face-to-Face Appointments and Other Face-to-Face Contacts (Row 8 plus Row 9)	1,295,836
11. Non-Face-to-Face Contacts Completed (Correspondence and Tax Account Related Inventory)	60,609
12. Total FY 2022 TAC Contacts Reported (Row 10 Plus Row 11)	1,356,445

In FY 2022, taxpayers made 10,779,159 calls to the TAC office appointment telephone line, with only 1,186,852 calls (11 percent) reaching an employee for assistance. Of the calls reaching assistance, 500,729 were either resolved by phone or the IRS did not schedule an appointment because appointment availability did not meet the caller’s scheduling needs (IRS data does not make a quantifying distinction between the two). Only 686,123 calls (58 percent) reaching assistance were resolved with a scheduled TAC appointment. As shown, over nine million calls did not reach a live assistor for appointment scheduling services. Should access to appointment scheduling improve, the volume of face-to-face appointments will increase; however, increased demand beyond existing TAC appointment capacity would result in a reduced service level, a measure not currently captured for face-to-face appointment services. Most notable is that only 667,708 (49 percent) of the FY 2022 total TAC contacts reported represented taxpayers who attended an actual face-to-face appointment. The remaining 688,737 (51 percent) were non-face-to-face contacts that resulted

from TAC office employees working correspondence and tax account related inventory or taxpayers simply visiting the TAC office to pick up forms, drop off a current year tax return, or make a payment.

As it works to increase telephone staffing, the IRS is also working to increase TAC office staffing to meet increased face-to-face appointment demand. The IRS should make all efforts to open and staff closed and unstaffed offices and resume its Community Assistance Visits (CAV) initiative. The IRS CAV initiative is an effort that involves mobilizing TAC employees to visit low-income and underserved communities that do not have access to an IRS TAC office. The IRS postponed the CAV initiative initially slated to begin in March 2020 with visits to six low-income and underserved communities due to the pandemic. The CAV initiative was not resumed in FY 2022.⁴⁸

Taxpayer Assistance Center Offices Should Offer Expanded Hours

During FY 2022, IRS Field Assistance offered taxpayers the opportunity to seek Saturday assistance during its Taxpayer Experience Day events. These events occurred on the second Saturday of each month from February through August at participating TAC office locations. The Saturday events provided service to 17,924 taxpayers without requiring an appointment (with 5,100 taxpayers receiving needed TPP identity verification assistance).⁴⁹ Though these Taxpayer Experience Day events utilized volunteers from various IRS business units including TAS, the success of these events demonstrated that there is both demand and need for TAC offices to be available to the public during timeframes outside of the traditional work week. To improve the taxpayer experience and fulfill taxpayer in-person service needs, the IRS should explore the possibility of maintaining extended office hours and regular Saturday hours throughout the filing season, particularly at select offices where appointment volumes are high, and the IRS often cannot meet demand during the business week alone.

Taxpayer Assistance Center Office Submissions Contribute to the IRS's Paper Inventory

Paper is the IRS's "kryptonite," and COVID-19 processing backlogs highlighted the detrimental impact that high volumes of paper-filed tax returns, amended returns, and paper documents have on the IRS as an agency.⁵⁰ TAC offices contribute to paper document receipts because they often receive current year tax return submissions and frequently secure taxpayer documentation for the resolution of taxpayer account issues.⁵¹ The IRS manually documents tax returns and other paper documents received in IRS TAC offices for tracking purposes and ships them to IRS campuses.⁵² The receiving campus employees complete the tracking process and manually direct the documents to the appropriate work unit, which may involve scanning prior to assignment and processing.⁵³ This results in additional work for TAC and campus employees and additional processing delays for taxpayers. In the interest of reducing paper inventory, processing delays, shipping costs, and manual processing burdens, the IRS should explore methods for converting paper documents received in TAC offices to electronic submissions at the initial point of receipt. Implementing a process that would allow TAC offices to forward documents and tax return submission electronically at the point of receipt (perhaps directly into the processing stream) would reduce the volume of paper inventory backlogs, improve efficiency, reduce mailing delays, and increase customer satisfaction, while also advancing the IRS's goals of going paperless and increasing the percentage of tax returns filed electronically.⁵⁴

