

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Interim Results of the 2023 Filing Season

May 10, 2023

Report Number: 2023-40-029

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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Why TIGTA Did This Audit

The annual tax return filing season is a critical time for the IRS because this is when most individuals file their income tax returns and contact the IRS if they have questions about specific tax laws or filing procedures.

This audit was initiated to provide selected information related to the IRS's 2023 Filing Season. The overall objective of this review was to evaluate whether the IRS timely and accurately processed individual paper and electronically filed tax returns during the 2023 Filing Season.

Impact on Tax Administration

During the 2023 Filing Season, the IRS made significant progress to reduce tax return inventories closer to pre-pandemic levels. For example, more than 2 million individual tax returns and transactions remained in inventory as of the end of Calendar Year 2022, compared to more than 8.4 million as of the end of Calendar Year 2021. This backlogged work will continue to have a significant impact on associated taxpayers.

What TIGTA Found

During Calendar Year 2023, the IRS expects to receive 167 million individual income tax returns. As of March 3, 2023, the IRS received 54.9 million tax returns, of which 53.6 million (97.5 percent) were electronically filed. The IRS also issued refunds totaling \$127.3 billion. In addition, as of this same date, the IRS received 1 million Free File returns, which is a 16 percent decrease as of the same period last year.

IRS management stated that for the first time since the pandemic began, individual tax return processing and related activities are returning to normal timeliness goals. For example, the IRS cleared the carryover inventory of unprocessed individual tax returns received during Calendar Year 2022 by February 4, 2023. However, the IRS continues to have backlogs in its Rejects, Unpostables, and Amended Return inventories.

TIGTA's review of the IRS's business rules determined that 21 of 26 rules are accurately rejecting tax returns when applicable. For the remaining five business rules, TIGTA has been unable to determine whether these rules are working correctly but will continue to monitor them throughout the remainder of the filing season. In addition, TIGTA's review of accepted electronically filed tax returns identified no concerns that tax returns with the conditions described in 24 of the 26 rules were accepted erroneously for processing. TIGTA was unable to test two of the 26 rules as no tax returns were filed containing the characteristics of the rules as of March 31, 2023.

The IRS continues to offer self-assistance options that taxpayers can access at any time, including its IRS2Go application and interactive self-help tools on IRS.gov. In addition, the IRS offers taxpayers the ability to obtain information using their mobile devices. For example, the IRS uses common social media platforms to share the latest information on tax changes, scam alerts, initiatives, and products and services. As of March 4, 2023, taxpayers made 17 million total attempts to contact the IRS by calling the various customer service toll-free telephone assistance lines. The IRS reports that 4.4 million calls were answered with automation, and telephone assistors answered 3.5 million calls and provided an 80.6 percent Level of Service with a 5-minute Average Speed of Answer.

What TIGTA Recommended

This report was prepared to provide interim information only. Therefore, no recommendations were made in this report.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20024

May 10, 2023

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

Heather Hill

FROM: Heather M. Hill
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Interim Results of the 2023 Filing Season
(Audit # 202340003)

This report presents the results of our review to evaluate whether the Internal Revenue Service timely and accurately processed individual paper and electronically filed tax returns during the 2023 Filing Season. This review is part of our Fiscal Year 2023 Annual Audit Plan and addresses the major management and performance challenges of *Administering Tax Law Changes* and *Improving Taxpayer Service*.

This report was prepared to provide information only. Therefore, we made no recommendations in the report. However, we provided IRS management officials with an advance copy of this report for review and comment prior to issuance.

If you have any questions, please contact me or Diana M. Tengesdal, Acting Assistant Inspector General for Audit (Returns Processing and Account Services).

