



September 2020

TAXPAYER SERVICE

IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures

Accessible Version

GAO Highlights

Highlights of [GAO-20-656](#), a report to the Republican Leader, Committee on Ways and Means, House of Representatives

Why GAO Did This Study

According to IRS, providing top-quality service is a critical part of its mission to help taxpayers understand and meet their tax responsibilities. Congress, the National Taxpayer Advocate, and the administration have recognized the importance of improving how taxpayers experience IRS services. Setting goals and objectives with related performance measures and targets are important tools to focus an agency's activities on achieving mission results.

GAO was asked to review IRS's customer service performance measures. This report assesses IRS's (1) goals and objectives to improve the taxpayer experience; (2) performance measures to support improved experiences; and (3) use of performance information to improve the experience, allocate resources, and report performance. To assess IRS's goals, measures, targets, and use of them, GAO compared IRS's practices to key practices in results-oriented management.

What GAO Recommends

GAO is making 7 recommendations, including that IRS identify performance goals, measures, and targets; as well as analyze performance; develop processes to make decisions on resources needed; and report performance on improving the taxpayer experience. IRS indicated that it generally agreed with the recommendations, but that details around their implementation were under consideration and would be provided at a later date.

View [GAO-20-656](#). For more information, contact Jessica Lucas-Judy at (202) 512-9110 or LucasJudyJ@gao.gov

September 2020

TAXPAYER SERVICE

IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures

What GAO Found

The Internal Revenue Service's (IRS) mission and strategic plan state expectations for IRS to improve the taxpayer experience and services it provides. However, IRS and its divisions that manage programs serving the largest taxpayer groups—the Wage and Investment (W&I) and the Small Business/Self-Employed (SB/SE) divisions—did not have performance goals to specify the desired improvements. For example, W&I aligned its service programs to IRS's strategic objectives for taxpayer services that state broad types of management activities such as monitoring the taxpayer experience and addressing issues. However, it did not have performance goals that specify outcomes to improve the taxpayer experience, such as reducing taxpayer wait times for telephone assistance.

Because IRS and these two divisions do not have performance goals for improving the taxpayer experience, IRS does not have related performance measures. IRS has many performance measures—including more than 80 for W&I and SB/SE—for assessing the services it provides, such as related to timeliness and accuracy of information provided to taxpayers. However, these existing measures do not assess improvements to the taxpayer experience, such as whether tax processes were simpler or specific services met taxpayers' needs. The division-level measures also lack targets for improving the taxpayer experience. Further, the existing measures do not capture all of the key factors identified in Office of Management and Budget guidance for how customers experience federal services, including customer satisfaction and how easy it was to receive the services. As a result, IRS does not have complete information about how well it is satisfying taxpayers and improving their experiences.

IRS analyzes its taxpayer service measures to compare performance with targets but the analyses provide few insights and no recommendations to improve the taxpayer experience, such as to provide more timely tax filing guidance. Also, IRS does not have a process to use service measures to guide decisions on allocating resources to improve the taxpayer experience. As a result, IRS is challenged to use performance data to balance resource allocation for efforts to improve the taxpayer experience compared with other IRS efforts. Finally, IRS reports limited information to the public about performance related to the taxpayer experience for transparency and accountability.

The table below summarizes important management practices that IRS did not fully follow to provide taxpayers a top-quality service experience.

Practices Not in Place for IRS's Taxpayer Service Mission Goals and Objectives to Improve the Taxpayer Experience

Performance goals to improve the taxpayer experience at strategic and program levels

Performance measures linked with strategic and program goals to improve the taxpayer experience and targets set for achieving them

Use of measures to make decisions to improve and report taxpayer experience performance

Source: GAO. | [GAO-20-656](#)

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Abbreviations

CAP goal	Cross-Agency Priority goal
COVID-19	Coronavirus Disease 2019
ESAPR	Enterprise Self Assistance Participation Rate
GPRA	Government Performance and Results Act of 1993
GPRAMA	GPRA Modernization Act of 2010
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IT	Information Technology
IVR	Interactive Voice Response

OMB	Office of Management and Budget
ROI	Return on Investment
SB/SE	Small Business/Self Employed Division
TAS	Taxpayer Advocate Service
Treasury	Department of the Treasury
W&I	Wage and Investment Division

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September 23, 2020

The Honorable Kevin Brady
Republican Leader
Committee on Ways and Means
House of Representatives

Dear Mr. Brady,

IRS's stated mission is to "provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all." IRS serves taxpayers in many ways, including through toll-free telephone assistance and the IRS.gov website, where taxpayers can learn how to comply with tax laws in filing a tax return or when to expect a refund to arrive.

Congress, the National Taxpayer Advocate, and the administration, have recognized the critical importance of IRS services to taxpayers and the need to improve them. For example, to improve the taxpayer experience in receiving services, in June 2019, Congress passed the Taxpayer First Act, which the President signed in July 2019. The Act requires IRS to develop and implement a strategy to meet reasonable taxpayer service expectations and adopt leading practices on customer service from the private sector, among other things.¹ Furthermore, a June 2018 National Taxpayer Advocate report said that voluntary tax compliance is heavily linked to customer service and experience, noting that customer survey data shows that taxpayers' experience with IRS lags behind service received from other government agencies and the private sector.²

Also, the administration has established a cross-agency priority goal for a modern, streamlined, and responsive customer experience across

¹Taxpayer First Act, Pub. L. No. 116-25, § 1101, 133 Stat. 981, 985–986 (July 1, 2019). For example, the Act requires IRS to develop proposals for service improvements and to track its progress in implementing the strategy. Our report uses the term taxpayer instead of customer in referring to IRS services. We occasionally use the term customer depending on the usage by stakeholders, including Congress and IRS, such as in discussing customer service or customer satisfaction.

²National Taxpayer Advocate, *Fiscal Year 2019 Objectives Report to Congress*, Vol 1, IRS Publication 4054 (Rev. 06-2018).

government that is comparable to leading private-sector organizations. To help achieve this goal, the Office of Management and Budget (OMB) designated IRS as one of 25 high-impact federal service providers and issued guidance for these providers to follow to manage customer experience and improve service delivery.³

As we have previously reported, setting goals and objectives and identifying related performance measures with targets are important tools to focus a federal agency's activities and resources on achieving mission results.⁴ An agency can use such tools to improve the customer experience through the performance of its programs that provide services.

You asked us to review IRS's measures of the service it provides taxpayers as compared to leading practices of public and private sector service providers. This report assesses the extent to which IRS's service efforts to provide a top-quality taxpayer experience reflect leading practices for (1) establishing goals and objectives, (2) identifying related performance measures, and (3) using performance information to improve the experience, to support decisions to allocate resources, and to report performance. The report focuses on service performance goals and measures IRS-wide and in the two IRS divisions that serve the largest groups of taxpayers—the Wage and Investment Division (W&I) and Small Business/Self-Employed Division (SB/SE).

For our three objectives, we compared IRS's identification and use of performance goals and measures to selected leading management practices to help agencies achieve mission results, such as to support IRS's mission to provide top-quality service. For example, we determined whether IRS had established strategic goals and performance goals with measures to assess its performance in providing a top-quality service experience. We identified the selected leading practices by reviewing GAO's work on performance management and accountability that sets forth a general framework for federal agencies to define mission and desired outcomes, measure performance, and use performance information. We also interviewed knowledgeable industry professionals

³OMB, Preparation, Submission, and Execution of the Budget, Circular No. A-11, Section 280 (July 10, 2020).

⁴For example, see GAO, *Managing for Results: Enhancing the Use of Performance Information for Management Decision Making*, [GAO-05-927](#) (Washington, D.C.: Sep. 9, 2005).

and researchers to identify leading practices for measuring the customer experience.

To assess the extent to which IRS established service performance goals and objectives to provide a top-quality taxpayer experience, we compared leading practices to IRS's current strategic plan, focusing on whether IRS's strategic goals and objectives discuss the taxpayer experience.⁵ We also compared the practices to the strategic plan and W&I and SB/SE annual operating plans for fiscal year 2020, to determine whether IRS had performance goals for taxpayer experience that align with the relevant strategic goals and objectives through to the W&I and SB/SE divisions that provide services to taxpayers.

To assess the extent to which IRS identified performance measures to support achievement of IRS's goals and objectives to provide a top-quality taxpayer experience, we identified performance measures that IRS linked to its strategic goals and objectives and discussed these measures with W&I and SB/SE officials. We compared leading practices to these identified measures to assess their linkage to any related IRS performance goals on taxpayer experience. We analyzed whether IRS's measures adhered to OMB's guidance for the Customer Experience Cross Agency Priority goal.

To assess the extent to which IRS used performance information to improve the taxpayer experience, support decisions to allocate resources, and report performance, we compared IRS actions to leading practices and relevant guidance. This includes IRS guidance on analyzing performance measures' data and developing budgets, and the Performance.gov website for procedures on reporting data. For more details about our objectives, scope, and methodology, see appendix I.

We conducted this performance audit from March 2019 to September 2020 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 audit objectives.

⁵IRS, *Internal Revenue Service Strategic Plan FY2018-2022*, Publication 3744 (Rev. 4-2018).

Background

Customer Experience in Services Provided by Federal Agencies

Customer experience, as outlined in OMB guidance, refers to the combination of factors that result from service interactions between an individual, business, or organization and the federal government over the duration of a single interaction or a continuing relationship.⁶ Improving the customer experience when receiving services is an important presidential management priority goal. OMB has provided related guidance for certain high impact federal entities to improve the customer experience in receiving service from them, including IRS.⁷ The guidance is to, among other purposes, establish a customer experience-mindful culture across federal government services. OMB has determined that improving the customer experience across government will improve customer satisfaction with federal services. In addition, OMB has required that high-impact programs use customer feedback and develop measures to monitor and facilitate progress in improving experiences.

OMB guidance identifies seven factors that affect how customers experience federal services.⁸ These factors are:

- satisfaction (whether the customer is satisfied with service received),
- confidence/trust (whether the interaction increased confidence in the federal program/service or the ability to serve its relevant population),

⁶OMB, *Preparation, Submission, and Execution of the Budget*, Circular No. A-11, Section 280 (July 10, 2020). OMB designated 25 federal entities as High-Impact Service Providers that are required to implement the guidance. IRS is the only designated High-Impact Service Provider for the Department of Treasury.