CONCLUSION AND RECOMMENDATIONS

Despite FY 2022 budget and staffing limitations, the IRS has continued to reduce the backlog, increase alternatives to telephone and in-person service, improve processing functions, and increase staffing. As the IRS continues to hire and train more employees and implement technology to improve its processes, it must continue to explore new opportunities to improve customer services, fulfill in-person customer service demand, and reduce taxpayer burden. With increased funding provided by the Inflation Reduction Act, Treasury Secretary Janet Yellen committed to fully staffing all IRS TAC offices, increasing IRS telephone LOS to 85 percent, and cutting wait times for telephone service in half over the coming filing season.⁵⁵ Though

TAS has advocated for and wholeheartedly agrees with the Treasury Secretary's commitments, concern exists regarding the IRS's ability to accomplish these commitments during the 2023 filing season given the IRS's current challenges. To better meet customer service needs, CSRs must juggle phone service with inventory processing demands. In addition to increased TAC office staffing, the IRS should further consider extended TAC hours, technology-based solutions for TAC appointment scheduling and paper document submissions, expanded WebSD services, and implementation of an AA program for TPP identity verification. Telephone and TACs are essential services that the IRS must provide for all taxpayers seeking assistance.

Preliminary Administrative Recommendations to the IRS

The National Taxpayer Advocate recommends that the IRS:

1. Fully staff all TAC office locations and offer extended or Saturday hours in high volume locations.
2. Automate the TAC appointment scheduling process.
3. Expand WebSD services to include TPP verification and other high demand TAC services.
4. Implement a process similar to the IRS's AA program for purposes of conducting TPP identity verification. To increase taxpayer service and location options, consider utilizing IRS employees from other functions (Compliance, TAS, etc.) to perform collateral identity verification duties.
5. Explore opportunities for TAC offices to digitalize document and tax return submissions on site.

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IRS COMMENTS

The pandemic created unprecedented challenges with our ability to service customers through normal telephone and face-to-face assistance channels. The IRS would like to thank the National Taxpayer Advocate for recognizing our initiatives to expand services for taxpayers seeking telephone and face-to-face assistance. The IRS is aggressively pursuing year-round hiring and streamlining the process through Direct Hire Authority. To achieve the approved filing season Level of Service, we directed remote locations to complete their annual refresher, skill-up, and continuing professional education training in the October through December period and limited the amount of training scheduled for January. This will allow us to focus on inventory closures in our campus locations prior to the start of the official filing season. To help reduce additional call backs and help mitigate telephone demand on the Practitioner Priority Service line, we increased the number of Transcript Delivery System transcripts tax professionals were permitted to order over the phone from ten per client to 30. In 2023, chatbot services will expand to an intent engine which provides users the ability to type a question directly into a text field. Chatbot logic will then guide the customer to the best resource. We will continue to expand voicebot and chatbot services to redirect taxpayer telephone demand, allow taxpayers to self-service, and give us more flexibility scheduling inventory work. Eliminating labor intensive paper return processing is fundamental to improving the taxpayer experience. The agency is actively taking steps to accelerate the digitalization of paper which includes

Most Serious Problem #4: Telephone and In-Person Service

expanded scanning services and allowing processing centers to scan Forms 1040 with up to 15 attachments in 2023.

As it relates to in-person service, we currently have 361 Taxpayer Assistance Centers (TAC) to service taxpayers compared to 358 TACs last year. We are also working toward finalizing our Optimal Staffing Strategy, a two-year staffing plan which will establish appropriate staffing levels to ensure cash payments can be made in every state and enable full staffing at locations that are currently unstaffed or staffed by a single technical employee. In the meantime, we will continue to offer expanded hours and services to taxpayers through our successful Taxpayer Experience Day initiatives and Community Assistance Visits in 2023.