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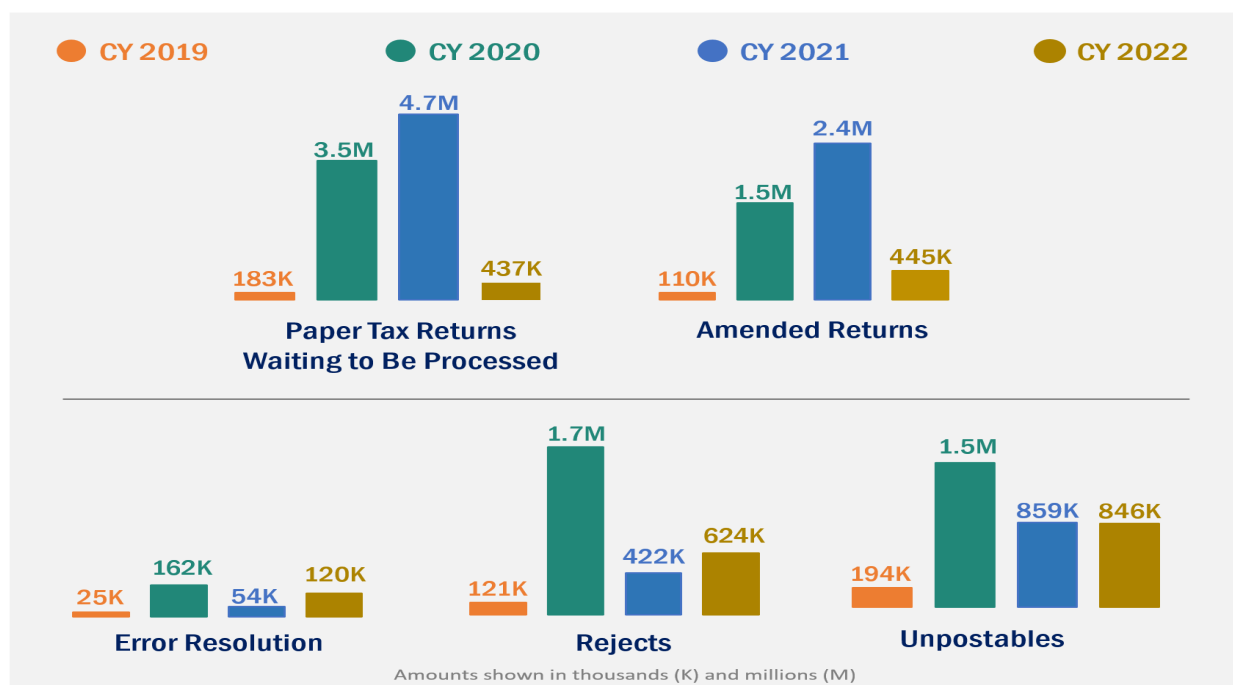
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Background

The annual tax return filing season is a critical time for the Internal Revenue Service (IRS) because it is when most individuals file their income tax returns and contact the IRS if they have questions about specific tax laws or filing procedures.¹ One of the continuing challenges the IRS faces each year in processing tax returns is the implementation of new tax law changes as well as changes resulting from expired tax provisions.

Backlogs of tax returns and other types of tax account work have been reduced significantly for Calendar Year 2023. For example, the IRS cleared the backlog of unprocessed individual tax returns received during Calendar Year 2022 shortly after the start of the 2023 Filing Season. However, some tax return and tax account inventories continue to have a backlog and will have a significant impact on associated taxpayers. Figure 1 provides a comparison of individual tax return inventory levels in various stages of processing that the IRS normally carries into the subsequent years' filing season compared to inventory levels carried into the 2023 Filing Season.

Figure 1: Comparison of Individual Return Inventory Carried Over to the Next Filing Season



Source: IRS Filing Season Statistics for the week ending December 28, 2019; IRS inventory numbers provided to the Treasury Inspector General for Tax Administration (TIGTA) for the weeks ending December 25, 2020, December 31, 2021, and December 30, 2022; and the Customer Account Services Form 1040X Consolidated Inventory Report for the weeks ending December 28, 2019, December 26, 2020, January 1, 2022, and December 31, 2022. CY = Calendar Year.

¹ See Appendix V for a glossary of terms.

Interim Results of the 2023 Filing Season

The IRS has also made considerable progress towards meeting its hiring goals within the Submission Processing and Accounts Management functions. The IRS continues to use Direct Hiring Authority to aid in meeting hiring goals.