⁷OMB developed this guidance for high impact federal entities to implement based on the GPRA Modernization Act of 2010 (GPRAMA), which requires that the federal government establish outcome-oriented priority goals for a limited number of crosscutting policy and management areas. 31 U.S.C. § 1120(a). OMB coordinates with agencies to develop these priority goals for those areas.

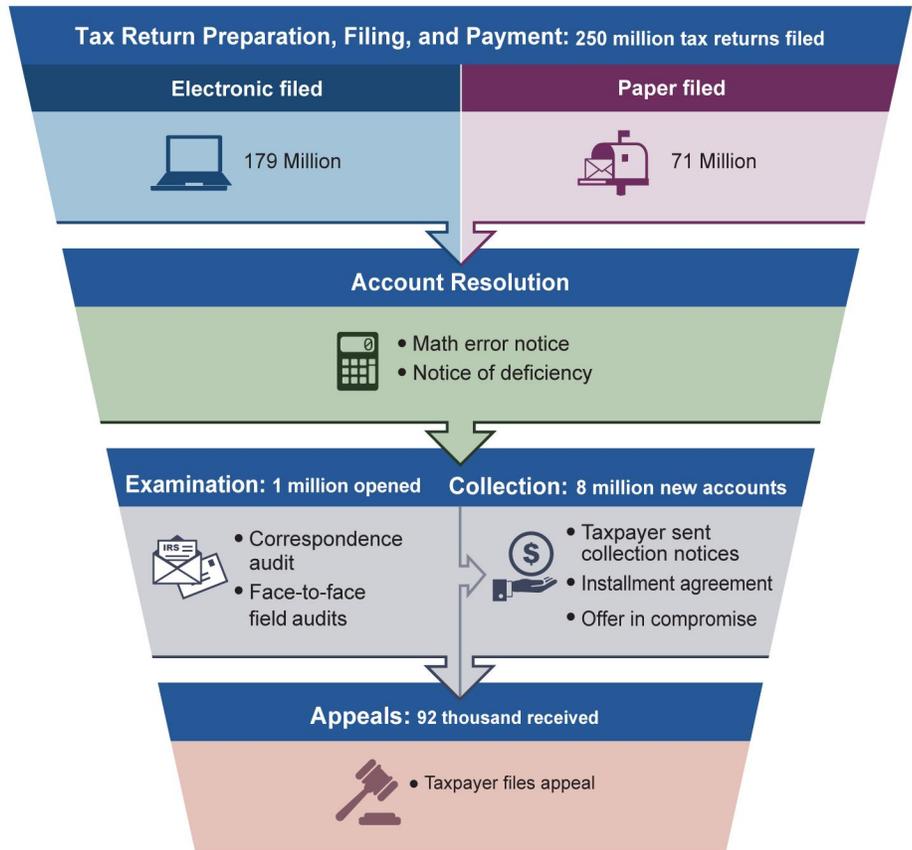
⁸OMB developed the factors using leading practices from the private and public sectors, including Fortune 500 companies, market research institutions, and international organizations, according to OMB.

-
- effectiveness/quality (whether the customer's need was addressed or issue was resolved),
 - ease/simplicity (whether it was easy to complete what needed to be done),
 - efficiency/speed (whether it took a reasonable amount of time to complete what needed to be done),
 - equity/transparency (whether the customer was treated fairly/understood what was being asked of the customer throughout the process), and
 - employee helpfulness (whether employees the customer interacted with were helpful).

The Customer Experience through Interactions with IRS

Taxpayers interact with IRS services as they take steps involving their tax obligations. This experience may involve a one-time interaction or multiple interactions over time through the tax process, as shown in figure 1.

Figure 1: The Tax Process Phases with Example Service Interactions between IRS and Taxpayers



Source: GAO analysis of IRS information. | GAO-20-656

Note: Numbers cited come from IRS's 2018 Databook. We included the appeals process to illustrate the tax process from beginning to end but did not include it in our scope.

The largest taxpayer groups are served by the W&I and SB/SE divisions. According to IRS, about 116 million individual filers are under W&I. Taxpayers under SB/SE include about 41 million self-employed taxpayers and about 9 million businesses with assets of less than \$10 million, according to IRS. In general, SB/SE administers examination and collection programs for both taxpayer groups.

Taxpayers can find themselves engaged in various activities within each phase. For example, within the account resolution phase after a taxpayer files a return, a taxpayer can have service interactions for activities to resolve issues involving identity theft, math errors, and refunds.

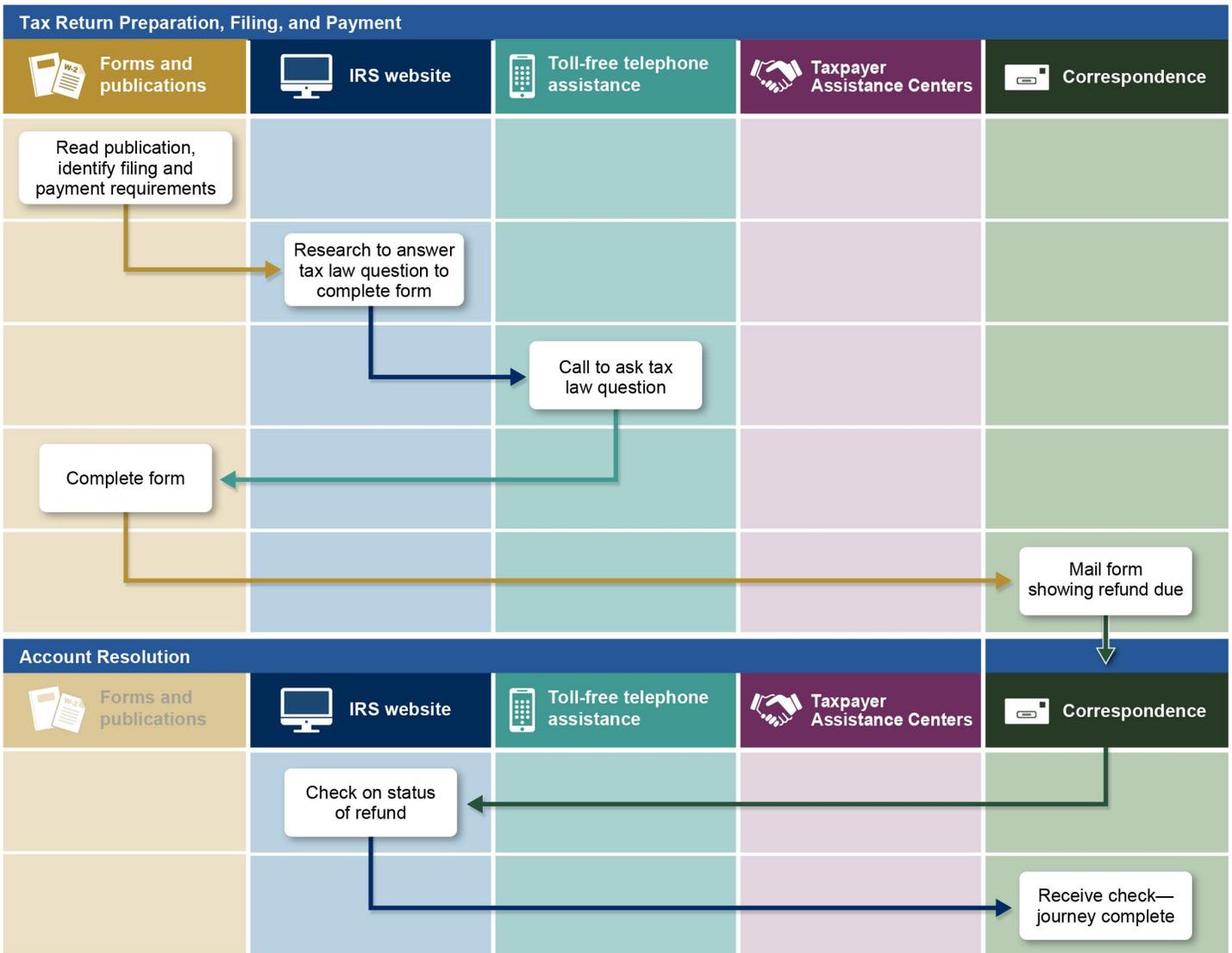
Taxpayers also can interact with IRS through five mechanisms, or what IRS refers to as service channels, including:

- tax forms and publications,
- website (IRS.gov),
- toll-free telephone assistance operations,
- in-person taxpayer assistance centers, and
- correspondence.

The Coronavirus Disease 2019 (COVID-19) pandemic affected IRS operations and availability of services. For example, as of August 2020, access to live assistance by telephone was limited; in-person taxpayer assistance center services were unavailable until centers began reopening in phases in late June 2020, according to IRS.

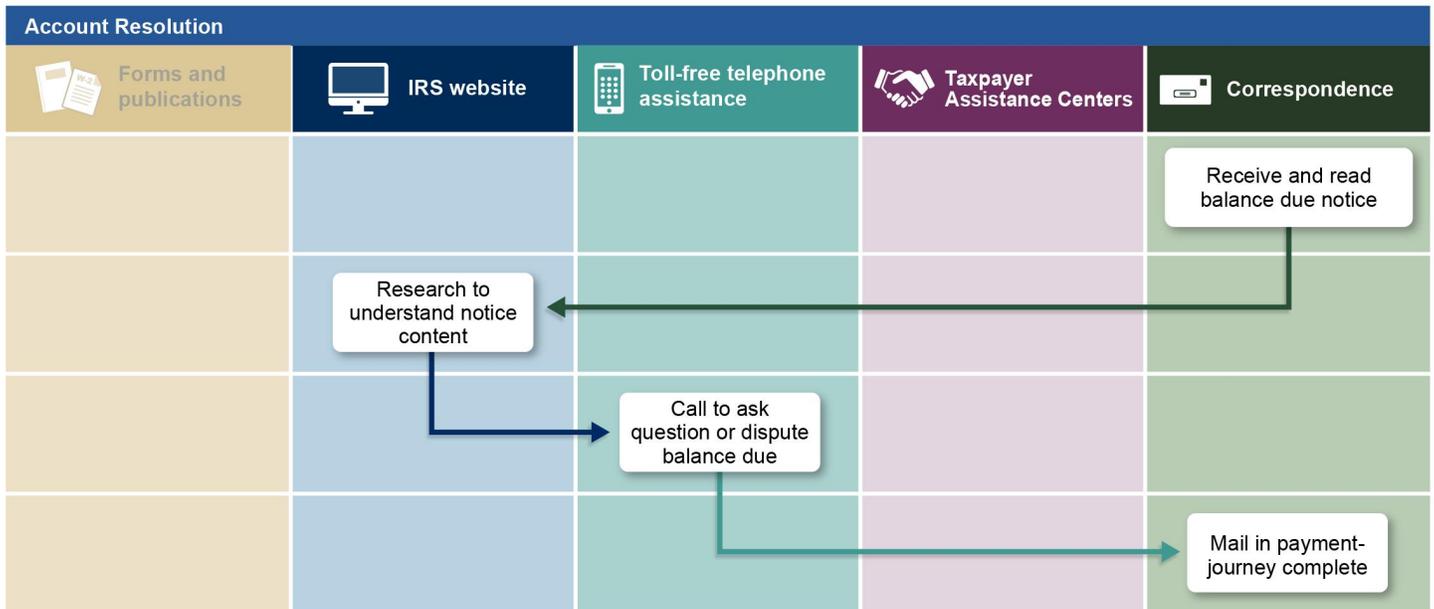
Finally, the taxpayer experience could include a series of interactions over a multistage process, which is how OMB guidance defines a journey. Figures 2 and 3 below illustrate possible taxpayer journeys in two phases: filing a paper tax return with a refund due and resolving a filed return for which the tax owed was not paid, showing the service channel interactions that could be involved.