The current appointment process remains efficient and effective as it provides us an opportunity to educate taxpayers on alternative service options and, in some cases, precludes the need to travel to a TAC for service. For those taxpayers who are unable to call for an appointment or who arrive at a TAC with an emergency or immediate issue, they still may receive assistance, subject to staffing and capacity. No appointment is necessary when making a non-cash payment, dropping off a federal tax return, or requesting forms.

We understand that some taxpayers in remote locations still prefer or need to interact with us in person, and for them we offer virtual assistance through Web Service Delivery. We are in phase two of the pilot with plans to transition to a long-term sustainable program in fiscal year 2023. The pilot continues to provide the necessary data to determine the needs and demand of virtual service in our TACs. Preliminary results from the test show that many of our TAC services can be provided virtually for taxpayers unable to schedule an appointment through the toll-free lines.

The IRS is dedicated to providing excellent service and to delivering the best service possible to the widest range of taxpayers. We will continue to explore ways to balance telephone demand, work paper cases, and provide in-person service to reduce taxpayer burden and help taxpayers and their representatives understand and meet their tax obligations. Examples of additional actions to support an improved taxpayer experience next filing season include hiring 5,000 more Customer Service Representatives to achieve a higher level of telephone service, detail employees from functions outside of Accounts Management to assist with answering calls, expand customer callback options to cover almost all calls, increase scanning services so that by 2023 filing season we will begin to scan a portion of TY 2022 paper Forms 1040, U.S. Individual Income Tax Return, expand the use of the document upload tool to allow taxpayers to respond to some notices digitally by simply uploading a picture onto [IRS.gov](https://www.irs.gov), continue deploying surge teams to allocate more resources for services, and continue hiring to expand the number of staffed TAC locations.

TAXPAYER ADVOCATE SERVICE COMMENTS

Year-round hiring, expanded chatbot services, and accelerated digitalization of paper and scanning services are all positive steps toward increasing LOS. Staffing strategies that will enable full staffing of unstaffed or understaffed TAC offices is likewise key toward improving IRS in-person service.

Though the continuation of Taxpayer Experience Day initiatives that enlist the participation of several IRS functions to offer expanded hours is a positive interim solution, long-term staffing strategies should also provide for extended hours or Saturday hours in high volume TAC locations as needed to meet customer demand.

The efficiency and effectiveness of the current TAC appointment process remains questionable. Requiring taxpayers to first reach an appointment scheduling telephone line to obtain in-person or virtual appointment services creates a bottleneck, frustrates taxpayers, and severely hampers taxpayer access to TAC appointment services. Though the current process may be efficient and effective for the IRS, the efficiency and effectiveness of this process from a taxpayer perspective appears limited. In FY 2022, there were over ten million calls to the TAC appointment scheduling telephone line, with only 11 percent of these calls reaching live assistance. Only 58 percent of taxpayers reaching assistance obtained a scheduled appointment. For those reaching appointment assistance, the current process does afford the IRS an opportunity to resolve the taxpayer's issue – possibly precluding the need for an appointment; however, the volume of these resolutions cannot be clearly determined. Because the number of successful resolutions is combined with the number of taxpayers unable to obtain an acceptable appointment, actual resolution volume alone is not available. However, judging by the combined number, successful resolutions would appear relatively low when compared to overall appointment demand. Though pre-appointment contact is a positive step toward reducing unnecessary appointments, it is noted that pre-contact efforts could be conducted upon the electronic scheduling of an appointment, preserving the taxpayer's appointment if needed, while reducing the call volume and taxpayer burden associated with the current scheduling process.