We are conducting a separate review of the IRS's continued efforts to address the remaining tax return and tax account inventory backlogs during the 2023 Filing Season and plan to issue our report later in Calendar Year 2023.² In addition, we plan to conduct a separate review of the IRS's hiring efforts beginning in April 2023 and expect to issue the report in Calendar Year 2024.³

Key tax law changes affecting the 2023 Filing Season

The primary legislation affecting the 2023 Filing Season is the Inflation Reduction Act of 2022 (IRA), signed into law on August 16, 2022.⁴ Most IRA tax provisions affect future tax years. However, a small number of provisions affect individual tax filers for Tax Year 2022. Figure 2 identifies the three provisions most relevant to the 2023 Filing Season and provides the estimated tax impact for each provision for Calendar Years 2023 through 2026.

Figure 2: Summary of IRA Provisions Affecting the 2023 Filing Season

Provision	Overview of Related Provisions	Tax Impact Calendar Years 2023 - 2026
Energy Efficient Home Improvement Credit (13301)	Renamed and replaced the existing Nonbusiness Energy Property Credit, and extended the credit through December 31, 2032.	\$5.9 billion
Residential Clean Energy Credit (13302)	Renamed and replaced the existing Residential Energy Efficient Property Credit, and increased the credit rate to 30 percent for property placed into service beginning in Tax Year 2022.	\$6.9 billion
Clean Vehicle Credit (13401)	Renamed and replaced the existing Qualified Plug-In Electric Drive Motor Vehicle Credit. For Tax Year 2022, transition rules for the requirement that qualifying vehicles must undergo final assembly in North America apply for vehicles placed into service on or after August 16, 2022.	\$1.8 billion

Source: *The IRA and the Joint Committee on Taxation JCX-18-22.*

The 2023 Filing Season is also impacted by several tax provisions in the Consolidated Appropriations Act of 2021 and the American Rescue Plan Act of 2021 that expired at the end of Calendar Year 2022.⁵ Figure 3 provides an overview of these expired provisions.

² TIGTA, Audit No. 202340610, *Continued Assessment of the IRS's Efforts to Address the Backlogs During the 2023 Filing Season.*

³ TIGTA, Audit No. 202310812, *IRS Hiring Efforts.*

⁴ Pub. L. 117-169, 136 Stat. 1818.

⁵ Pub. L. No. 116-260, enacted December 27, 2020, and Pub. L. No. 117-2, enacted March 11, 2021, respectively.

Figure 3: Summary of Expired Tax Provisions Affecting the 2023 Filing Season



Expired tax provisions no longer in effect beginning in Tax Year 2022

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Expansion of the Child and Dependent Care Credit (CDCC) for Tax Year 2021 Only

 - Increased:
 - the percentage of applicable expenses to 50 percent,
 - the dollar limit for qualifying expenses to \$8,000 for one qualifying person and \$16,000 for two or more qualifying persons,
 - the credit amount to a maximum of \$4,000 for one qualifying person and \$8,000 for two or more qualifying persons.
 - Made the credit fully refundable if the taxpayer had a principal abode in the United States for more than one-half of the tax year.
- 

Expansion of the Child Tax Credit (CTC) for Tax Year 2021 Only

 - Increased the credit to \$3,000 for children ages 6 to 17 (\$3,600 for children under age 6).
 - Made the credit fully refundable if the taxpayer had a principal abode in the United States for more than one-half of the tax year or if the taxpayer is a bona fide resident of Puerto Rico.
 - Directed the IRS to make periodic advance payments of up to 50 percent of an individual's estimated Tax Year 2021 CTC between July 1, 2021, and December 31, 2021. Taxpayers must reconcile any advance payments received with the CTC claimed on their Tax Year 2021 tax return.
- 

Allowance of Charitable Contributions Without Itemizing

 - Allowed a deduction for cash charitable contributions to be taken without itemizing deductions on Form 1040, *U.S. Individual Income Tax Return*, for up to \$300 (\$600 if married filing joint).
- 

Expansion of the Earned Income Tax Credit (EITC)

 - Allowed individuals to use Tax Year 2019 earned income to figure their Tax Year 2021 EITC if the 2019 earned income was more than the taxpayer's 2021 earned income.
 - Lowered the minimum age for EITC claimed without a qualifying child for Tax Year 2021 only.
 - Eliminated the maximum age limit for Tax Year 2021 only.
- 