Figure 2: Example of a Taxpayer Journey in Preparing and Filing a Paper Tax Return Due a Refund



Source: GAO. | GAO-20-656

Figure 3: Example of an Account Resolution Taxpayer Journey after Return Filing Without Paying Tax Due



Source: GAO. | GAO-20-656

Results-Oriented Performance Management Practices to Achieve Strategic Goals and Objectives

As we have previously reported in a body of work on performance management and accountability since passage of the Government Performance and Results Act of 1993, federal agencies can adopt several leading practices in results-oriented performance management to help them achieve strategic goals and objectives.⁹ In agency strategic planning, strategic goals generally are the broadest and highest level;

⁹See [GAO-05-927](#) as well as GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: September 2014); GAO, *Tax Administration: IRS Needs to Further Refine its Filing Season Performance Measures*, [GAO-03-143](#) (Washington, D.C.: Nov. 22, 2002); GAO, *Results-Oriented Government: Using GPRA to Address 21st Century Challenges*, [GAO-03-1166T](#) (Washington, D.C.: Sept. 18, 2003); GAO, *Results-Oriented Budget Practices in Federal Agencies*, [GAO-01-1084SP](#) (Washington, D.C.: August 2001); and GAO, *Executive Guide: Effectively Implementing the Government Performance and Results Act*, [GAO/GGD-96-118](#) (Washington, D.C.: June 1, 1996). We cite these reports at the beginning of each report section where we identify the leading performance practices that we compared to how IRS defines mission and desired outcomes, measures performance, and uses performance information on taxpayer experience.

they are long-term and outcome-oriented. Strategic objectives indicate how these goals are to be achieved with more specificity about desired results. Performance goals are near-term, quantifiable, and objective goals against which progress can be assessed—generally by one or more performance measures. Showing how performance goals and measures link to and support specific strategic goals and objectives can help the agency and its stakeholders assess near-term progress towards long-term outcomes.

IRS’s strategic plan lays out six strategic goals (see appendix II), which it depicts in its Strategic Plan Measures Map. Figure 4 shows the segment of the map focusing on the strategic goal that IRS identified for taxpayer service, as well as three related strategic objectives and eight measures.¹⁰

Figure 4: Excerpt of IRS Strategic Plan Measures Map Showing the Strategic Goal for Taxpayer Service and Related Strategic Objectives and Measures

Category	Service		
Strategic Goal	Empower and enable all taxpayers to meet their tax obligations		
Goal Level Measure	Enterprise Self Assistance Participation Rate (ESAPR)		
Strategic Objective	Simplify the process of filing, correction and payment for all taxpayers and their representatives	Help taxpayers understand their rights and responsibilities through proactive education and tailored outreach	Expand secure digital options for taxpayers and professionals to interact efficiently with the IRS, while maintaining and improving traditional service options
Objective Level Measure	Self-Assisted Services	Timeliness of Filing Season and Critical Tax Exempt/ Government Entities and Business Tax Products Customer Accuracy – Accts Customer Accuracy – Law Taxpayers Satisfied with IRS	ESAPR (new application usage) Customer Service Representative Level of Service

Source: IRS Strategic Plan Measures Map. | GAO-20-656

¹⁰This strategic goal on service is tied to the service component of IRS’s mission and affects the taxpayer experience because it focuses on helping taxpayers meet their tax obligations. We discuss the three strategic objectives and related measures later in this report. In addition to the taxpayer service goal, the other five strategic goals (see appendix II) also are to drive improvements in experience, according to the strategic plan.

IRS Has Strategic Goals and Objectives for Taxpayer Service but Has Not Established Performance Goals to Improve the Taxpayer Experience

Leading Performance Practices

Agencies should:

- establish near-term objective, quantifiable, and measurable performance goals to assess progress towards long-term outcomes in strategic goals and objectives ([GAO-03-143](#));
- cascade performance goals from the strategic to the program levels ([GAO-05-927](#)); and
- align activities and core processes with strategic goals to reinforce these connections for staff and create a greater focus on results ([GAO/GGD-96-118](#)).

Source: GAO | GAO-20-656

To support achievement of its mission to provide top quality service, IRS's strategic plan establishes goals and objectives. As shown in figure 4, IRS established a strategic taxpayer service goal to "empower and enable all taxpayers to meet their tax obligations" with three related objectives to

- simplify the process of filing, correction and payment for all taxpayers and their representatives,
- help taxpayers understand their rights and responsibilities through proactive education and tailored outreach, and
- expand secure digital options for taxpayers and professionals to interact efficiently with the IRS while maintaining and improving traditional service options.

While the goal and objectives do not directly refer to taxpayer experience, our analysis of IRS's statements in the strategic plan shows that the plan states an expectation that IRS will improve the taxpayer experience through services received from IRS, such as by making processes easier and reducing burden and wait times (for details, see table 4 in appendix III).

However, IRS has not established near-term objective, quantifiable, and measurable performance goals at the agency or division levels to assess progress toward an improved taxpayer experience. For example, W&I's annual operations plan for fiscal year 2020 restates IRS's strategic

service objectives and includes statements about W&I's "customer experience focused programs" and improving the customer experience within and across all service channels. However, the plan did not state program performance goals that specified outcomes to improve the taxpayer experience.

Rather, the plan listed service program activities aligned under IRS's strategic taxpayer service objectives that stated broad types of management activities such as monitoring and developing strategies. For example, under the strategic objective to simplify tax processes, the plan noted activities to "monitor taxpayer experiences through various feedback forums...and deliver communications solutions needed to address identified issues and trends." Although W&I's plan included an activity that could improve the telephone service experience by reducing wait times through customer callback technology, it did not cite a performance goal.¹¹ Nor did the plan cite a performance goal in referring to efforts to "establish [a] more consistent and deliberative approach to customer experience delivery" in response to the OMB customer experience priority.

SB/SE had a fiscal year 2020 plan document that referred to its "putting taxpayers first" focus and restated IRS's high-level strategic goals. The document did not align SB/SE program activities with IRS's strategic objectives on taxpayer service or cite performance goals to improve taxpayer experience.

IRS does not have an IRS-wide policy for establishing performance goals at the agency and division levels that align with higher-level strategic goals and objectives. According to W&I guidance, its annual operations plans are to align W&I operations to IRS strategic goals to serve as a roadmap for achieving IRS's mission and goals and by listing action items under IRS strategic goals and objectives. The guidance further states that listed actions are supposed to have specific outcomes. However, as discussed above, W&I actions do not include performance goals for improving taxpayer experience. Similarly, SB/SE has no guidance or requirement to state SB/SE's performance goals that align with IRS's strategic goal and objectives.

¹¹The plan did not specify a performance goal to improve the taxpayer experience, such as for the "average speed of answer" measure with a target and time frame for reaching it. Instead, the plan generally linked the outcome to the customer satisfaction component of IRS's balanced measures. Performance measures are discussed later in this report.

Without performance goals, IRS divisions that provide services to taxpayers do not have a clear picture of what specific actions would improve the taxpayer experience and would align with IRS's higher-level strategic goal and objectives for serving taxpayers. Nor do managers and staff responsible for taxpayer service clearly know how their day-to-day activities can help ensure a focus on improving the taxpayer experience and achieving IRS's mission to provide taxpayers top-quality service.

IRS Has Customer Service Measures but They Do Not Clearly Reflect the Taxpayer Experience

Since IRS does not have agency-wide performance goals to improve the taxpayer experience, it also does not have performance measures with targets linked to such goals. IRS has many measures related to taxpayer service. However, these measures provide limited information on the taxpayer experience for a number of reasons.

IRS's Performance Measures Do Not Clearly Align with Its Strategic Goal and Objectives Related to the Taxpayer Experience

Leading Performance Practices

Agencies should:

- Identify performance measures with targets that tell each agency level how well it is achieving its goals and objectives and whether performance is meeting expectations ([GAO-03-143](#)); and
- Link performance measures with strategic and program goals throughout the agency to show how daily activities contribute to attaining its strategic goals and mission ([GAO/GGD-96-118](#)).

Source: GAO | GAO-20-656

IRS identified eight IRS-wide measures in its Strategic Measures Map that it linked to the strategic service goal and objectives. Of these, we identified six measures for which IRS had set targets to assess performance and that could be related to the taxpayer experience.¹² For each measure, we compared what it assessed to the factors of taxpayer

¹²IRS identified eight measures in IRS's Measures Map that were linked with IRS's strategic service goal and objectives. Two of these measures did not have targets. Of the remaining six measures, we identified measures that could be related to taxpayer experience by determining whether an increase or decrease in performance could indicate a more or less satisfactory service experience for a taxpayer (see appendix I for our methodology).

experience reflected in its linked objective, such as simplifying IRS processes. We found that none of these measures directly addressed the taxpayer experience reflected in the objective or could be used to clearly assess progress toward an improved taxpayer experience, as shown in table 1 below.