WebSD further offers a convenient alternative to telephone and in-office appointments. It is acknowledged that WebSD is in phase two of its pilot process and that the IRS is currently gathering necessary data to determine the needs and demand of virtual service in IRS TAC offices. With preliminary results showing that many TAC services can be provided virtually, we are hopeful that WebSD and other alternatives, such as the creation of a process similar to the IRS's Acceptance Agent Program, can offer taxpayers in need of TPP verification improved service, reduced processing delays, and less taxpayer burden.

The National Taxpayer Advocate remains concerned that the IRS will focus on increasing the LOS on the telephones at the expense of not working the existing paper backlog, paper returns, and correspondence expected to be received during the 2023 filing season. The IRS must focus on long-term results and put the paper backlog behind us once and for all. In 2023, the IRS must not sacrifice paper processing at the expense of answering more calls to meet an artificial goal. It is a difficult balancing act between phones and processing but at this point, paper is the main disrupter, and it must be eliminated. Good customer service cannot be achieved with the level of the paper inventory the IRS has been carrying month after month. The IRS has no option but to clear the paper backlog before CSRs can provide quality service to taxpayers at the level and quality taxpayers deserve.

RECOMMENDATIONS

Administrative Recommendations to the IRS

The National Taxpayer Advocate recommends that the IRS:

1. Fully staff all TAC office locations and offer extended or Saturday hours in high volume locations.
2. Automate the TAC appointment scheduling process.
3. Expand WebSD services to include TPP verification and other high demand TAC services.
4. Implement a process similar to the IRS's AA program for purposes of conducting TPP identity verification. To increase taxpayer service and location options, consider utilizing IRS employees from other functions (Compliance, TAS, etc.) to perform collateral identity verification duties.
5. Explore opportunities for TAC offices to digitalize document and tax return submissions on site.

Endnotes

- 1 IRS, Joint Operations Center (JOC), Snapshot Reports: Enterprise Snapshot, Enterprise Total (week ending Sept. 30, 2021). "Enterprise telephone lines" refers to all calls across all IRS phone lines. Calls reaching a live assistor is the sum of "Assistor Calls Answered" divided by the "Net Attempts" to a telephone line.
- 2 *Id.*
- 3 IRS, Calendar Year (CY) Individual Return Filing and Services Report, Cumulative Statistics (week ending Oct. 8, 2022). The report shows that although total TAC contacts increased by 24.3 percent, TAC face-to-face appointments declined by 18 percent when compared to the same period in 2021. Total contacts include non-face-to-face contacts (correspondence and tax account related inventory) and taxpayer TAC visits to make payments, obtain forms, and drop off current year returns or documents – actions that do not require an appointment. See Internal Revenue Manual (IRM) 21.3.4.2.4.2(10), TAC Appointment Exception Procedures (June 27, 2022).
- 4 See Taxpayer Bill of Rights (TBOR), www.TaxpayerAdvocate.irs.gov/taxpayer-rights. The rights contained in the TBOR are also codified in the IRC. See IRC § 7803(a)(3).
- 5 National Taxpayer Advocate 2021 Annual Report to Congress 68 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Challenges Reaching IRS Representatives Due to Longstanding Deficiencies and Pandemic Complications*), https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2022/01/ARC21_MSP_03_Telephone.pdf.
- 6 IRS, IR-2022-191, IRS Quickly Moves Forward with Taxpayer Service Improvements; 4,000 Hired to Provide More Help to People During 2023 Tax Season On Phones, <https://www.irs.gov/newsroom/irs-quickly-moves-forward-with-taxpayer-service-improvements-4000-hired-to-provide-more-help-to-people-during-2023-tax-season-on-phones> (last visited Dec. 9, 2022).
- 7 IRS, W&I, Business Performance Review (BPR) Q2, FY 2022, at 14 (May 16, 2022); IRS, W&I, BPR Q3, FY 2022, at 5 (Aug. 10, 2022). Customer callback is an automated feature that allows taxpayers to provide their telephone numbers and opt for an IRS employee to call them back rather than wait on hold. See National Taxpayer Advocate 2021 Annual Report to Congress 72 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Challenges Reaching IRS Representatives Due to Longstanding Deficiencies and Pandemic Complications*), https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2022/01/ARC21_MSP_03_Telephone.pdf.
- 8 Jory Heckman, *IRS Expands AI-Powered Bots to Set Up Payment Plans with Taxpayers Over the Phone*, FED. NEWS NETWORK, <https://federalnewsnetwork.com/artificial-intelligence/2022/06/irs-expands-ai-powered-bots-to-set-up-payment-plans-with-taxpayers-over-the-phone/> (last visited Dec. 9, 2022); IRS, W&I, BPR Q2, FY 2022, at 14 (May 16, 2022).
- 9 IRS, Where's My Refund?, <https://www.irs.gov/refunds> (last visited Dec. 9, 2022).
- 10 IRS, Where's My Amended Return?, <https://www.irs.gov/filing/wheres-my-amended-return> (last visited Dec. 9, 2022).
- 11 IRS, JOC, Snapshot Reports: Enterprise Snapshot (week ending Sept. 30, 2022); IRS, Status of Unopened Mail and Backlog Inventory Report (Nov. 4, 2022). November 4, 2022 Status of Unopened Mail and Backlog Inventory Report states "TAC Update. As of October 31, 2022, of the 360 TAC locations, 326 are open and 34 are closed or unstaffed."
- 12 IRS, JOC, Snapshot Reports: Enterprise Snapshot, Enterprise Total; IRS, JOC, Snapshot Reports: Accounts Management (weeks ending Sept. 30, 2020; Sept. 30, 2021; Sept. 30, 2022). Net AM attempts divided by net Enterprise attempts for FY 2020, FY 2021, and FY 2022 produced percentages of 82 percent, 85 percent, and 82 percent, respectively.
- 13 See IRM 21, Customer Account Services. The IRMs in part 21 discuss the various processing activities for which AM is responsible.