Expansion of the Health Coverage Tax Credit

 - Provided an extension for Tax Year 2021 for the Health Coverage Tax Credit.
 - The Health Coverage Tax Credit subsidized most of the cost of qualified health insurance for eligible individuals and their eligible family members.
- 

Expansion of the Premium Tax Credit

 - Established special rules for taxpayers who received or were approved to receive unemployment compensation for as little as one week during Calendar Year 2021.
- 

Issued a Recovery Rebate Credit (RRC) for Tax Year 2021

 - Provided a stimulus payment of up to \$1,400 per eligible individual.
 - Directed the IRS to make advance payments as soon as possible but not later than December 31, 2021.
 - Required taxpayers to reconcile advance payments received with the RRC claimed on their Tax Year 2021 tax return.

Source: American Rescue Plan Act of 2021 and Consolidated Appropriations Act of 2021.

Results of Review

This report presents the interim results of our review to evaluate whether the IRS is timely and accurately processing Tax Year 2022 individual paper and electronically filed (e-filed) tax returns.

The results are presented as of several dates between January 23, 2023, and March 31, 2023, depending on when the information was available.



Processing Tax Returns

Individual Tax Return Receipts and Number of Refunds Issued Increased From the 2022 Filing Season

The IRS began processing individual tax returns on January 23, 2023. During Calendar Year 2023, the IRS expects to receive 167 million (12 million paper returns and 155 million e-filed returns) individual income tax returns. The total e-file volumes are projected to increase by more than 2.6 million (1.7 percent) in Calendar Year 2023. Figure 4 presents comparative statistics as of March 3, 2023. The statistics shown for the 2022 Filing Season represent a start date of January 24, 2022.

Figure 4: Comparative Filing Season Statistics

Cumulative Filing Season Data	2022 Actual	2023 Actual	% Change
Individual Income Tax Returns			
Total Returns Received (000s)	54,741	54,948	0.4%
Paper Returns Received (000s)	1,525	1,350	-11.5%
E-Filed Returns Accepted (000s)	53,216	53,598	0.7%
Practitioner-Prepared (000s)	24,201	25,210	4.2%
Home Computer (000s)	29,015	28,387	-2.2%
Free File (000s) <i>(in the Home Computer total)</i>	1,197	1,006	-16.0%
Percentage of Returns E-Filed	97.2%	97.5%	0.3%
Refunds			
Total Number Refunds Issued (000s)	37,999	42,040	10.6%
Total Dollars ⁶	\$129.2 billion	\$127.3 billion	-1.5%
Average Refund Amount	\$3,401	\$3,028	-11.0%
Total Number of Direct Deposits (000s)	37,049	39,907	7.7%
Total Direct Deposit Dollars	\$128.2 billion	\$124.3 billion	-3.0%

Source: Multiple 2023 Filing Season reports. 2022 Filing Season figures are through March 4, 2022, and 2023 Filing Season figures are through March 3, 2023. Totals and percentages shown are rounded.

⁶ IRS management indicated that while the total number of refunds increased, the decrease in the total dollars and average refund amount was likely due to the expiration of the American Rescue Plan Act of 2021 provisions shown in Figure 3.

While e-file volumes increased, the number of returns filed through the IRS Free File Program dropped significantly when compared to the same period last year. We plan to conduct a separate review of the IRS Free File Program later in Fiscal Year 2023.⁷ In addition, the IRA requires the IRS to develop a task force to report on the cost to develop and run a free, direct e-file tax return system with a focus on multilingual and mobile friendly features and safeguards for taxpayer data. We are conducting a separate review of the IRS's Free, Direct Electronic Filing Proposal.⁸

Tax returns are being processed timely

Some IRS tax return processing programs are working inventory within or near pre-pandemic time frames, but others continue to lag behind. The IRS establishes timeliness goals for its various tax return processing programs that reflect the desired number of days it should take to work a tax return from receipt in the program's inventory. Figure 5 provides estimates of the inventory in key tax return processing programs as of March 3, 2023, along with the age of the inventory compared to the program's timeliness goal. The figures provided for paper tax returns and Error Resolution inventories portray work received during Calendar Year 2023 and do not include any carryover work from previous filing seasons. The figures provided for Rejects, Unpostables, and Amended Returns represent work that could have been received during calendar years prior to 2023, *i.e.*, Tax Years 2020 through 2022 returns that have not completed processing, as well as Tax Year 2022 work received during Calendar Year 2023.