Table 1: How Clearly IRS’s Performance Measures with Targets Linked to the Taxpayer Service Strategic Goal and Objectives Assessed Progress in Improving Taxpayer Experience

Taxpayer service strategic objective	Measure name and description	GAO assessment of clarity in assessing taxpayer experience improvement
Simplify the process of filing, correction and payment for all taxpayers and their representatives.	None ^a	Not applicable
Help taxpayers understand their rights and responsibilities through proactive education and tailored outreach.	Timeliness of Critical Tax Products to the Public: The percentage of guidance products issued by a planned date.	Unclear for both measures It is unclear how focusing on the extent to which IRS provided guidance and products by a target date relates to the taxpayer experience in understanding their rights and responsibilities through proactive or tailored education and outreach.
Help taxpayers understand their rights and responsibilities through proactive education and tailored outreach.	Timeliness of Tax Exempt/Government Entity and Business Tax Products: The percentage of guidance products issued by a planned date.	Unclear for both measures It is unclear how focusing on the extent to which IRS provided guidance and products by a target date relates to the taxpayer experience in understanding their rights and responsibilities through proactive or tailored education and outreach.
Help taxpayers understand their rights and responsibilities through proactive education and tailored outreach.	Telephone Customer Accuracy – Tax Law: The estimated percentage of correct answers or resolutions provided in taxpayers’ telephone calls for tax law assistance.	Unclear for both measures Although providing correct tax law and account information as well as resolution is important, it is unclear that measuring the rate at which IRS is correct assesses the taxpayer experience in understanding the information through proactive or tailored education and outreach that met their needs.
Help taxpayers understand their rights and responsibilities through proactive education and tailored outreach.	Telephone Customer Accuracy – Accounts: The estimated percentage of correct answers or resolutions provided in taxpayers’ telephone calls for account assistance. ^b	Unclear for both measures Although providing correct tax law and account information as well as resolution is important, it is unclear that measuring the rate at which IRS is correct assesses the taxpayer experience in understanding the information through proactive or tailored education and outreach that met their needs.

Taxpayer service strategic objective	Measure name and description	GAO assessment of clarity in assessing taxpayer experience improvement
Expand secure digital options for taxpayers and professionals to interact efficiently with the IRS, while maintaining and improving traditional service options.	Enterprise Self-Assistance Participation Rate: The percentage of all assistance contacts for several types of services that were resolved by self-assistance through 20 automated tools in IRS's website and telephone service channels. The service types span issues across service channels and processes such as recorded tax law information, refunds, installment agreement payments, and IRS collection.	Somewhat clear On one hand, a higher rate indicates expanded use of digital options by taxpayers compared to traditional service options. On the other hand, the rate does not indicate which of the 20 tools were used. Nor does it measure the self-assistance experience, such as whether it was more efficient, easy, or satisfactory for the taxpayer, or whether the automated service met a taxpayer's need or resolved an issue. Finally, the rate does not address how well IRS maintained and improved traditional service options.
Expand secure digital options for taxpayers and professionals to interact efficiently with the IRS, while maintaining and improving traditional service options.	Customer Service Representative Level of Service: The number of toll free callers that speak to a Customer Service Representative or receive informational messages divided by the total number of attempted calls.	Somewhat clear Higher performance could indicate greater ease reaching a representative or IRS efficiency in providing information in the telephone service experience. It does not address the taxpayer experience for other traditional service options.

Source: GAO analysis of IRS information. | GAO-20-656

^aThe IRS Strategic Plan Measures Map links the objective with the "Self Assisted Services" measure, which counts uses of automated services. We do not include it in our analysis because the measure does not have a target.

^bThe IRS Strategic Plan Measures Map also links the objective with the "Taxpayers Satisfied with IRS" measure but we do not include it in our analysis because the measure does not have a target.

Similarly, measures at the division level cannot be used to assess progress toward an improved taxpayer experience. IRS has established over 80 measures for its W&I and SB/SE divisions that relate to taxpayer service, according to IRS officials. Because W&I and SB/SE did not have program performance goals on the taxpayer experience, it is unclear how the measures could be used to set targets to assess the divisions' performance in achieving goals on the taxpayer experience.

IRS does not have a procedure for its staff to review and update agency-wide and division measures to align with its strategic and performance goals and objectives. IRS has had the same types of IRS-wide performance measures with targets for many years. As a result, it is difficult to link these measures with the current strategic goal and objectives that create expectations on improving taxpayer experience, as shown in table 1 above. Furthermore, IRS officials said that is not a quick or simple process to establish new measures for an important area such as taxpayer experience, and that years can pass until IRS has enough results to form a baseline for setting targets.

Without clear linkages between performance measures and related performance goals IRS managers and staff that provide taxpayer service

lack roadmaps showing how their daily activities can contribute to goals that relate to improving the taxpayer experience. Without targets for the measures, IRS is challenged to know whether performance is improving to desired levels. In addition, OMB recognizes measurement as a core customer experience function, to include instituting outcome measures to ensure accountability for improving service delivery and communicate performance.¹³

IRS's Performance Measures Do Not Capture Key Taxpayer Experience Factors and Service Channels

Leading Performance Practices

Agencies are to measure customer experience through seven factors of service (OMB Circular No. A-11).

Successful performance measures should cover the activities needed to support the intent of the core programs and the achievement of goals and objectives ([GAO-03-143](#)).

Source: OMB and GAO | GAO-20-656

OMB guides agencies to measure customer experience through seven factors of service. Industry professionals told us that measuring customer experience is critical to identify changes needed to increase satisfaction. Pairing actionable measures with customer feedback on information about specific interactions with the organization can indicate changes to improve outcomes.

As table 2 shows, five IRS measures that could relate to taxpayer experience provide information on two of OMB's seven factors of experience.¹⁴ IRS officials explained that these measures focus on quantitative outcomes such as rates and percentages. The measures do not indicate what might affect the taxpayer experience as represented by the seven factors identified in OMB guidance. For example, none of the five measures provides any information on the factor involving taxpayer satisfaction with service received. Furthermore, IRS developed these measures years before OMB published the seven factors.¹⁵

¹³OMB, Preparation, Submission, and Execution of the Budget, Circular No. A-11, Section 280 (July 10, 2020).

¹⁴We did not include the Enterprise Self Assistance Participation Rate because it is not clear whether or how it assesses experience factors such as ease, efficiency, and satisfaction or whether services effectively met the taxpayer's need or resolved an issue, as discussed in table 1.

¹⁵OMB published the factors in June 2018. Our analyses intended to determine whether any of these IRS measures reflected any of the seven factors.

Table 2: Extent to Which Five IRS Measures Related to Taxpayer Experience Assess Experience Factors

Factors of taxpayer experience	Measures related to taxpayer experience				
	Timeliness of Critical Tax Filing Season Products to the Public	Timeliness of Critical Tax Exempt/ Government Entity and Business Tax Products to the Public	Telephone Customer Accuracy – Tax Law	Telephone Customer Accuracy – Accounts	Customer Service Representative Level of Service
Satisfaction	no	no	no	no	no
Confidence/trust	no	no	no	no	no
Effectiveness/quality	no	no	yes	yes	no
Ease/simplicity	no	no	no	no	no
Efficiency/speed	yes	yes	no	no	yes
Equity/transparency	no	no	no	no	no
Employee helpfulness	no	no	no	no	no

Key: ✓ = yes; ✗ = no

Source: GAO analysis of IRS information. | GAO-20-656

We also found that the five measures provide limited information on IRS service channels. The measures address the service provided to taxpayers through IRS service channels for forms and publications as well as telephone service but not the other three service channels.¹⁶ Further, the measures address two of the four tax phases but not the examination and collection phases. Table 5 in appendix IV shows how these five performance measures align with IRS’s five service channels across its tax process phases.

IRS has no specific requirement that its performance measures assess factors that affect the taxpayer experience as called for by OMB guidance or its taxpayer service channels to cover core program activities. Without such measures, IRS and stakeholders lack clear information to identify

¹⁶In 2013, we reported that IRS planning efforts to expand online services had not set a clear target for improving taxpayer experience and we recommended that IRS establish a numerical or other measureable goal to improve taxpayer satisfaction and a time frame for achieving it. As of June 2020, IRS has not taken action to fully address the recommendation. See GAO, *IRS Website: Long-Term Strategy Needed to Improve Interactive Services*, GAO-13-435 (Washington, D.C.: Apr. 16, 2013). In 2012, we recommended that IRS outline a strategy that defines appropriate levels of telephone and correspondence service and wait time and lists specific steps to manage service based on an assessment of time frames, demand, capabilities, and resources. IRS took action on the recommendation in fiscal year 2017 but has not defined appropriate levels of correspondence service and wait time. See GAO, *2012 Tax Filing: IRS Faces Challenges Providing Service to Taxpayers and Could Collect Balances Due More Effectively*, GAO-13-156 (Washington, D.C.: Dec. 18, 2012).

opportunities to assess and improve IRS's performance in meeting taxpayer expectations for a top-quality service experience.

IRS Has Not Shown that Its Existing Measures Cover Its Highest Impact Taxpayer Journeys and Key Transactions

Leading Performance Practices

Performance measures should be scoped to evaluate the core program activities. Performance measures should ensure that managers have the information needed about performance in core program activities ([GAO-03-143](#)).

Agencies are to identify their highest-impact customer journeys and select transactions within those journeys on which to collect feedback and measure performance (OMB Circular No. A-11).

Source: GAO and OMB | GAO-20-656

Federal agencies are expected to focus their performance measurement on core activities according to leading performance management practices. Consistent with this expectation, OMB guidance says agencies must identify their highest-impact customer journeys (using customer volume, annual program cost, or knowledge of customer priority) and encourages agencies to solicit annual customer feedback on journeys and transactions.¹⁷ The industry professionals who we interviewed stressed the importance of linking measures of journeys and transactions to get a complete picture of the customer experience. Within important journeys, they also said that an organization should identify what transactions matter most to customers. Without the right data from such measures, management faces limitations in setting priorities and improving the customer's experience.

Over the years, IRS has developed 44 customer satisfaction surveys that report levels of taxpayer satisfaction with certain interactions or a series of interactions to complete phases of the tax process. According to officials, IRS had plans to revise all 44 existing customer satisfaction surveys to measure journeys and transactions by the end of 2021.¹⁸ In May 2020, IRS determined which of the 44 surveys align to journey or transaction level data and told us that 16 transactional surveys will be

¹⁷A journey could include a series of interactions over a multistage process. A transaction is a single interaction.

¹⁸IRS has prioritized its revisions of the customer satisfaction surveys by focusing on those that use interactive voice response (automated telephone system technology that interacts with callers) and website surveys to be revised in 2020, and paper based and annual surveys to be revised in 2021. Agencies have until first quarter 2021 to convert highest impact surveys under the updated standards released by OMB, according to IRS officials.

modified by the end of 2021 (see appendix V for IRS's determination of the 44 surveys).