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- 14 National Taxpayer Advocate 2021 Annual Report to Congress 75 (Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Challenges Reaching IRS Representatives Due to Longstanding Deficiencies and Pandemic Complications*), https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2022/01/ARC21_MSP_03_Telephone.pdf; Erin M. Collins, Update on IRS Progress in Working Through Its Backlog of Paper-Filed Tax Returns and Correspondence, NATIONAL TAXPAYER ADVOCATE BLOG (Nov. 10, 2022), <https://www.taxpayeradvocate.irs.gov/news/nta-blog-update-on-irs-progress-in-working-through-its-backlog-of-paper-filed-tax-returns-and-correspondence-part-3/>.
- 15 *Id.*
- 16 *Id.*
- 17 IRS, JOC, Snapshot Reports: Enterprise Snapshot, Enterprise Total (weeks ending Sept. 30, 2019; Sept. 30, 2020; Sept. 30, 2021; Sept. 30, 2022). “Percentage of Enterprise Calls Answered by a Live Assistor” is calculated by dividing “Enterprise Calls Answered by a Live Assistor” by “Enterprise Total Call Attempts.” “Enterprise Total Call Attempts” refers to all calls across all IRS phone lines. The IRS’s formula for determining LOS is more complex than just number of calls received divided by number of calls answered. The LOS formula is: (Assistor Calls Answered + Automated Calls Answered (Info Messages)) divided by (Assistor Calls Answered + Automated Calls Answered (Info Messages) + Emergency Closed + Secondary Abandons + (Add either Calculated Busy Signal or Network Incompletes) + (Add either Calculated Network Disconnects or Total Disconnects)). LOS cannot be computed with the numbers provided in Figure 2.4.1 alone.
- 18 IRS, Customer Account Services (CAS), CAS AM Paper Inventory Reports; Receipt Comparison Report (weeks ending Oct. 2, 2021; Oct. 1, 2022).
- 19 *Id.*
- 20 IRS, JOC, Snapshot Reports: Product Line Detail (week ending Sept. 30, 2022).
- 21 *Id.* The IRS’s formula for determining LOS is more complex than just number of calls received divided by number of calls answered. The LOS formula is: (Assistor Calls Answered + Automated Calls Answered (Info Messages)) divided by (Assistor Calls Answered + Automated Calls Answered (Info Messages) + Emergency Closed + Secondary Abandons + (Add either Calculated Busy Signal or Network Incompletes) + (Add either Calculated Network Disconnects or Total Disconnects)). LOS cannot be computed with the data provided in Figure 2.4.3 alone.
- 22 IRS, JOC, Snapshot Reports: Product Line Detail, TAC Appointment (weeks ending Sept. 30, 2019; Sept. 30, 2020; Sept. 30, 2021; Sept. 30, 2022); IRS, JOC, Snapshot Reports: Enterprise Snapshot, Enterprise Total (week ending Sept. 30, 2019).
- 23 IRS, JOC, Snapshot Reports: Product Line Detail, TAC Appointment (weeks ending Sept. 30, 2019; Sept. 30, 2020; Sept. 30, 2021; Sept. 30, 2022). The IRS’s formula for determining LOS is more complex than just number of calls received divided by number of calls answered. The LOS formula is: (Assistor Calls Answered + Automated Calls Answered (Info Messages)) divided by (Assistor Calls Answered + Automated Calls Answered (Info Messages) + Emergency Closed + Secondary Abandons + (Add either Calculated Busy Signal or Network Incompletes) + (Add either Calculated Network Disconnects or Total Disconnects)). LOS cannot be computed with the data provided in Figure 2.4.4 alone.
