

**GAO**

Report to the Subcommittee on  
Oversight, Committee on Ways and  
Means, House of Representatives

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June 2009

**TAX  
ADMINISTRATION**

**Interim Results of  
IRS's 2009 Filing  
Season**





Highlights of [GAO-09-640](#), a report to the Subcommittee on Oversight, Committee on Ways and Means, House of Representatives

### Why GAO Did This Study

Every tax filing season, the Internal Revenue Service (IRS) must quickly and accurately process Americans' tax returns, issue refunds, and answer taxpayers' questions. The 2009 filing season, when 2008 tax returns are filed, was especially challenging because of stimulus-related tax law changes and IRS's expanded assistance to financially distressed taxpayers, such as adding flexibility for taxpayers to settle a tax liability for less than the full amount owed.

Because of the magnitude and importance of the 2009 filing season, GAO was asked to (1) assess IRS's performance in processing individual income tax returns and providing taxpayer assistance, (2) describe taxpayer use of refund anticipation loans (RAL) and refund anticipation checks (RAC), and (3) identify what IRS knows about the number of taxpayers using its expanded assistance to financially distressed taxpayers. GAO analyzed performance data from IRS, compared the performance to prior years and selected goals, and interviewed IRS officials and external stakeholders.

### What GAO Recommends

GAO is not making any new recommendations in this report.

IRS officials provided technical comments on report findings, which were incorporated where appropriate.

View [GAO-09-640](#) or key components. For more information, contact James R. White at (202) 512-9110 or [whitej@gao.gov](mailto:whitej@gao.gov).

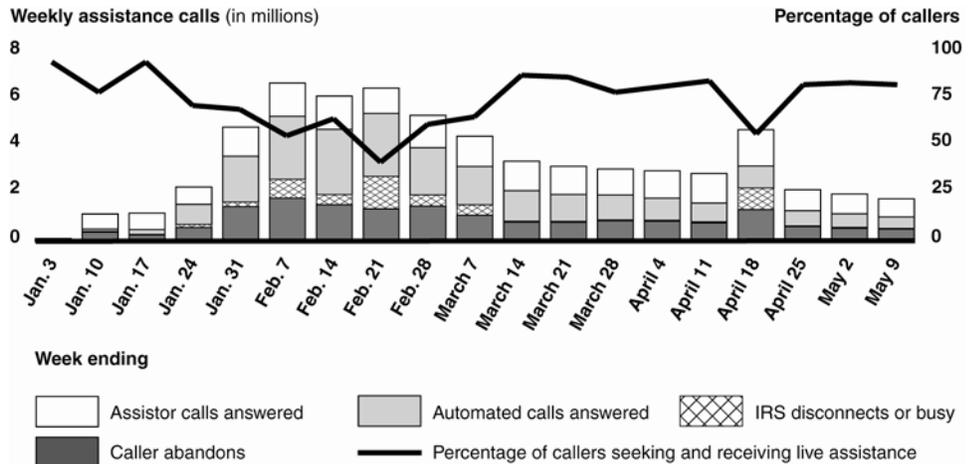
## TAX ADMINISTRATION

### Interim Results of IRS's 2009 Filing Season

#### What GAO Found

IRS processed 127 million individual income tax returns, with 91 million filed electronically, as of May 15, 2009. Electronic filing reduces processing costs. IRS also issued 103 million refunds for \$276 billion. IRS's Customer Account Data Engine (CADE), its new, partially completed taxpayer account data base, processed 39 million tax returns—important because CADE processes refunds faster. However, because of concerns over increasing complexities in system development, IRS has stopped work on CADE pending a strategy review. Regarding taxpayer assistance, IRS reduced its goal for telephone access. It set the 2009 goal for the percentage of taxpayers seeking assistor help who actually receive it at 77 percent. IRS's actual performance averaged 66 percent through May 9, but fluctuated. For example, in February, unexpected high call volume drove down the percentage of callers seeking assistor help who were able to get through. One factor contributing to the high call volume was stimulus-related questions.

Weekly Calls and Percentage of Callers Seeking Assistor Help Who Got It, 2009



Source: GAO analysis of IRS data.

Compared to last year, the number of taxpayers requesting a RAL, a short-term often high-interest loan made by paid tax preparers or banks in anticipation of a refund, declined by 15 percent to 8.4 million. The number of RAC requests, which are not loans, but are taxpayer refunds deposited into a temporary bank account from which return preparation fees can be paid, increased by 10 percent to 11.5 million.