Figure 5: Timeliness of Tax Return Processing Inventories

Type of Work Remaining	Week Ending March 3, 2023	Percentage Aged	Aged Criteria
Paper Tax Returns	295,885	None	N/A
Error Resolution	143,627	None	Over 5 days
Rejects	1,053,639	9 percent	Over 60 days
Unpostables	745,667	52 percent	Ranges from more than 3 weeks to more than 15 weeks
Amended Returns Worked by the Submission Processing Function	517,600	93 percent	More than 30 days
Amended Returns Worked by the Accounts Management Function	198,744	40 percent	More than 44 days

Source: IRS-provided weekly inventory levels for the week ending March 3, 2023, and the Customer Account Services Form 1040X Consolidated Inventory Report for the week March 4, 2023.

The IRS cleared the carryover inventory of unprocessed individual tax returns received during Calendar Year 2022 by February 4, 2023. However, the IRS continues to have backlogs in its Rejects, Unpostables, and Amended Return inventories. As mentioned previously, we are

⁷ TIGTA, Audit No. 202340028, *Free File Program – Follow-Up*.

⁸ TIGTA, Audit No. 202340808, Inflation Reduction Act: *Assessment of the IRS's Free, Direct Electronic Filing Proposal*.

conducting a separate review of the IRS's continued efforts to address the backlogs during the 2023 Filing Season and plan to issue our report later in Calendar Year 2023.⁹

Evaluation of new and modified e-file business rules

The IRS uses e-file business rules to identify errors on tax returns at the time the returns are filed. We selected 26 e-file business rules for in-depth testing that are new or were modified for the 2023 Filing Season. Our testing evaluated whether the IRS was accurately rejecting tax returns when applicable, and conversely whether any tax returns were accepted for processing erroneously. For example, we selected three business rules created to address legislative changes affecting the Residential Clean Energy Credit and the Energy Efficient Home Improvement Credit. In addition, we also selected four business rules that were created to ensure that tax credits that expired as of December 31, 2022, were not being received by taxpayers. Appendix III of this report contains a list of the business rules we reviewed.

This audit tested relevant business rules to evaluate the implementation of tax law changes. We will coordinate with other TIGTA IRA audits as part of our final report. These stand-alone audits will provide in-depth reviews of the Clean Vehicle Credit and the overall implementation of tax provisions for the IRA.¹⁰

Our testing of 21 of the 26 business rules found the rules are accurately rejecting tax returns when applicable as of February 7, 2023.¹¹ Four of the remaining five business rules have either had minimal or no rejections of tax returns as of March 31, 2023. While the final business rule has had tax returns rejected, the rejections were later in our audit period; as such, we have been unable to determine whether these five rules are working correctly and will continue monitoring them. In addition, our review of accepted e-file tax returns identified no concerns that tax returns with the conditions described in 24 of the 26 rules were accepted erroneously for processing. We were unable to test two of the 26 rules as no tax returns were filed containing the characteristics of the rule as of March 31, 2023. We will continue to monitor the remaining business rules and will report on their accuracy in our final report later in Calendar Year 2023.

In addition, we reviewed 140 business rules that were deleted or disabled for Tax Year 2022 and identified two business rules that were still active. We asked IRS management about these business rules on March 28, 2023, and IRS management indicated that these two rules were disabled on March 19, 2023.

Expansion of the automated Error Resolution correction tool

The IRS implemented an automated Error Resolution correction tool during the 2022 Filing Season in an effort to shorten the time needed to resolve certain taxpayer errors that could delay their refund as well as to reduce the risk of IRS employee error. The IRS refers to this tool as the FixERS tool. This tool systemically replaces the steps an IRS Error Resolution employee would take to resolve the identified tax return errors. The IRS began using the FixERS tool to address common taxpayer errors when claiming the CTC, the EITC, the CDCC, and the RRC.