According to IRS officials, IRS did not plan to validate through analysis which surveys represent their highest impact service journeys and related transactions; rather, IRS intends to treat all surveys as equivalent. In August 2020, IRS officials said they had conducted customer experience research to identify the high-impact journeys and transactions, but they were not able to provide a list of the high-impact journeys selected or document the nature of this research. Nor has IRS identified transactions occurring within a journey on which to collect feedback in keeping with OMB's guidance. Finally, IRS has not used the existing survey measures to set targets to assess performance.

IRS officials said they believe that having existing customer satisfaction surveys likely puts IRS in the forefront of federal agencies in developing customer experience measures. IRS officials noted their extensive work over the last two years to understand and implement OMB's requirements, especially in revising the IRS surveys to incorporate the seven factors of customer experience.

Absent IRS analysis of the taxpayer journeys, IRS lacks reasonable assurance that the existing surveys cover the highest impact journeys. OMB guidance calls for agencies to prioritize the development of the customer experience measures targeting the highest impact ones, such as those based on the volume of taxpayers using a service or those processes resulting in the highest taxpayer dissatisfaction.

Furthermore, while IRS has existing measures of taxpayer service at the transaction level, these measures provide limited information on taxpayer experience for transactions within taxpayer journeys. As we have reported, performance measures should be scoped to allow for evaluation of core program activities.¹⁹ Identifying the highest impact journeys enables managers to assess accomplishments, make decisions, realign processes, and assign accountability without superfluous data that could obscure rather than inform performance. By not analyzing the journeys and identifying the transactions within a journey, IRS may not be measuring how well it is meeting expectations for taxpayer experience or

¹⁹[GAO-03-143](#).

be able to accurately assess its performance on the highest-impact taxpayer journeys.

IRS Has Not Developed Processes for Using Performance Data to Support Decisions on Improving Taxpayer Experiences and Achieving Goals

Leading Performance Practices

Performance data have real value if they are used to identify the gap between actual and target performance levels, and if this gap is analyzed to focus on processes that most need improvement and select actions to improve performance ([GAO/GGD-96-118](#)).

IRS is to use performance results and detailed analysis of factors affecting program performance to determine the appropriate mix of program strategies (IRS, *Internal Revenue Manual* 1.5.1).

Source: GAO and IRS | GAO-20-656

IRS's Analyses of Its Service Measures Provide Few Insights on Improving Taxpayer Experiences

IRS's documented analyses of existing strategic performance measures on taxpayer services mostly focused on whether IRS achieved stated targets in the annual performance plan. The analyses generally did not identify specific reasons for performance and none recommended actions to improve the taxpayer experiences with those services, such as to provide more timely tax filing guidance; most often the analyses referred to continued monitoring. For example, the analysis for the Customer Accuracy – Tax Law measure said IRS would continue to monitor results through data driven analysis of reports obtained from its quality review system to ensure it would achieve future goals. However, IRS did not provide us with analyses to determine reasons for the performance or actions that could improve the taxpayer experience.

As for its customer satisfaction surveys, IRS has annually reviewed survey results and made recommendations for improving satisfaction. However, it is not clear how IRS uses these results to make decisions, in part, because IRS did not have documentation on how such analyses were to be used to drive decisions about actions to improve performance. Nor did W&I or SB/SE document procedures for how survey results are

communicated so that management can consider acting on any recommendations for improvement.

As a result, IRS does not have complete information to identify and take actions to improve service and achieve its taxpayer service mission, goals, and objectives. IRS may be missing opportunities to identify actions to improve taxpayer satisfaction, which is a critical part of the taxpayer experience.

IRS Does Not Have Processes for Using Performance Data to Guide Allocation of Resources to Improve the Taxpayer Experience

Leading Performance Practices

Performance measurement systems must create incentives for managers to strike the difficult balance among competing interests, and performance outcomes should be used to allocate resources among competing priorities ([GAO-03-1166T](#), [GAO-01-1084SP](#), and [GAO-03-143](#)).

Each IRS organizational unit is to establish a clear strategy for using all elements of balanced measures in planning. Performance measure targets should be based on such factors as the anticipated mix of resources and priorities. IRS is to use a detailed analysis of performance results as well as an assessment of existing and emerging trends to determine the mix of strategies and allocation of resources to achieve IRS's goals (IRS, *Internal Revenue Manual* 1.5.1).

Source: GAO and IRS | GAO-20-656

IRS does not have a documented process on using performance data to decide how to allocate resources needed to improve the taxpayer experience given competing interests. Nor did W&I nor SB/SE have such a process to guide budget planning that would support making these decisions. Furthermore, the Chief Financial Officer did not have a process for making decisions among the divisions for their service and enforcement functions.²⁰ IRS officials said enforcement programs are funded based on return on investment (ROI) or how much revenue they are expected to collect, and noted that ROI is not available for taxpayer service programs. The officials did not provide information on the basis for funding taxpayer services in absence of ROI.

A key reason that IRS has not identified a process to guide decisions about investing resources to improve taxpayer experience is that IRS has not established performance goals with measures and targets for experience. Without that performance information, IRS cannot analyze

²⁰SB/SE generally has lead responsibility for examination and collection operations.

the gap between actual and target performance for taxpayer experiences and identify actions to improve the experience to target levels. Nor can IRS readily allocate the resources needed to improve taxpayer experience, such as by shifting existing funds or seeking additional funds in its budget. As we have reported, it is important that IRS consider different issues in allocating limited resources.²¹ To guide decisions on allocating resources to improve the taxpayer experience, the issues could include:

- IRS's budget costs to implement the improvement action;
- how the improved taxpayer experience would affect compliance;
- potential effects on revenue collected;
- stakeholder views about the importance of the taxpayer experience, such as general goals to provide a service experience comparable to leading private-sector organizations; and
- how the improved experience would affect taxpayer burden.²²

However, data to analyze such issues are not readily available, except potentially the IRS budget cost. As a result, IRS cannot consider all types of issues in a rigorous manner for making resource allocation decisions. Without a process to use all available quantitative and qualitative data on alternate resource decisions, IRS risks not optimally balancing the resources across competing interests to help improve taxpayer experiences.

Our previous reports have discussed competing interests for IRS when deciding on resource allocation. For its channels of service, spending in

²¹GAO, *Tax Gap: IRS Could Significantly Increase Revenues by Better Targeting Enforcement Resources*, [GAO-13-151](#) (Washington, D.C.: Dec. 5, 2012).

²²We have reported that factors other than revenue yields and IRS budget costs could be considered for a cost-benefit evaluation of IRS activities (see [GAO-13-151](#)). IRS's tax administration can impose or reduce compliance costs on taxpayers and increase or decrease economic efficiency costs on society. Compliance burdens are the costs that taxpayers incur in terms of time and money spent on tax matters, including interacting with IRS. IRS programs to help taxpayers voluntarily comply can reduce taxpayer costs through an improved service experience.

one channel could diminish performance in other channels.²³ Providing top-quality service and enforcement could also involve competing interests.²⁴ For enforcement, competing interests may arise when IRS considers conducting more examinations.²⁵

IRS Reports Limited Information about Performance Related to Taxpayer Experience to the Public

Leading Performance Practices

Agency management should share quality information so that external parties can help the agency achieve its objectives and address related risks ([GAO-14-704G](#)).

High-impact service providers are to begin sharing publicly in 2019 the measurement of customer experience metrics and initial service-related measures (OMB Circular No. A-11).

Source: GAO and OMB | GAO-20-656

The IRS Strategic Plan Measures Map links performance measures and the taxpayer service strategic goal and objectives for internal use (see figure 4), but the information is not readily available to the public so that it can understand these linkages in measuring performance. The public can find the performance measures for taxpayer service that could be related to the taxpayer experience. However, the data on these measures are not easily found on IRS.gov or performance.gov. Finding the measures requires navigating through three or four levels of links to reach the Annual Performance Plan and Report. According to IRS officials, IRS

²³We have reported that IRS has struggled to balance competing demands for maintaining quality telephone level of service with timely responses to written correspondence because many IRS staff respond to taxpayer phone calls as well as taxpayer correspondence (see GAO, *2018 Tax Filing: IRS Managed Processing Challenges and Enhanced Its Management of Tax Law Changes*, [GAO-18-471](#) (Washington, D.C.; Sep. 10, 2018); and GAO, *2016 Filing Season: IRS Improved Telephone Service but Needs to Better Assist Identity Theft Victims and Prevent Release of Fraudulent Refunds*, [GAO-17-186](#) (Washington, D.C.: Jan. 31, 2017).

²⁴In March 2019, we reported that IRS's budget and staffing reductions during fiscal years 2011 through 2017 were uneven across service and enforcement functions. Enforcement staffing declined 27 percent compared to the 8 percent reduction for service staffing (see GAO, *Internal Revenue Service: Strategic Human Capital Management is Needed to Address Serious Risks to IRS's Mission*, [GAO-19-176](#) (Washington, D.C.; Mar. 26, 2019).

²⁵IRS tries to increase the number of examinations across types of tax returns to spur voluntary compliance (see [GAO-13-51](#)). Competing interests are likely. For example, various factors resulted in IRS initiating correspondence audits in numbers that delayed responding to taxpayers. The delays burdened taxpayers as they made wasteful telephone calls on the status of their audits (see GAO, *IRS Correspondence Audits: Better Management Could Improve Tax Compliance and Reduce Taxpayer Burden*, [GAO-14-479](#) (Washington, D.C.: June 5, 2014).

attempts to make information on its measures easily available and officials are working to update IRS's website to do that.

As part of the Improving Customer Experience Cross-Agency Priority (CAP) Goal, OMB directs agencies to provide a data dashboard to OMB each quarter until the data can be posted on OMB's public website, Performance.gov.²⁶ CAP goals are intended to improve the use of data assets for decision-making and accountability in both internal and external uses. IRS' data dashboard reports service measures, such as accuracy measures for field service and toll-free phone calls. IRS officials said they had done extensive work with OMB over the past two years to publicly report its plans for improving the customer experience and to get the required clearance to publicly report its customer survey data.²⁷

IRS officials said the work to make the data available to inform performance measures is the first step towards developing performance measures. Although making this information publicly available is a notable step forward, it is not clear whether or when IRS will use measures of customer satisfaction from surveys for performance goals, measures, and targets on improving the taxpayer experience. Also, IRS is not limited to using only customer survey results reporting at performance.gov to publicize its performance information on the taxpayer experience.