IRS is tracking the number of taxpayers taking advantage of expanded flexibilities in its program that allow taxpayers to settle a tax liability for less than the full amount owed. However, IRS does not have plans to track the number of taxpayers using other program expansions, in part because of the difficulty of attributing increases to its actions.

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## Abbreviations

AGI	Adjusted Gross Income
CADE	Customer Account Data Engine
IRS	Internal Revenue Service
RAC	refund anticipation checks
RAL	refund anticipation loans
RRC	recovery rebate credit
Recovery Act	The American Recovery and Reinvestment Act of 2009

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United States Government Accountability Office  
Washington, DC 20548

June 3, 2009

The Honorable John Lewis  
Chairman  
The Honorable Charles W. Boustany, Jr.  
Ranking Member  
Subcommittee on Oversight  
Committee on Ways and Means  
House of Representatives

Every tax filing season is an enormous undertaking for the Internal Revenue Service (IRS). It must quickly and accurately process well over 100 million tax returns, issue close to 100 million refunds, and answer tens of millions of taxpayer questions. The 2009 filing season, when 2008 tax returns are filed, was especially challenging because of stimulus-related tax law changes and the recession. The rebate credit in the Economic Stimulus Act of 2008 allowed taxpayers who did not receive the full economic stimulus payment last year to claim some or all of the unpaid credit on their 2008 return, if eligible.<sup>1</sup> The American Recovery and Reinvestment Act of 2009 (Recovery Act) includes some provisions, such as a first-time homebuyers credit, that affected 2008 tax returns and generated taxpayer inquiries.<sup>2</sup> Additionally, IRS expanded assistance to financially distressed taxpayers. For example, IRS expanded flexibilities in its Offer in Compromise program—a program where IRS reaches an agreement with a taxpayer that settles the taxpayer's tax liability for less than the full amount owed.

Because of the magnitude and importance of the 2009 filing season, you requested that we

- assess IRS's filing season performance in processing tax year 2008 individual income tax returns and providing taxpayer assistance,

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<sup>1</sup>About 100 million households received economic stimulus payments last filing season as a result of the Economic Stimulus Act of 2008, Pub. L. No 110-185 (2008).

<sup>2</sup>The American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, 123 Stat. 115 (2009). Although some tax provisions contained in this law apply to 2008 tax returns, most apply to 2009 tax returns to be filed next filing season.

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compared to prior years' performance and compared to selected performance goals;<sup>3</sup>

- describe taxpayer usage of refund anticipation loans (RAL) and refund anticipation checks (RAC);<sup>4</sup> and
- identify what IRS knows about the number of taxpayers taking advantage of its assistance to financially distressed taxpayers.

To assess IRS's performance, we obtained and analyzed IRS's performance and production data and compared it to annual goals and prior years' performance, viewed IRS operations, reviewed relevant external documentation including our reports and reports of the Treasury Inspector General for Tax Administration, and interviewed IRS officials and external stakeholders. We conducted our work primarily at IRS Headquarters in Washington, D.C., and division and field offices including in Atlanta, Georgia. We previously assessed IRS filing season performance data for reliability. For example, we considered filing season performance measures and data that cover the quality, accessibility, and timeliness of IRS's services to be objective and reliable based on that work. Since the data sources and procedures for producing this year's filing season data have not significantly changed from prior years, we determined that the data were sufficiently reliable for the purposes of this report. To the extent possible, we corroborated information from interviews with documentation and data and where not possible, we report the information as attributed to IRS officials. We conducted this performance audit from January through May 2009 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

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<sup>3</sup>Most taxpayers file their 2008 tax returns from January 1 to April 15, 2009, which is the deadline for filing individual income tax returns. However, millions of taxpayers received extensions from IRS, which allows them to delay filing until as late as October 15.

<sup>4</sup>Refund anticipation loans (RAL) are short-term, often high-interest loans made by paid preparers or banks in connection with a federal or state refund, or both. Refund anticipation checks (RAC) are not loans, but instead are a refund delivery option that occurs after IRS direct deposits a refund into a temporary account set up by a financial institution. RACs are less costly than RALs and allow taxpayers to pay return preparation and fees out of their refunds.

