



# Highlights

Highlights of [GAO-20-55](#), a report to Congressional Committees

## Why GAO Did This Study

During the tax filing season, generally from January to mid-April, IRS processes more than 100 million individual and business tax returns and provides telephone, correspondence, online, and in-person services to tens of millions of taxpayers. The 2019 filing season is the first during which most individuals and businesses filed returns affected by major tax law changes under TCJA.

GAO was asked to review IRS's performance implementing TCJA and managing the 2019 filing season. GAO assessed (1) IRS's performance collaborating with Treasury and OMB to implement TCJA prior to the 2019 filing season and IRS's efforts to communicate tax law changes to the public; (2) IRS's performance providing customer service and processing individual and business income tax returns during the 2019 filing season compared to prior filing seasons; and (3) any opportunities that may exist to improve IRS's ability to provide quality customer service and to facilitate taxpayer compliance. GAO analyzed IRS, Treasury, and OMB documents and data and interviewed cognizant officials.

## What GAO Recommends

GAO made 8 recommendations to IRS, including improving service to taxpayers with LEP by ensuring translated information on its website is updated, and assessing and documenting the appropriate mix of language services it should provide; using employee input to evaluate the impact of customer service training on performance; and implementing a strategy for efficient use of overtime. IRS agreed with 6 recommendations and neither agreed nor disagreed with 2 recommendations, as discussed in the report.

View [GAO-20-55](#). For more information, contact Jessica Lucas-Judy at (202) 512-9110 or [lucasjudy@gao.gov](mailto:lucasjudy@gao.gov)

# 2019 Tax Filing

## IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency

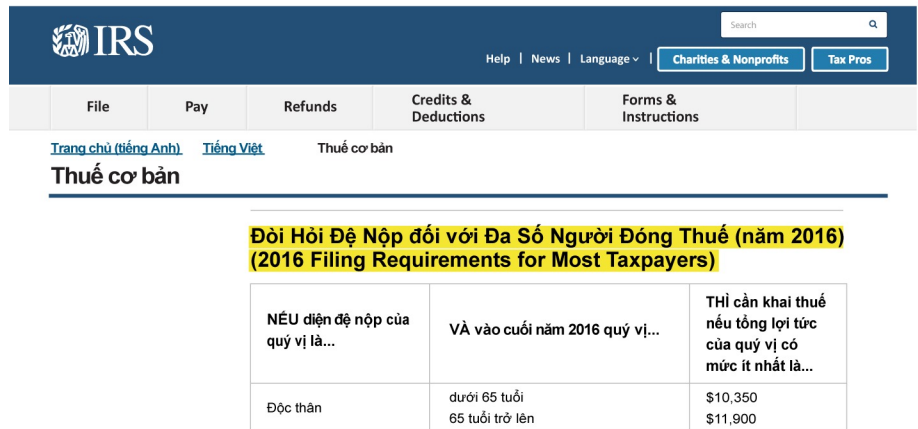
### What GAO Found

In advance of the 2019 filing season, the Internal Revenue Service (IRS) collaborated with the Department of the Treasury (Treasury) and the Office of Management and Budget (OMB) to implement significant tax law changes from Public Law 115-97—commonly known as the Tax Cuts and Jobs Act (TCJA). This included publishing guidance, creating tax products (e.g., forms), and reprogramming systems. IRS also took several steps to inform the public of the changes through public media campaigns and outreach.

IRS's performance during the 2019 filing season was initially hindered by significant challenges that IRS largely overcame. As the agency implemented TCJA, a five-week lapse in appropriations furloughed many IRS employees during critical filing season preparations. This led to sharp declines in telephone service early in the filing season along with delays in paper return processing and backlogs of taxpayer correspondence. While IRS improved performance over the course of the filing season, overall performance remained lower than last year.

GAO identified several areas for IRS to improve customer service and facilitate compliance. First, its services to taxpayers with limited-English proficiency (LEP) are very limited, inaccurate in some cases, and difficult to access. For example, weaknesses in IRS procedures for reviewing and updating translated content lead to outdated information on its website (see figure). Also, IRS has not assessed and documented its decisions whether to translate many vital tax products, including Form 1040—one of the most commonly-used forms for individuals—and what oral interpretive services to potentially provide to taxpayers with LEP. Improving services for taxpayers with LEP will help them better understand their tax obligations and could help enhance compliance.

Figure: Outdated Translated Information on IRS.gov for 2019 Filing Season



Source: IRS.gov. | GAO-20-55

IRS also does not regularly use employee input to evaluate the impact of customer service training on performance to identify improvements. Finally, GAO found that IRS increasingly relies on overtime to meet processing and service goals; however, IRS lacks a strategy for efficiently using overtime. Dependence on overtime can increase costs to IRS and lead to employee burnout.