- 24 IRS, Contact Your Local IRS Office, <https://www.irs.gov/help/contact-your-local-irs-office> (last visited Dec. 9, 2022).
- 25 IRS, W&I, BPR Q2, FY 2022, at 11 (May 16, 2022).
- 26 *Id.*
- 27 Personal communication provided to TAS (July 30, 2022). Consent to release statement signed July 30, 2022 (on file with TAS).
- 28 IRM 21.3.4.2.4.5.1, Addressing, Targeting and Resolving Issues Without an Appointment (June 27, 2022).
- 29 IRS, SERP Alert 22A0077, Web Service Delivery (WebSD) Virtual TAC (Mar. 9, 2022).
- 30 *Id.*
- 31 IRS, W&I, BPR Q2, FY 2022, at 11 (May 16, 2022).
- 32 *Id.*
- 33 *Id.*
- 34 IRS, SERP Alert 22A0077, Web Service Delivery (WebSD) Virtual TAC (Mar. 9, 2022); Web Service Delivery (WebSD) Pilot 2 Questions and Answers.
- 35 Brenden Drerup et al., *Reduced No-Show Rates and Sustained Patient Satisfaction of Telehealth During the COVID-19 Pandemic*, TELEMEDICINE AND E-HEALTH, Dec. 2021, <https://www.liebertpub.com/doi/10.1089/tmj.2021.0002> (last visited Dec. 9, 2022).
- 36 IRM 25.25.6.1.7(3), Taxpayer Protection Program Overview (Oct. 1, 2022).
- 37 *Id.*; IRM 21.3.4.2.4.5.5, Taxpayer Issues That Require a TAC Visit (Jan. 11, 2021). The five issues are alien clearance (sailing permits); Individual Taxpayer Identification Number; immediate levy or lien release; Letter 5747C - TAC authentication only and Letter 5071C/4883C only if failed telephone authentication; and Secure Access authentication.
- 38 IRS response to TAS information request (Sept. 14, 2022); IRS, JOC, Snapshot Reports: Enterprise Snapshot, Product Line Detail, TPP (weeks ending Sept. 30, 2020; Sept. 30, 2021; Sept. 30, 2022). The IRS’s formula for determining LOS is more complex than just number of calls received divided by number of calls answered. The LOS formula is: (Assistor Calls Answered + Automated Calls Answered (Info Messages)) divided by (Assistor Calls Answered + Automated Calls Answered (Info Messages) + Emergency Closed + Secondary Abandons + (Add either Calculated Busy Signal or Network Incompletes) + (Add either Calculated Network Disconnects or Total Disconnects)). LOS cannot be computed with the data provided in Figure 2.4.5 alone.
- 39 IRS response to TAS information request (Oct. 24, 2022); IRS, Taxpayer Protection Program Inventory Report (Sept. 29, 2022).
- 40 IRS response to TAS information requests (Sept. 14, 2022; Oct. 24, 2022).
- 41 IRS, How to Become an Acceptance Agent for IRS ITIN Numbers, <https://www.irs.gov/individuals/international-taxpayers/how-to-become-an-acceptance-agent-for-irs-itin-numbers> (last visited Dec. 9, 2022); IRS, New ITIN Acceptance Agent Program Changes, <https://www.irs.gov/individuals/new-itin-acceptance-agent-program-changes> (last visited Dec. 9, 2022).
- 42 *Id.*
- 43 IRS PowerPoint presentation, FY 2024 Treasury Departmental Budget Request 15 (June 24, 2022).
- 44 IRS, Wage & Investment Data Dictionary 113 (Dec 14, 2020).
- 45 *Id.* at 107.
- 46 *Id.* at 109.