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## Results

On May 28, 2009, we briefed subcommittee staff on IRS's filing season performance to date. This report transmits updated materials used at the briefing and reprinted in appendix I.

### IRS

- processed 127 million individual income tax returns, and issued 103 million refunds, for \$276 billion, as of May 15, 2009, with overall refund timeliness comparable to last year;
- dealt with millions of unexpected taxpayer errors calculating the RRC, which delayed some refunds for up to 7 days;
- received 91 million returns, or 72 percent, electronically which reduced the need for labor intensive processing of paper returns;
- processed 39 million tax returns on the Customer Account Data Engine (CADE), the new, partially completed taxpayer accounts database, 27 percent more than last year;
- stopped work on CADE, due to IRS's concerns over increasing complexities in system development, pending a strategy review, which raises questions about CADE's future growth;<sup>5</sup>
- reduced its goal for taxpayer access to telephone assistors; and
- experienced continued unexpected high call volume, some of it stimulus-related, that caused telephone performance to fluctuate throughout the filing season.

The number of taxpayers requesting a RAL, a short-term, often high-interest loan made by paid preparers or banks to taxpayers in connection with the tax return, decreased 15 percent from last year to 8.4 million. The number of taxpayers requesting a RAC, which is not a loan, but is where taxpayer refunds are deposited into a temporary bank account from which return preparation fees can be paid, increased 10 percent compared to last year to 11.5 million. IRS officials have stated that the need for RALs and RACs can be reduced by, for example, shortening the time it takes to receive a refund.

IRS is tracking the number of taxpayers taking advantage of its expanded flexibilities in its Offer in Compromise program. However, IRS does not have plans to track the number of taxpayers using expansions of other programs, in part, because of the difficulty of attributing increases to its actions.

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<sup>5</sup>GAO, *Internal Revenue Service: Assessment of IRS's Fiscal Year 2010 Budget Request*, [GAO-09-754T](#) (Washington, D.C.: June 3, 2009).

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Appendix I provides more details on IRS's 2009 filing season performance.

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## Agency Comments

IRS officials provided technical comments for this report, which we incorporated where appropriate.

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As agreed with your offices, unless you publicly announce its contents earlier, we plan no further distribution of the report until 30 days after its date. At that time, we will send copies of this report to the Chairman and Ranking Members of other Senate and House committees and subcommittees that have appropriation, authorization, and oversight responsibilities for IRS. We are also sending copies to the Commissioner of Internal Revenue, the Secretary of the Treasury, the Chairman of the IRS Oversight Board, and the Director of the Office of Management and Budget. Copies are also available at no charge on the GAO Web site at <http://www.gao.gov>.

If you or your staff have any questions or wish to discuss the material in this report further, please contact me at (202) 512-9110 or at [whitej@gao.gov](mailto:whitej@gao.gov). Contact points for our offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made contributions are Vida Awumey, Kara Eusebio, Angela Leventis, Natalie Maddox, Neil A. Pinney, Joanna M. Stamatiades, and Sabrina C. Stregle.