⁹ TIGTA, Audit No. 202340610, *Continued Assessment of the IRS's Efforts to Address the Backlogs During the 2023 Filing Season*.

¹⁰ TIGTA, Audit No. 202340825, *Inflation Reduction Act: Clean and Previously Owned Vehicle Credits* and TIGTA, Audit No. 202340826, *Inflation Reduction Act: Implementation of the Tax Provisions of the Inflation Reduction Act of 2022*.

¹¹ One business rule was tested as of March 14, 2023.

IRS management stated that they chose these errors because they expected tax returns with these errors to be the most impactful on taxpayers during the 2022 Filing Season.

As part of the 2023 Filing Season, the IRS has expanded the FixERS tool to include 16 new error codes for a total of 21 error codes. These error codes were fully implemented for use by the FixERS tool during the week of March 6, 2023. As of March 31, 2023, the IRS reports that 1.4 million tax returns have been placed into production for the FixERS tool.¹² From this population, 973,033 (69 percent) tax returns errors were resolved while 429,599 (31 percent) tax return errors could not be resolved by the tool and were resuspended for manual processing. Appendix IV of this report contains a complete list and description for the 21 error codes.



Detecting and Preventing Tax Refund Fraud

Fraud Detection Processes Continue to Prevent and Detect the Issuance of Millions of Dollars in Fraudulent Refunds

The IRS continues to increase the number of fraudulent tax returns detected and stopped from entering the tax processing system, *i.e.*, rejecting e-filed tax returns and preventing paper tax returns from posting. For example, as of January 20, 2023, the IRS has locked taxpayer accounts of 52.5 million deceased individuals. This compares to 49.1 million accounts locked as of December 31, 2021. When tax accounts are locked, e-filed tax returns are rejected and paper tax returns are prevented from posting to the Master File. According to the IRS, as of February 28, 2023, it had rejected 84,401 fraudulent e-filed tax returns and had stopped 564 paper tax returns from posting to the Master File as a result of the deceased taxpayer account locks.

In addition, as of February 25, 2023, the IRS reported that it identified 31,079 tax returns with approximately \$310.7 million claimed in fraudulent refunds and prevented the issuance of \$303.7 million (97.7 percent) of those refunds. This represents a significant decrease in the amount of fraudulent refunds stopped when compared to the same period last filing season. IRS management stated that the number of fraudulent refunds for Processing Year 2022 was higher than normal as those figures include approximately 44,000 tax returns that were identified in Processing Year 2021 but not worked until Processing Year 2022. Figure 6 shows the number of fraudulent tax returns the IRS identified for Processing Years 2021, 2022, and 2023 as well as the refund amounts that were stopped.

¹² The 1.4 million tax returns include 77,950 tax returns that were processed through the tool two times due to programming updates.

Figure 6: Fraudulent Tax Returns and Refunds Identified and Stopped in Processing Years 2021, 2022, and 2023 (as of February 25, 2023)

Processing Year	Number of Fraudulent Returns Identified	Number of Fraudulent Refund Returns Stopped	Amount of Fraudulent Refunds Identified	Amount of Fraudulent Refunds Stopped
2021	2,325	1,153	\$15,960,050	\$12,635,306
2022	76,814	74,711	\$817,400,771	\$807,903,066
2023	31,079	30,730	\$310,724,203	\$303,718,702

Source: IRS fraudulent tax return statistics for Processing Years 2021, 2022, and 2023 as of February 25, 2023.

Detection of tax returns involving identity theft

For the 2023 Filing Season, the IRS is using 236 filters to identify potential identity theft tax returns and prevent the issuance of fraudulent refunds. In comparison, the IRS used 168 filters for the 2022 Filing Season. These filters incorporate criteria based on characteristics of confirmed identity theft tax returns, including amounts claimed for income and withholding, filing requirements, prisoner status, taxpayer age, and filing history. Tax returns identified by these filters are held during processing until the IRS can verify the taxpayer’s identity. If the individual’s identity cannot be confirmed, the IRS removes the tax return from processing to prevent the issuance of a fraudulent refund.