Greater public availability of measures for customer service as well as the taxpayer experience would allow Congress and the public to better evaluate IRS's performance in helping taxpayers to meet their tax obligations. For many years, OMB has operated an information technology dashboard to enhance the oversight, transparency, and accountability of federal IT investments.²⁸ We have made several recommendations to IRS to improve transparency by sharing information with the public. Specifically, in January 2017, we recommended that IRS

²⁶The current CAP goals are intended to support the President's Management Agenda.

²⁷Much of IRS's existing customer service survey data are not eligible by law to be made publicly available, according to IRS officials. They said many of the customer satisfaction surveys being revised to follow OMB requirements are under a Paperwork Reduction Act clearance that does not allow for public sharing of this data. IRS officials said OMB officials have been working with agencies on an updated clearance and have approved public reporting of IRS's highest impact survey results in the first quarter of fiscal year 2021.

²⁸GAO, IT Dashboard: Agencies Need to Fully Consider Risks When Rating Their Major Investments, [GAO-16-494](#) (Washington, D.C.: June 2, 2016).

develop and maintain an online dashboard to display customer service standards and performance information in a way that is easily accessible and improves the transparency of its taxpayer service.²⁹ In September 2018, we recommended IRS Appeals could make customer service standards and performance results more transparent to the public by publishing the standards and related results on the Office of Appeals web page on IRS.gov.³⁰ Similarly, in December 2019, we recommended that IRS should ensure that information collected on taxpayers' experiences with online services is summarized in IRS's performance plan and report.³¹

Conclusions

The experience that taxpayers receive when interacting with IRS for services affects how well IRS meets its mission to provide top-quality service in helping taxpayers understand and meet their tax obligations. IRS's strategic plan states expectations for IRS to improve the taxpayer experience, particularly when providing services. IRS has many measures and surveys related to these services and taxpayers' satisfaction with them. However, these measures and surveys provide little direct information on whether the expectations about improving the taxpayer experience are being met.

First, IRS does not have performance goals for improving the taxpayer experience that align with agency-wide goals and IRS's strategic expectations about taxpayer experience. Without such alignment, IRS does not reinforce the connection between IRS's strategic goals and objectives and agency-wide and division performance goals to drive the services provided by W&I and SB/SE and help focus IRS staff efforts on improving the experience for the taxpayers they serve.

Second, IRS measures and targets are not aligned clearly with goals and objectives throughout IRS. Although IRS has linked its service goals and

²⁹GAO, 2016 Filing Season: IRS Improved Telephone Service but Needs to Better Assist Identity Theft Victims and Prevent Release of Fraudulent Refunds, [GAO-17-186](#) (Washington, D.C.: Jan. 31, 2017).

³⁰GAO, *Tax Administration: Opportunities Exist to Improve Monitoring and Transparency of Appeal Resolution Timeliness*, [GAO-18-659](#) (Washington, D.C.: Sep. 21, 2018).

³¹GAO, *Tax Administration: Taxpayer Input Could Strengthen IRS's Online Services*, [GAO-20-71](#) (Washington, D.C.: Dec. 19, 2019).

objectives to measures with targets at the strategic level, the linkages are not always logically clear and not possible throughout IRS without performance goals to improve the taxpayer experience. Without such linkages, IRS does not fully know whether the taxpayer experience is improving to desired levels in support of IRS' goals and objectives. IRS's knowledge of the effect its actions have on taxpayer experience is limited because its measures do not cover OMB's seven factors of customer experience; all five of IRS's service channels, such as the website and taxpayer assistance centers; and the key transactions and highest-impact taxpayer journeys.

Third, IRS does not have processes for using service measures to identify improvements to the taxpayer experience, allocate resources to achieve those improvements, and report performance. Without such processes, IRS is challenged to identify improvements needed to close the gap between the actual and desired levels of taxpayer experience. Furthermore, IRS is less able to balance the resources needed to achieve the improvements along with other components of IRS's mission. Finally, without reporting on taxpayer experience performance to Congress and the public, they cannot easily assess how well IRS is achieving its mission to provide top-quality service in helping taxpayers meet their tax obligations.

Recommendations for Executive Action

We are making the following seven recommendations to IRS:

The Commissioner of Internal Revenue should identify agency-wide and division performance goals that align with IRS's strategic service goals and objectives for an improved taxpayer experience. (Recommendation 1)

The Commissioner of Internal Revenue should identify performance measures with targets for improving the taxpayer experience that link with the related performance goals. (Recommendation 2)

The Commissioner of Internal Revenue should ensure that the taxpayer experience measures cover all of the factors for customer service identified in OMB guidance as well as service channels across the tax process phases. (Recommendation 3)

The Commissioner of Internal Revenue should ensure that taxpayer experience measures reflect the highest-impact taxpayer journeys and key transactions, as consistent with OMB guidance. (Recommendation 4)

The Commissioner of Internal Revenue should regularly analyze and use the results of the performance measures and surveys on the taxpayer experience to help improve performance. (Recommendation 5)

The Commissioner of Internal Revenue should develop processes for using performance results on the taxpayer experience as part of resource allocation decisions intended to improve performance. (Recommendation 6)

The Commissioner of Internal Revenue should publicly report available information on taxpayer experience performance, including the measures and related targets, for example by providing it on IRS.gov and in IRS publications. (Recommendation 7)

Agency Comments

We provided a draft of this report to IRS for review and comment. IRS provided written comments, which are reproduced in appendix VI and summarized below. In a subsequent email, the Chief of the Wage and Investment Division's Program Evaluation and Improvement Office said that IRS generally agreed with the recommendations; however, the details around implementation were under consideration. For two recommendations, IRS said in its letter that it would address the specific issues in a planned report to Congress. IRS said this planned report will incorporate actions to implement part of our third recommendation. IRS said that it was evaluating the last four recommendations and actions to implement them and that it would provide details at a later time.

Specifically, in its letter, IRS said it would address the identification of performance goals and related performance measures with targets for improved taxpayer experience (Recommendations 1 and 2) in a report it plans to provide to Congress in December 2020. IRS said it would also ensure that the taxpayer experience measures it will include in that report align with current OMB guidance; however, IRS did not refer to ensuring that the measures cover the service channels across the tax process phases as we recommend (Recommendation 3).

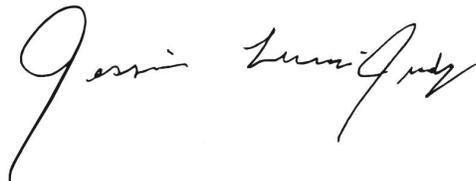
IRS also provided technical comments, which we incorporated as appropriate. For example, using technical comments that IRS provided in

August 2020, we clarified two draft recommendations. First, we clarified that the taxpayer experience measures to be developed should reflect the highest-impact journeys to be consistent with OMB guidance rather than as called for by it (Recommendation 4). Second, we clarified that IRS should publicly report available information on taxpayer experience performance rather than provide publicly available accessible information on performance (Recommendation 7).

We are sending copies of this report to the appropriate congressional committees, the Secretary of the Treasury, the Commissioner of Internal Revenue, and other interested parties. In addition, this report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-9110 or at lucasjudyj@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 key contributions to this report are listed in appendix VII.

Sincerely yours,

A handwritten signature in black ink that reads "Jessica Lucas-Judy". The signature is written in a cursive, flowing style.

Jessica Lucas-Judy
Director, Tax Issues
Strategic Issues

Appendix I: Objectives, Scope, and Methodology

Our objectives were to assess to what extent the Internal Revenue Service's (IRS) customer service efforts to provide a top-quality taxpayer experience reflect leading practices for (1) establishing goals and objectives, (2) identifying related performance measures, and (3) using performance information to improve the experience, support decisions to allocate resources, and report performance.

The context of our work is IRS's mission to provide taxpayers top-quality service and related IRS strategic goals and objectives. Our work focused on service performance goals and measures IRS-wide and in the two IRS divisions that serve the largest groups of taxpayers, the Wage and Investment Division (W&I) and Small Business/Self-Employed Division (SB/SE).

For our three objectives, we compared IRS's identification and use of performance goals and measures to selected leading management practices to help agencies achieve mission results, such as to support IRS's mission to provide top-quality service. We selected these practices by reviewing GAO's body of work on performance management and accountability that sets forth a general framework to guide federal agencies to define their missions and desired outcomes, measure performance, and use performance information. In addition, we interviewed knowledgeable industry professionals and researchers to identify leading practices for measuring the customer experience.

To assess to what extent IRS customer service efforts to provide a top-quality taxpayer experience reflect leading practices for establishing goals and objectives, we reviewed IRS's Fiscal Year 2018-2022 Strategic Plan and available W&I and SB/SE annual operating plans for fiscal year 2020. We sought to identify any goals or objectives that cited taxpayer experience or for which IRS made statements related to improving the taxpayer experience, as defined by IRS or the Office of Management and Budget (OMB). To guide this review, we used OMB's definition and factors of customer experience discussed in Section 280 of Preparation, Submission, and Execution of the Budget, Circular No. A-11 (July 10, 2020). We reviewed the IRS plans to identify goals, objectives, and

statements related to desired results such as reduced taxpayer burden, meeting taxpayer expectations, easier tax processes for taxpayers, reduced wait times for service, and other results that were logically linked to factors of customer experience identified by OMB, including satisfaction, ease/simplicity, and efficiency/speed. Using results-oriented management practices as criteria, we compared them to IRS's practices to determine whether IRS had established near-term objective, quantifiable, and measurable performance goals at the agency level and down through to the division levels that provide services to taxpayers. Such performance goals are to align with strategic goals and objectives to assess progress toward the strategic expectation for an improved taxpayer experience.

To assess the extent to which IRS customer service efforts to provide a top-quality taxpayer experience reflect leading practices for identifying related performance measures, we identified the performance measures for which IRS had documented links with IRS's taxpayer service goal and objectives. We also identified related statements about improving the taxpayer experience in IRS's strategic and annual operating division plans noted above. We compared leading practices to these identified measures to assess their linkage to any related IRS performance goals on taxpayer experience.