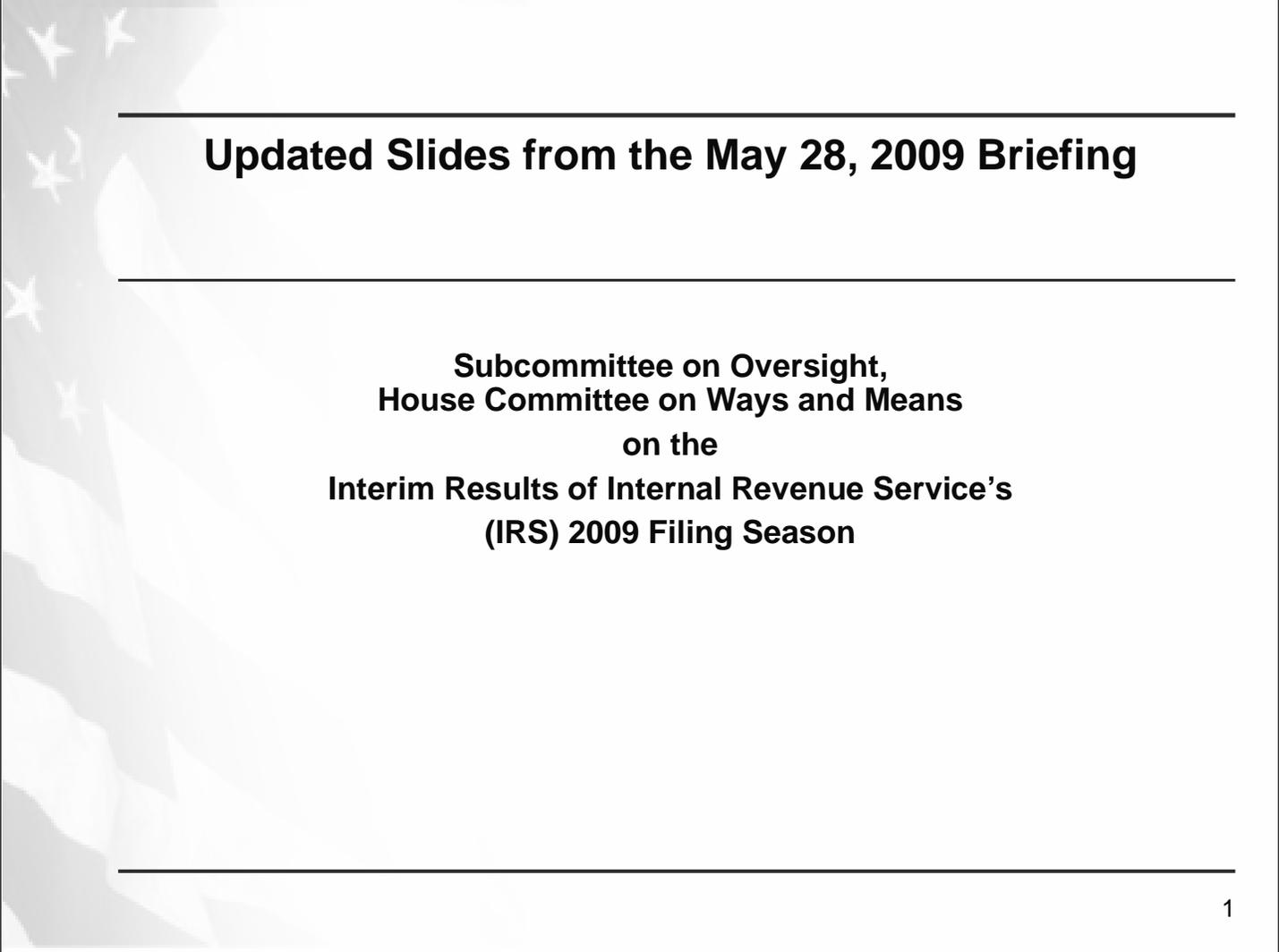


James R. White  
Director, Tax Issues  
Strategic Issues

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# Appendix I: Updated Slides from the May 28, 2009 Briefing

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## Updated Slides from the May 28, 2009 Briefing

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**Subcommittee on Oversight,  
House Committee on Ways and Means  
on the  
Interim Results of Internal Revenue Service's  
(IRS) 2009 Filing Season**

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## Objectives, Scope, and Methodology

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- Our objectives are to
    1. assess IRS's 2009 filing season performance in processing tax year 2008 individual income tax returns and providing taxpayer assistance including telephone service, compared to prior years' performance and compared to selected performance goals;
    2. describe taxpayer usage of refund anticipation loans (RAL) and refund anticipation checks (RAC); and
    3. identify what IRS knows about the number of taxpayers taking advantage of its assistance to financially distressed taxpayers.
  - We reviewed performance and production data, IRS strategic plans and goals, IRS and other external reports, observed IRS operations, attended performance meetings, and interviewed IRS officials and external stakeholders.
  - We previously assessed IRS filing season performance data for reliability. We considered performance measures and data that cover the quality, accessibility, and timeliness of IRS's services to be objective and reliable based on that work. Since the data sources and procedures have not significantly changed from prior years, we determined that the data were sufficiently reliable for the purposes of this report. To the extent possible, we corroborated information from interviews and where not possible, we attributed the information. We conducted this performance audit at IRS headquarters in Washington, D.C. and division and field offices including in Atlanta, Ga. from January through May 2009, in accordance with generally accepted government auditing standards and as part of our ongoing filing season work.
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## Results in Brief