As of March 2, 2023, the IRS reported that it identified nearly 1.1 million tax returns with refunds totaling approximately \$6.3 billion for additional review as a result of the identity theft filters. As of that same date, the IRS had confirmed 12,617 tax returns as fraudulent and prevented the issuance of \$105.3 million in fraudulent refunds. Figure 7 shows the number of identity theft tax returns the IRS identified and confirmed as fraudulent in Processing Years 2022 and 2023 as of March 2, 2023.

Figure 7: Identity Theft Tax Returns Confirmed Fraudulent in Processing Years 2022 and 2023

Processing Year	Confirmed Identity Theft Returns
2022	9,626
2023	12,617

Source: IRS fraudulent tax return statistics for Processing Year 2022 (as of March 3, 2022) and Processing Year 2023 (as of March 2, 2023).

Identity theft protection

The IRS automatically issues an Identity Protection Personal Identification Number (IP PIN) to confirmed identity theft victims if the case is resolved prior to the start of the next filing season. Taxpayers nationwide can also request an IP PIN directly from the IRS if they are concerned that

their personal information has been stolen and want to protect their identity when filing a Federal tax return. The IP PIN is a six-digit number assigned to eligible taxpayers to help prevent someone else from filing a fraudulent Federal income tax return using a taxpayer's Social Security Number (SSN).¹³ The IP PIN is known only to the taxpayer and the IRS and acts as an authentication number to validate the correct owner of the SSN or Individual Taxpayer Identification Number (ITIN) listed on that tax return. This helps the IRS verify the taxpayer's identity when they file their tax return. Taxpayers can request an IP PIN or retrieve their existing IP PIN by using the "Get an IP PIN" tool through IRS.gov. The IRS reports that it issued 802,449 IP PINs to taxpayers who used this tool as of March 4, 2023.

Screening of prisoner tax returns

To combat refund fraud associated with tax returns filed using prisoner SSNs, the IRS compiles a list of prisoners (the Prisoner File) received from the Federal Bureau of Prisons and State Departments of Corrections as well as Prisoner Update Processing System data from the Social Security Administration. These data files are used to identify for additional screening tax returns filed using a prisoner SSN. As of February 25, 2023, the IRS reported that it identified for screening 14,939 potentially fraudulent tax returns filed by prisoners.¹⁴ This represents a decrease of 55.5 percent over the number of tax returns identified during the same period of the 2022 Filing Season. Figure 8 shows the number of prisoner tax returns identified for screening in Processing Years 2022 and 2023.

Figure 8: Prisoner Tax Returns Identified for Screening in Processing Years 2022 and 2023

Processing Year	Number of Prisoner Tax Returns Identified for Screening
2022	33,536
2023	14,939

Source: IRS fraudulent tax return statistics for Processing Year 2022 (as of February 26, 2022) and Processing Year 2023 (as of February 25, 2023).

¹³ Anyone who has a SSN or an ITIN and is able to verify their identity is eligible to enroll in the IP PIN program.

¹⁴ Tax returns filed using a prisoner's name and SSN.



Providing Customer Service

IRS Customer Service Initiatives

The IRS provides assistance to millions of taxpayers via its website (IRS.gov), telephone, and social media platforms as well as face-to-face assistance at its Taxpayer Assistance Centers (TAC), Volunteer Income Tax Assistance sites, and Tax Counseling for the Elderly sites.

Online assistance

The IRS provides easy-to-use self-assistance options that enable taxpayers to access the information they need 24 hours a day, seven days a week. The most notable self-assistance option is the IRS's public Internet site, IRS.gov. The IRS reported 289.8 million visits to IRS.gov for the 2023 Filing Season as of March 3, 2023. In comparison, the IRS reported 357.4 million visits to IRS.gov for the 2022 Filing Season as of March 4, 2022, which is a decrease of 18.9 percent. The IRS website provides a number of online tools to assist taxpayers. Figure 9 provides examples of these online tools along with the number of times the tool was used as of March 4, 2023.