More specifically, we reviewed the IRS-wide measures in IRS's annual performance plans (for which IRS's Strategic Plan Measures Map documented links between measures and IRS's strategic taxpayer service goal and objectives) to identify whether any measure had targets and could be related to the taxpayer experience. We did this by determining whether an increase or decrease in performance could indicate a more or less satisfactory service experience for a taxpayer. For example, two of the eight performance measures that IRS linked to the taxpayer service goal and objectives lacked targets or were counts of services received that would not bear directly on a factor of experience for a given taxpayer. Specifically, we excluded the Taxpayers Satisfied with IRS measure because it did not have a quantitative target and excluded the Self Assisted Services measure because it did not have a quantitative target and because, as a count of services received, it would not provide information on the service experience of a given taxpayer in telephoning IRS or using IRS's website to receive self-assisted service. On the other hand, the Enterprise Self-Assistance Participation Rate measure does not directly measure a factor of the taxpayer experience—such as how well automated service effectively met the customer's need or resolved an issue—but we initially included it in our assessment because IRS

included it in its Measures Map and had a target for it. The Enterprise Self-Assistance Participation Rate quantifies the extent to which taxpayers have moved from traditional service channels like telephone assistance provided by a customer service representative to using more automated services such as those provided on IRS's website.

We analyzed the six remaining IRS measures using results-oriented management practices criteria that specifies that there should be a relationship between performance goals and measures and an agency's organizational goals. We compared what the measures assessed to the factors of taxpayer experience reflected in their linked objectives to assess how clearly the measures could be used to assess progress toward an improved taxpayer experience.

We also interviewed IRS officials from W&I and SB/SE and other supporting offices to discuss the IRS-wide measures and asked them to identify division-level measures that could be used to assess IRS performance in achieving service goals and objectives. In addition, we reviewed information related to OMB's Improving Customer Experience Cross Agency Priority goal and analyzed whether IRS's measures adhered to OMB's guidance for the goal. We conducted interviews with knowledgeable industry professionals and researchers to learn about concepts in measuring customer experience and to identify leading practices for measuring the customer experience. We chose the interview sources by reviewing relevant industry and academic articles and reaching out to professional organizations.

To assess to what extent IRS customer service efforts reflect leading practices for using performance information to improve the taxpayer experience, to support decisions to allocate resources, and to report performance, we interviewed IRS officials from the relevant business operating divisions, and other supporting offices. We compared IRS actions to leading practices and various guidance, including IRS guidance on analyzing performance measures' data, IRS budget development guidance, and the Performance.gov website for procedures on reporting data. We analyzed publically available IRS performance measures and data on the taxpayer experience, available analyses of performance in the measures, and IRS documentation on the development of taxpayer service measures. We also reviewed reports prepared by the Treasury Inspector General for Tax Administration and the National Taxpayer Advocate.

To inform parts of all three objectives, we compared IRS’s performance measures and use of them to relevant criteria drawn from the following sources:

1. management practices for setting and achieving measurable performance goals and regularly reporting performance to external audiences, as embodied in a body of our work on the GPRA Modernization Act of 2010 (GPRAMA) and related results-oriented performance management practices to help agencies achieve their missions and related strategic goals and objectives;
2. selected principles in *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#), (Washington, D.C.: September 2014) (Green Book);
3. requirements in laws and guidance that require or direct IRS, or federal agencies, to provide a high-quality experience for taxpayers and other agencies’ customers, such as OMB Circular No. A-11 (2020), Section 280 “Managing Customer Experience and Improving Service Delivery”; and
4. IRS’s guidance on balanced performance measures and using data to study factors that influence performance and identify opportunities to improve performance (e.g., IRM 1.5.1.5(3), (4), and (7)). 1.5.1, Managing Statistics in a Balanced Measurement System, The IRS Balanced Performance Measurement System).¹

We conducted this performance audit from March 2019 to September 2020 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 audit objectives.

¹Our body of GPRAMA work includes GAO, *Managing for Results: Enhancing Agency Use of Performance Information for Management Decision Making*, [GAO-05-927](#) (Washington, D.C.: Sept. 9, 2005); GAO, *Tax Administration: IRS Needs to Further Refine its Filing Season Performance Measures*, [GAO-03-143](#) (Washington, D.C.: Nov. 22, 2002); GAO, *Results-Oriented Government: Using GPRA to Address 21st Century Challenges*, [GAO-03-1166T](#) (Washington, D.C.: Sept. 18, 2003); GAO, *Results-Oriented Budget Practices in Federal Agencies*, [GAO-01-1084SP](#) (Washington, D.C.: Aug. 1, 2001); and GAO, *Executive Guide: Effectively Implementing the Government Performance and Results Act*, [GAO/GGD-96-118](#) (Washington, D.C.: June 1, 1996).

Appendix II: IRS Strategic Goals

Table 3: Six Goals in the IRS Strategic Plan

Goal
Empower and enable all taxpayers to meet their tax obligations
Protect the integrity of the tax system by encouraging compliance through administering and enforcing the tax code
Collaborate with external partners proactively to improve tax administration
Cultivate a well-equipped, diverse, flexible and engaged workforce
Advance data access, usability and analytics to inform decision-making and improve operational outcomes
Drive increased agility, efficiency, effectiveness and security in IRS operations

Source: Internal Revenue Service Strategic Plan FY2018-2022 | GAO-20-656

Appendix III: IRS's References in the Strategic Plan on Improving the Taxpayer Experience

Table 4: IRS's Strategic Plan Refers to Improving the Taxpayer Experience under the Taxpayer Service Goal and Objectives

Taxpayer service strategic goal: empower and enable all taxpayers to meet their tax obligations	
Taxpayer service strategic objective	Strategic plan statements that create expectations on improving the taxpayer experience
Simplify the process of filing, correction and payment for all taxpayers and their representatives	Empower taxpayers by making it easier for them to understand and meet their filing, reporting and payment obligations Make it as easy as possible for taxpayers and their representatives to understand and meet their tax obligations Reduce taxpayer burden by simplifying the processes for tax filing, correction and payment
Help taxpayers understand their rights and responsibilities through proactive education and tailored outreach	Reduce taxpayer burden by improving education and outreach on taxpayer rights and obligations
Expand secure digital options for taxpayers and professionals to interact efficiently with the IRS while maintaining and improving traditional service options	Reduce taxpayer burden by modernizing and expanding service channels to meet taxpayer expectations Add and enhance tools and support to improve taxpayers' and tax professionals' interactions on whichever service channel they prefer Continue enhancements to traditional channels (e.g., telephone, Taxpayer Assistance Centers, correspondence) to reduce taxpayer wait times, increase service transparency, and accommodate taxpayer schedules

Source: GAO analysis of Internal Revenue Strategic Plan FY2018-2022 | GAO-20-656

These strategic expectations on improving taxpayer experience conform to other IRS plans and guidance that say providing a positive service experience is critical to IRS's mission to help taxpayers understand and meet their tax obligations. For example, the April 2019 IRS Integrated Modernization Business Plan for IRS information systems is organized around the taxpayer experience as a critical pillar for the agency's mission and development.¹ In addition, attaining a high level of customer

¹IRS, *IRS Integrated Modernization Business Plan*, June 2019 (Publication 5336 Catalog Number 72554V (4-2019)). The other three pillars are core taxpayer services and enforcement; modernized IRS operations; and cybersecurity and data protection.

**Appendix III: IRS's References in the Strategic
Plan on Improving the Taxpayer Experience**

satisfaction is one of three components in IRS's balanced measurement system according to its *Internal Revenue Manual* (IRM).² The IRM states that customer satisfaction should be given equal importance to other components.

²*Internal Revenue Manual* 1.5.1, "Managing Statistics in a Balanced Measurement System." In addition to customer satisfaction, the other two components in the system are employee satisfaction and business results.

Appendix IV: Alignment of Selected Performance Measures with IRS Service Channels.

Table 5 shows how the five performance measures that could relate to taxpayer experience align with IRS’s service channels across IRS’ tax process phases.¹

Table 5: Five IRS Measures Related to Taxpayer Experience Do Not Align with All Service Channels across All Tax Process Phases

Tax process phases	Service channels				
	Forms and publications	Website	Telephone	Taxpayer Assistance Centers	Correspondence
Tax return preparation, filing and payment	Timeliness of Critical Tax Filing Season Products to the Public	None ^a	Telephone Customer Accuracy – Tax Law	None ^a	N/A ^b
Tax return preparation, filing and payment	Timeliness of Critical Tax Exempt/ Government Entity and Business Tax Products to the Public		Customer Service Representative Level of Service		
Account resolution	N/A ^b	None ^a	Telephone Customer Accuracy – Accounts ^c	None ^a	None ^a
Examination	N/A ^b	None ^a	None ^a	None ^a	None ^a
Collection	N/A ^b	None ^a	None ^d	None ^a	None ^a

Source: GAO analysis of IRS information. | GAO-20-656

^aNo measure exists for this service channel in this tax phase.

^bNot applicable as the service channel is not directly relevant to this tax phase.

^cSome account phone calls are placed in the tax filing season as taxpayers prepare tax returns and make needed payments.

^dIRS discontinued the “Automated Collection System Accuracy” measure in 2019

¹We did not include Enterprise Self Assistance Participation Rate as a measure because it combines services across service channels and tax phases so it is not clear which channels and phases apply.

Appendix V: Customer Satisfaction Surveys at the Internal Revenue Service (IRS)

Table 6: Information on IRS Customer Satisfaction Surveys Being Revised to OMB Taxpayer Experience Standards

Survey Name by Business Unit	Administration Type	IRS Determination
Wage and Investment: Field Assistance Appointment Services Toll-Free	Interactive Voice Response (IVR)	Transactional
Wage and Investment: Field Assistance Appointment Services Follow-Up	Online and Live Assist via Telephone	Transactional
Wage and Investment: Field Assistance Comment Card (National)	Paper (onsite)	Transactional
Wage and Investment: Media & Publications Business Taxpayer	Online and Mail	Journey
Wage and Investment: Media & Publications Forms Distribution	Online	Journey
Wage and Investment: Media & Publications Individual Taxpayer	Online and Mail	Journey
Wage and Investment: Media & Publications Tax Preparer	Online and Mail	Journey
Wage and Investment: Accounts Management/Adjustments	Paper	Journey
Wage and Investment: Accounts Management Toll-Free	IVR	Transactional
Wage and Investment: e-Help	IVR	Transactional
Wage and Investment: Injured Spouse Mail	Mail	Journey
Wage and Investment: Practitioner Priority Service	IVR	Transactional
Wage and Investment: Tax Exempt/Government Entity Toll-Free	IVR	Transactional
Wage and Investment: Refundable Credits Examination Operations Closed Case	Mail	Journey
Wage and Investment: Refundable Credits Examination Operations Toll-Free	IVR	Transactional
Small Business/ Self-Employed: Automated Underreporter	Mail	Journey
Small Business/ Self-Employed: Campus Examination	Mail	Journey
Small Business/ Self-Employed: Innocent Spouse	Mail	Journey
Small Business/ Self-Employed: Automated Collection Support System	Mail	Journey
Small Business/ Self-Employed: Automated Collection System	IVR	Transactional