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1. For the 2009 filing season
    - IRS processed 127 million returns, 72 percent of which have been filed electronically, and issued 103 million refunds. The dollar amount of refunds have increased by \$43.5 billion (19 percent) compared to last year;
    - Customer Account Data Engine (CADE) processing increased, but future growth is uncertain because IRS has stopped work on CADE pending a strategy review due to concerns over increasing complexities in system development; and
    - IRS reduced its goal for telephone access and performance fluctuated during the filing season.
  2. The number of taxpayers requesting RALs from paid preparers or banks decreased to 8.4 million, while the number of taxpayers requesting RACs increased to 11.5 million.
  3. IRS is tracking the number of taxpayers using some, but not all of its expanded assistance to financially distressed taxpayers.
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## Despite challenges, processing of returns and refunds was comparable to last year

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- Recent tax law changes created additional processing and taxpayer assistance workload for IRS.
    - The Economic Stimulus Act of 2008 contained the recovery rebate credit (RRC), which authorized last year's economic stimulus payments and allowed for taxpayers that did not receive the full economic stimulus payment to receive some or all of the unpaid credit if they became eligible with their 2008 return.
    - The American Recovery and Reinvestment Act of 2009 (Recovery Act) includes some provisions, such as the first-time homebuyer credit, which affected 2008 returns and generated taxpayer inquiries.
  - IRS's Web site also listed five areas of expanded assistance to financially distressed taxpayers, including adding flexibility for missing an installment agreement payment.
-

## Dollar amount of refunds and number of direct deposited refunds increased by 9 percent or more

- As of May 15, 2009, IRS has processed over 127 million individual tax returns. Of those returns, 91 million, or 72 percent have been filed electronically.
- Electronic filing is important because
  - taxpayers get their refunds faster,
  - processing is more accurate and costs are lower to IRS, and
  - more return information is available for research and enforcement than with paper returns.
- Overall refund timeliness was similar to last year.

Table 1: Number of refunds and amounts

Refunds	2007	2008	2009	Percentage change from 2008 to 2009
Number of refunds (in millions)	98.3	99.1	103.3	4.2
Dollar amount of refunds (in billions)	\$221.3	\$232.8	\$276.4	18.7
Number of direct deposits (in millions)	59.7	64.5	70.6	9.4

Source: GAO analysis of IRS data

Data from January 1 through May 18, 2007, May 16, 2008, and May 15, 2009.

## Returns processed on CADE increased

Table 2: CADE Processing

CADE	2008	2009
Returns processed (in millions)	30.3	38.6
Refunds issued (in millions)	28.7	34.4
Dollar amount of refunds issued (in billions)	\$43.8	\$57.8
Payments received* (in millions)	NA	7.0
Dollar amount of payments received (in billions)	NA	\$9.2

Source: GAO analysis of IRS data.  
Data from January 1 through May 16, 2008 and May 15, 2009.

\*Beginning this year, CADE has the capability of processing certain returns with payments. NA Means not applicable.

- Although CADE processed almost 28 percent more returns this year than last year, future growth is uncertain given that IRS has stopped work on CADE while rethinking its strategy for managing taxpayers' accounts because of concerns over increasing complexities in system development.
- CADE processes returns and refunds between 1 -8 days faster than legacy systems.

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## Free File usage declined

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- IRS officials attribute the decline to free commercial tax software offered outside of the free file program.<sup>1</sup>

Table 3: Use of the Free File Program and Fillable Forms (in millions)

	2008	2009
Free File	4.6	2.9
Fillable forms <sup>a</sup>	NA	.3

Source: GAO analysis of IRS data.

Data from January 1 through May 22, 2008 and May 21, 2009.