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- 47 IRS, JOC, Snapshot Reports: Product Line Detail, TAC Appointment (Sept. 30, 2022); IRS responses to TAS fact check, rows 4 through 7, and rows 10 through 12 (Nov. 30, 2022); note: line 8 is the mathematical result of row 3 minus row 4, plus row 6, minus row 7; row 9 is the mathematical result of row 10 minus row 8. TAS performed the computations in rows 8 and 9 to make a distinction between the volume of face-to-face contacts that could have resulted from an appointment and the face-to-face contacts not requiring an appointment. IRS Field Assistance only tracks face-to-face contacts without regard to appointment status.
- 48 TAS Recommendations and IRS Responses, TAS Recommendation 3-6 (2021), <https://www.taxpayeradvocate.irs.gov/news/directory-entry/2021-msp-03-telephone-and-in-person-service/> (last visited Dec. 9, 2022).
- 49 IRS response to TAS information requests (Sept. 14, 2022; Oct. 24, 2022).
- 50 See David Hood et al., *Fixing the IRS: Paper Addiction Remains Agency's 'Kryptonite'*, BLOOMBERG TAX, <https://news.bloombergtax.com/daily-tax-report/fixing-the-irs-paper-addiction-remains-agencys-kryptonite> (last visited Dec. 9, 2022).
- 51 IRM 21.3.4.2.4.2, TAC Appointment Exception Procedures (June 27, 2022).
- 52 IRM 21.3.4.8.7, Non-Remittance Acknowledgment Transmittals Form 3210 Process (Oct. 1, 2018).
- 53 *Id.*
- 54 National Taxpayer Advocate 2021 Annual Report to Congress 136 (Most Serious Problem: *E-Filing Barriers: Electronic Filing Barriers Increase Taxpayer Burden, Cause Processing Delays, and Waste IRS Resources*), https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2022/01/ARC21_MSP_08_Efiling.pdf.
- 55 An Act to Provide for Reconciliation Pursuant to Title II of S. Con. Res. 14 (commonly referred to as the "Inflation Reduction Act of 2022"), Pub. L. No. 117-169, 136 Stat. 1818 (2022); see Janet L. Yellen, Secretary of the Treas., Remarks at the IRS Facility in New Carrollton, Maryland (Sept. 15, 2022), <https://home.treasury.gov/news/press-releases/jy0952> (last visited Dec. 9, 2022).