**Appendix V: Customer Satisfaction Surveys at
the Internal Revenue Service (IRS)**

Survey Name by Business Unit	Administration Type	IRS Determination
Small Business/ Self-Employed: Compliance Services Collection Operation	Mail	Journey
Small Business/ Self-Employed: Field Examination	Mail	Journey
Small Business/ Self-Employed: Field Collection	Mail	Journey
Small Business/ Self-Employed: Employment Tax	Mail	Journey
Small Business/ Self-Employed: Estate and Gift Tax	Mail	Journey
Small Business/ Self-Employed: Excise Tax	Mail	Journey
Online Services: IRS.gov ForeSee	Online	Transactional
Online Services: Online Account ForeSee	Online	Transactional
Online Services: Main site survey in Spanish	Online	Transactional
Online Services: Mobile survey in English	Online	Transactional
Online Services: Mobile survey in Spanish	Online	Transactional
Online Services: Direct Pay	Online	Transactional
Tax Exempt/Government Entity: Exempt Organizations Examination	Mail	Journey
Tax Exempt/Government Entity: Employee Plans Examination	Mail	Journey
Tax Exempt/Government Entity: Indian Tribal Governments Examination	Mail	Journey
Tax Exempt/Government Entity: Tax Exempt Bonds Examination	Mail	Journey
Tax Exempt/Government Entity: Federal/State/Local Governments Examination	Mail	Journey
Tax Exempt/Government Entity: Exempt Organizations Determination	Mail	Journey
Tax Exempt/Government Entity: Employee Plans Determination	Mail	Journey
Large Business and International:		
Large Business and International: Annual International Customer Satisfaction	Mail	Journey
Large Business and International: Annual Domestic Customer Satisfaction	Phone	Journey
Large Business and International: Campaign Pilot	Online	Journey
Appeals: Quarterly Customer Satisfaction	Online	Transactional
Taxpayer Advocate Service: Taxpayer Advocate Service Customer Satisfaction	Mail	Journey

Source: IRS | GAO-20-656

Note: Bolded surveys have been revised by IRS. IRS plans to revise the 16 transactional surveys by the end of 2021.

Appendix VI: Comments from the Internal Revenue Service

Appendix VI: Comments from the Internal Revenue Service



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 31, 2020

Ms. Jessica Lucas-Judy
Director, Tax Issues
U.S. Government Accountability Office
441 G Street, N.W.
Washington, DC 20548

Dear Ms. Lucas-Judy:

I have reviewed the draft report entitled *Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures (GAO-20-656)* and appreciate the opportunity to provide comments.

The Internal Revenue Service is dedicated to its mission of helping taxpayers understand and meet their tax responsibilities. We measure our success in accomplishing this through analysis of results from a suite of over 50 performance, quality, and customer feedback measures and indicators. Most of these measures are affected by the level of funding the IRS receives each year and goals and targets are reflective of the services that can be provided at the level of funding received. The suite of measures, along with a variety of customer satisfaction surveys and stakeholder engagement activities, provide real-time monitoring and analysis of the customer experience information needed to drive performance improvements.

IRS customer experience research (based on the Taxpayer Experience Survey and Comprehensive Taxpayer Attitude Survey) indicates that the Internet and telephone continue to be taxpayers' preferred service channels. In fiscal year 2019, there were over 650 million visits to IRS.gov and over 21 million assistor calls completed through the Accounts Management Toll-Free Line. We considered these preferences, along with the demand volume of these two channels, in determining how the customer experience might be improved. We also considered the face-to-face services we provide; there were over 2.3 million customer contacts at our Taxpayer Assistance Centers in fiscal year 2019. Moving forward, we intend to modify all transactional surveys to align with Circular A-11¹, Section 280.7, by the end of 2021.

¹ Office of Management and Budget, Preparation, Submission, and Execution of the Budget, Circular No. A-11, Section 280 (July 10, 2020).

Appendix VI: Comments from the Internal Revenue Service

2

The IRS publishes its 23 budget-level performance measures in the administration's annual budget submission, providing several years of actual results and targets for the current year and budget year. Several of these measures directly relate to the taxpayer experience², and are used by IRS leadership as part of its resource allocation decisions. These measures were developed in collaboration with many stakeholders, were selected because they resonate with our appropriators, and are highly useful in making resource allocation decisions.

Under the Taxpayer First Act³, two key requirements for the IRS are to develop a comprehensive customer service strategy (our "Taxpayer Experience Strategy") and a reorganization plan. We are determining how to gauge progress toward the Taxpayer Experience Strategy and reorganization plan using current measures and customer satisfaction survey data, as well as potentially developing new measures. We will continue to monitor the effectiveness of our measures and support the Department of Treasury in its annual performance measure assessment to ensure the IRS has the right mix of measures for achievement of our goals and customer-focused strategies.

Our responses to your specific recommendations are enclosed. If you have any questions, please contact Kevin Morehead, Director, Operations Support, Wage and Investment Division, at (470) 639-2701.

Sincerely,

Sunita B. Lough

Sunita Lough
Deputy Commissioner for
Services and Enforcement

Digitally signed by Sunita B. Lough
Date: 2020.08.31 20:28:16 -0400'

Enclosure

² Congressional Budget Justification & Annual Performance Report Plan, Fiscal Year 2021, <https://home.treasury.gov/system/files/266/02.-IRS-FY-2021-CJ.pdf>, (pages IRS-114 and IRS-115), February 2020.

³ Taxpayer First Act (Pub. L. No. 116-25), enacted July 1, 2019.

Enclosure

Recommendations for Executive Action

RECOMMENDATION 1

The Commissioner of Internal Revenue should identify agency-wide and division performance goals that align with IRS's strategic service goals and objectives for an improved taxpayer experience.

COMMENT

The IRS will address the identification of performance goals that align with an improved taxpayer experience in the forthcoming Taxpayer First Act (TFA) Report to Congress planned for delivery in December 2020.

RECOMMENDATION 2

The Commissioner of Internal Revenue should identify performance measures with targets for improving the taxpayer experience that link with the related performance goals.

COMMENT

The IRS will address the identification of performance measures with targets (where feasible) for improved taxpayer experience in the forthcoming TFA Report to Congress planned for delivery in December 2020.

RECOMMENDATION 3

The Commissioner of Internal Revenue should ensure that the taxpayer experience measures cover all of the factors for customer service identified in OMB guidance as well as service channels across the tax process phases.

COMMENT

The IRS will ensure that taxpayer experience measures to be included in the forthcoming TFA Report to Congress are aligned with current OMB guidance.

RECOMMENDATION 4

The Commissioner of Internal Revenue should ensure that taxpayer experience measures cover the highest-impact taxpayer journeys and key transactions, as called for in OMB guidance.

COMMENT

This recommendation affects multiple stakeholders and we are evaluating the recommendation and actions for implementation. We will provide additional details with our response to the final draft of the report.

RECOMMENDATION 5

The Commissioner of Internal Revenue should regularly analyze and use the results of the performance measures and surveys on the taxpayer experience to help improve performance.

COMMENT

This recommendation affects multiple stakeholders and we are evaluating the recommendation and actions for implementation. We will provide additional details with our response to the final draft of the report.

RECOMMENDATION 6

The Commissioner of Internal Revenue should develop processes for using performance results on the taxpayer experience as part of resource allocation decisions intended to improve performance.

COMMENT

This recommendation affects multiple stakeholders and we are evaluating the recommendation and actions for implementation. We will provide additional details with our response to the final draft of the report.

RECOMMENDATION 7

The Commissioner of Internal Revenue should provide publicly available accessible information on taxpayer experience performance, including the measures and related targets, for example by providing it on IRS.gov and in IRS publications.

COMMENT

This recommendation affects multiple stakeholders and we are evaluating the recommendation and actions for implementation. We will provide additional details with our response to the final draft of the report.

Appendix VII: GAO Contact and Staff Acknowledgments

GAO Contact

Jessica Lucas-Judy, (202) 512-9110 or lucasjudyj@gao.gov.

Staff Acknowledgments

In addition to the individual named above Thomas Short (Assistant Director), Thomas Gilbert (Assistant Director), Ronald W. Jones (Analyst in Charge), Michael Bechetti, Jacqueline Chapin, Edward Nannenhorn, Nicholas Pigeon, Gabrielle Pretekin, Cynthia Saunders, Andrew J. Stephens, Rachel Stoiko, and Elwood White made key contributions to this report.

Appendix VIII: Accessible Data

Data Tables

Accessible Data for Highlights Section Table

Practices Not in Place for IRS's Taxpayer Service Mission Goals and Objectives to Improve the Taxpayer Experience

Performance goals to improve the taxpayer experience at strategic and program levels

Performance measures linked with strategic and program goals to improve the taxpayer experience and targets set for achieving them

Use of measures to make decisions to improve and report taxpayer experience performance

Source: GAO. | GAO-20-656

Accessible Data for Figure 4: Excerpt of IRS Strategic Plan Measures Map Showing the Strategic Goal for Taxpayer Service and Related Strategic Objectives and Measures

Category	Service		
Strategic Goal	Empower and enable all taxpayers to meet their tax obligations	Empower and enable all taxpayers to meet their tax obligations	Empower and enable all taxpayers to meet their tax obligations
Goal Level Measure	Enterprise Self Assistance Participation Rate (ESAPR)	Enterprise Self Assistance Participation Rate (ESAPR)	Enterprise Self Assistance Participation Rate (ESAPR)
Strategic Objective	Simplify the process of filing, correction and payment for all taxpayers and their representatives	Help taxpayers understand their rights and responsibilities through proactive education and tailored outreach	Expand secure digital options for taxpayers and professionals to interact efficiently with the IRS, while maintaining and improving traditional service options
Objective Level Measure	Self-Assisted Services	Timeliness of Filing Season and Critical Tax Exempt/Government Entities and Business Tax Products <ul style="list-style-type: none"> • Customer Accuracy – Accts • Customer Accuracy – Law • Taxpayers Satisfied with IRS 	ESAPR (new application usage) <ul style="list-style-type: none"> • Customer Service • Representative Level of Service

Source: IRS Strategic Plan Measures Map. | GAO-20-656

Agency Comment Letter

Accessible Text for Appendix VI Comments from the Internal Revenue Service

Page 1

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U.S. Government Accountability Office

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