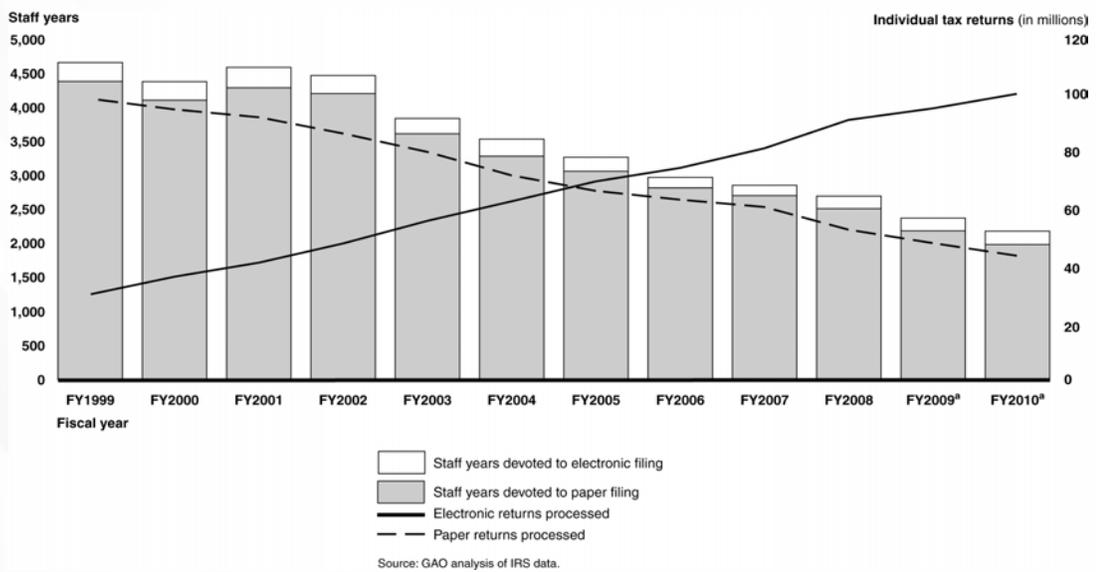
<sup>a</sup>For the 2009 filing season, taxpayers can now fill out electronic versions of some of the most common tax forms, and submit them online for free. NA means not applicable.

<sup>1</sup>Taxpayers below an income ceiling can access the Free File program offered through IRS's Web site by a consortium of tax preparation companies that offer free on-line tax preparation and filing services for qualifying taxpayers.

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## Electronic filing continued to increase and generate staff savings

Figure 1: Number of Individual Returns and IRS Staff Years for Individual Paper and Electronic Processing



## Taxpayer errors calculating RRC delayed some refunds early in the filing season

Millions of tax returns had RRC errors, which resulted in a delay in refund timeliness from 1 day to a week. IRS took actions to address the errors including

- developing an automated tool to correct the errors more quickly (the errors affected returns filed early in the filing season, which are predominately electronic),
- outreaching to paid preparers and other stakeholders, and
- developing a new notice that is designed to better explain IRS's actions in correcting the error.

Table 4: Comparison of Total Expected to Actual Errors on Electronic and Paper Individual Tax Returns (in millions)

Returns	Returns with errors	
	Expected	Actual
Electronic	2.1	9.2
Paper	9.9	11.6
<b>Total Returns</b>	12.1	20.8

Source: GAO analysis of IRS data.  
Data from January 1 through May 15, 2009.

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## IRS reduced its goal to taxpayer access to telephone assistors

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- IRS officials said that they reduced goals because of resource tradeoffs.

Table 5: IRS telephone assistance goals (Fiscal years 2005 – 2009)

	2005	2006	2007	2008 <sup>a</sup>	2009
Percentage of callers seeking and receiving assistance	82	82	82	82	77

Source: GAO analysis of IRS data.

<sup>a</sup> According to IRS officials, IRS revised its original goal of 82 percent down to 74 percent due to the increase in call volume related to the economic stimulus.

## As of early May 2009, taxpayer access to IRS assistors was lower than 2008

Table 6: Calls to IRS (in millions)

	2007	2008	2009
Assistor calls answered	16.7	19.6	20.3
Automated calls answered	19.0	25.6	23.1
Abandoned calls	10.4	17.1	17.8
Busies and IRS disconnects	.9	4.1	5.1
Total calls to IRS	47	66.4	66.2

Source: GAO analysis of IRS data.  
Data from January 1 through May 12, 2007, May 10, 2008 and May 9, 2009.

Table 7: Percentage of Callers Receiving Assistance and Average Wait Time

	2007	2008	2009
Percentage of callers seeking and receiving assistance	82.4	69.6	65.5
Average wait time (in minutes)	4.2	6.5	8.5

Source: GAO analysis of IRS data.  
Data from January 1 through May 12, 2007, May 10, 2008 and May 9, 2009.

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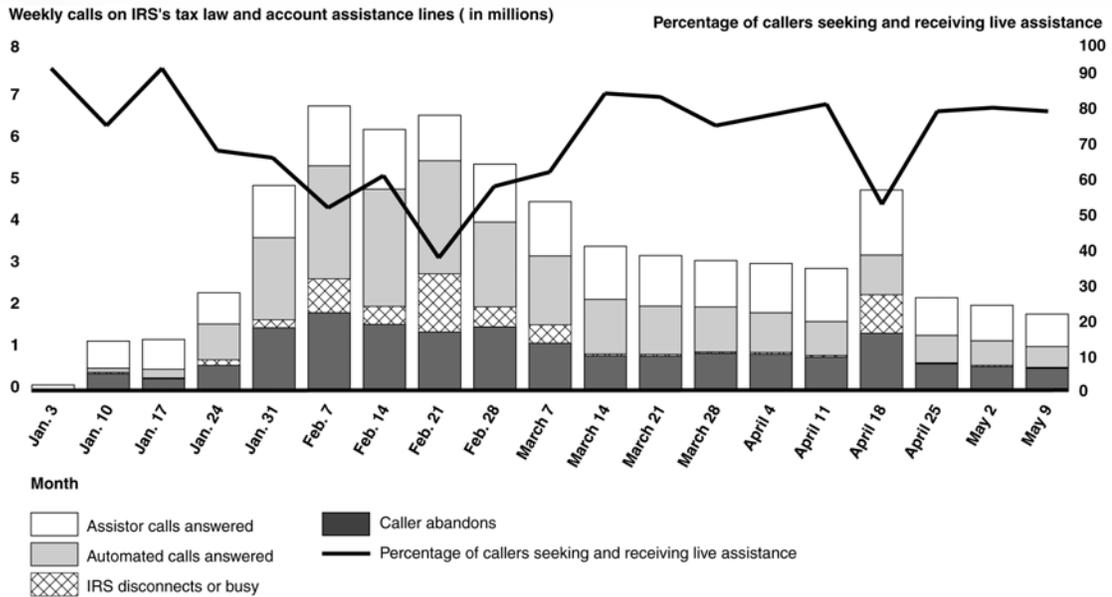
## Reasons for call demand and effect on telephone operations

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- IRS anticipated an increased call volume in part because it replaced the electronic signature form (Form 8453) with a personal identification number—creation of the personal identification number required the prior year’s adjusted gross income (AGI)—and because of math error notices due to incorrect calculations of RRC. Call demand also increased as a result of taxpayer inquiries related to tax law changes.
    - IRS took actions to minimize the effect of these calls, including implementing new announcements on its telephone lines instructing customers on where to find AGI on their prior year return, changing RRC error notices to inform taxpayers that no further action was required, and adding an RRC calculator to IRS’s web site to help taxpayers accurately calculate their credit amounts.
  - As of May 9, 2009, AGI assistor demand was twice as much as IRS expected—5 million versus 2.4 million in projected demand. Conversely, RRC assistor demand also exceeded plan with 3.7 million actual attempts as compared to 3.3 million in projected demand.
  - As Fig. 2 shows, IRS’s telephone assistance performance fluctuated during the year.
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## Call volume and accessibility fluctuated during 2009

Figure 2: Weekly Toll-free Calls and Percentage of Callers Seeking and Receiving Live Assistance



Source: GAO analysis of IRS data.

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## IRS.gov

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- IRS's Web site continues to be used extensively. Web services are much less costly to IRS than telephone services. As of May 20, 2009
    - IRS's Web site was visited 205.2 million times, 10 percent decrease from last year;
    - Taxpayers downloaded 107.4 million forms and publications, similar to last year;
    - Taxpayers searched IRS's Web site 41.2 million times, a 12 percent increase from last year;
    - "Where's My Refund?" visits increased to 48.9 million from 34.0 million last year; and
    - "How Much Was My Stimulus Payment?", a new feature this year, was visited 54 million times.
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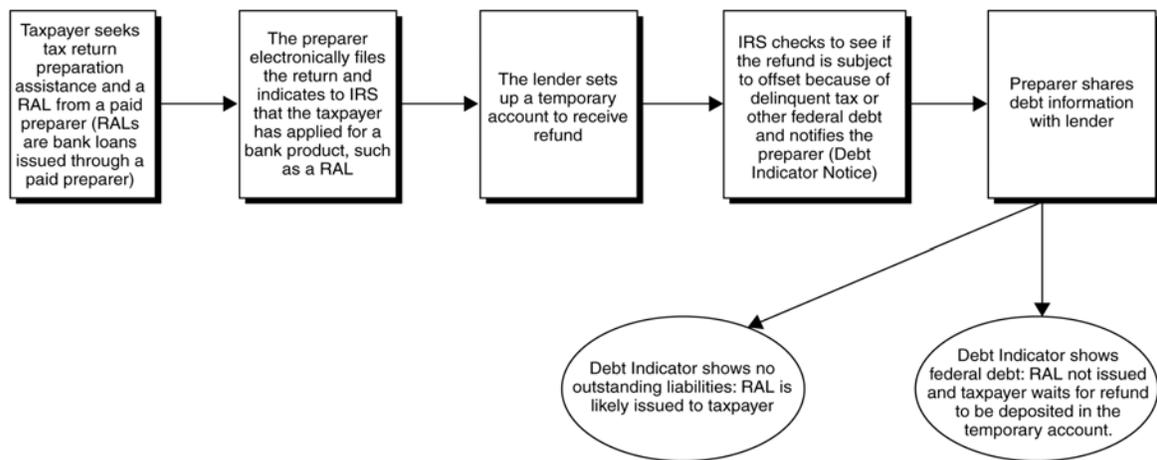
## Refund Anticipation Loans (RALs) and Refund Anticipation Checks (RACs)

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- RALs are short-term, often high-interest loans made by paid preparers or banks to taxpayers in connection with the federal and/or state tax returns. The amount of the loan is based on the anticipated tax refund.
- RACs are not loans, but instead are a refund delivery option that occurs after IRS direct deposits a refund into a temporary account set up by a financial institution.
  - RACs are less costly to taxpayers than RALs, but more expensive than receiving a refund directly.
  - RACs allow taxpayers to pay for return preparation and RAC fees out of their refunds, and can be attractive to taxpayers without bank accounts.
  - The lender sets up a temporary account for the taxpayer, so when a taxpayer is turned down for a RAL their refund automatically goes towards a RAC.

## Process for Applying for and Receiving a RAL

Figure 3: Process for Applying for and Receiving a RAL



Source: GAO analysis of IRS data.

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## RAL requests declined, while RAC requests increased

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Early in the filing season, some lenders did not offer RALs because of taxpayer errors related to claiming too much RRC.

IRS officials stated that the need for RALs or RACs can be reduced by, for example, shortening the time it takes to receive a refund and continuing to inform taxpayers about their financial choices.

Table 8: Refund anticipation loans and checks requested by taxpayers (in millions)

	2008	2009	Percentage change between '08 and '09
RAL	9.9	8.4	-15.2
RAC	10.4	11.5	10.0

Source: GAO analysis of IRS data.  
Data from January 1 through May 16, 2008 and May 15, 2009.

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## **IRS's actions to provide expanded assistance to financially distressed taxpayers**

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- IRS's Web site listed five actions to help financially distressed taxpayers
  - adding flexibility for missed Installment Agreement payments,
  - postponing collection actions,
  - expediting levy releases,
  - adding reviews for Offers in Compromise on home value, and
  - adding flexibility in Offers in Compromise defaults.
- In addition, IRS revised its Offers in Compromise low-income processability procedures.

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## **IRS is tracking the number of taxpayers using some of its expanded assistance to financially distressed taxpayers**

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- For the three Offers in Compromise actions, IRS officials told us they were tracking the number of taxpayers taking advantage of the expanded flexibilities. IRS reported
  - 5 cases have been referred for a second property evaluation;
  - 1,818 potential default letters were mailed and 293 responses were received. Of the responses received, 222 (76 percent) requested an extension of time to pay and 71 (25 percent) requested another offer; and
  - 1,028 offers were received without or with less than the required payment. Of these, 236 (23 percent) were determined to meet the new low income criteria.
- For the other three actions, IRS does not plan on measuring the number of taxpayers who take advantage of its expanded assistance, in part, because of the difficulty in attributing increases to its actions.

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## **IRS is tracking the number of taxpayers using some of its expanded assistance to financially distressed taxpayers**

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- IRS also set up an interactive Online Payment Agreement application to its Web site for individuals who owe \$25,000 or less in combined tax, penalties, and interest.
  - As of the end of April, IRS reached 686,000 installment agreements, up 72,000 from the same time last year. More than 5,000 of those agreements were obtained through this application.

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