Figure 9: Examples of Online Tool Uses for Processing Years 2022 and 2023 (as of Week Ending March 4, 2023)

Tool	Description	Number of Uses in Processing Year 2022	Number of Uses in Processing Year 2023
<i>Interactive Tax Assistant</i>	A tax law resource that takes taxpayers through a series of questions and provides them with responses to basic tax law questions.	0.5 million	0.6 million
<i>Where's My Refund?</i>	Allows taxpayers to check the status of their refunds using the most up-to-date information available to the IRS.	214.8 million	158.4 million
<i>Where's My Amended Return?</i>	Allows taxpayers to check the status of their amended return using the most up-to-date information available to the IRS.	2.4 million	1.6 million

Source: IRS management information reports.

The *Where's My Refund?* and *Where's My Amended Return?* tools are available on IRS.gov. The *Where's My Refund?* tool is also available on the IRS2Go mobile application.¹⁵ As of March 4, 2023, the IRS reported 5.2 million active users for the IRS2Go application. The IRS has

¹⁵ IRS2Go is a mobile application for iOS, iPadOS, and Android phones and tablets that allows taxpayers to check the status of their tax refund, make a payment, find free tax preparation assistance, sign up for helpful tax tips, and access IRS social media platforms.

planned enhancements for these online tools to include tailoring messages with information about common fraud and error conditions, enabling taxpayers to initiate a refund trace, and expanding the tool to five additional languages. The IRS stated that these enhancements will not take effect for the 2023 Filing Season and that implementation of the enhancements is dependent on funding resource availability.

Social media platforms

The IRS also offers taxpayers the ability to obtain information from the IRS using their mobile devices. For example, the IRS uses common social media platforms to share the latest information on tax changes, scam alerts, initiatives, and products and services. In addition, the IRS provides short, informative online videos in English, Spanish, and American Sign Language. As of March 4, 2023, the IRS reported more than 1.2 million followers and 28.7 million views on the various social media platforms.¹⁶

Toll-free telephone level of assistance

As of March 4, 2023, taxpayers made 17 million total attempts and 12 million net attempts to contact the IRS by calling the various customer service toll-free telephone assistance lines.¹⁷ The IRS reports that 4.4 million calls were answered with automation, and telephone assistors answered nearly 3.5 million calls and provided an 80.6 percent Level of Service with a 5-minute Average Speed of Answer. Figure 10 shows a comparison for Calendar Years 2022 and 2023, as of March 4, 2023.

Figure 10: Toll-Free Performance Statistics for Calendar Years 2022 and 2023

Statistic	Filing Season	
	2022	2023
Assistor Calls Answered	2,688,000	3,453,000
IRS Calculated Level of Service	19.5%	80.6%
Average Speed of Answer (Minutes)	24	5
TIGTA-developed Level of Access ¹⁸	31.2%	51.5%

Source: IRS management information reports (as of March 5, 2022, for Calendar Year 2022 and as of March 4, 2023, for Calendar Year 2023).

TACs

The IRS plans to assist about 2.7 million taxpayers at its TACs in Fiscal Year 2023, which is an increase of 97 percent from the number of taxpayers the IRS actually assisted during

¹⁶ Individuals may use more than one social media platform; therefore, it would not be appropriate to consider the total number of followers as unique individuals.

¹⁷ Total call attempts represent calls received during all hours, open or not. Total net call attempts represent calls received during open hours.

¹⁸ The Level of Access reflects the total of callers seeking assistance that receive it and is computed by taking the sum of Assistor Calls Answered and Automated Calls Answered divided by the Total Dialed Number Attempts Open Hours. TIGTA developed this metric; it is not an official IRS statistic.

Fiscal Year 2022. Figure 11 shows the number of contacts by product line at the TACs for Fiscal Years 2022 and 2023.

Figure 11: TAC Contacts for Fiscal Years 2022 and 2023

Contacts/Product Lines	Fiscal Year	
	2022 Actual	2023 Projections
Tax Account Contacts	745,000	1,801,000
Form Contacts	52,000	61,000
Other Contacts	552,000	790,000
Tax Law Contacts	8,000	18,000
Totals	1,357,000	2,670,000

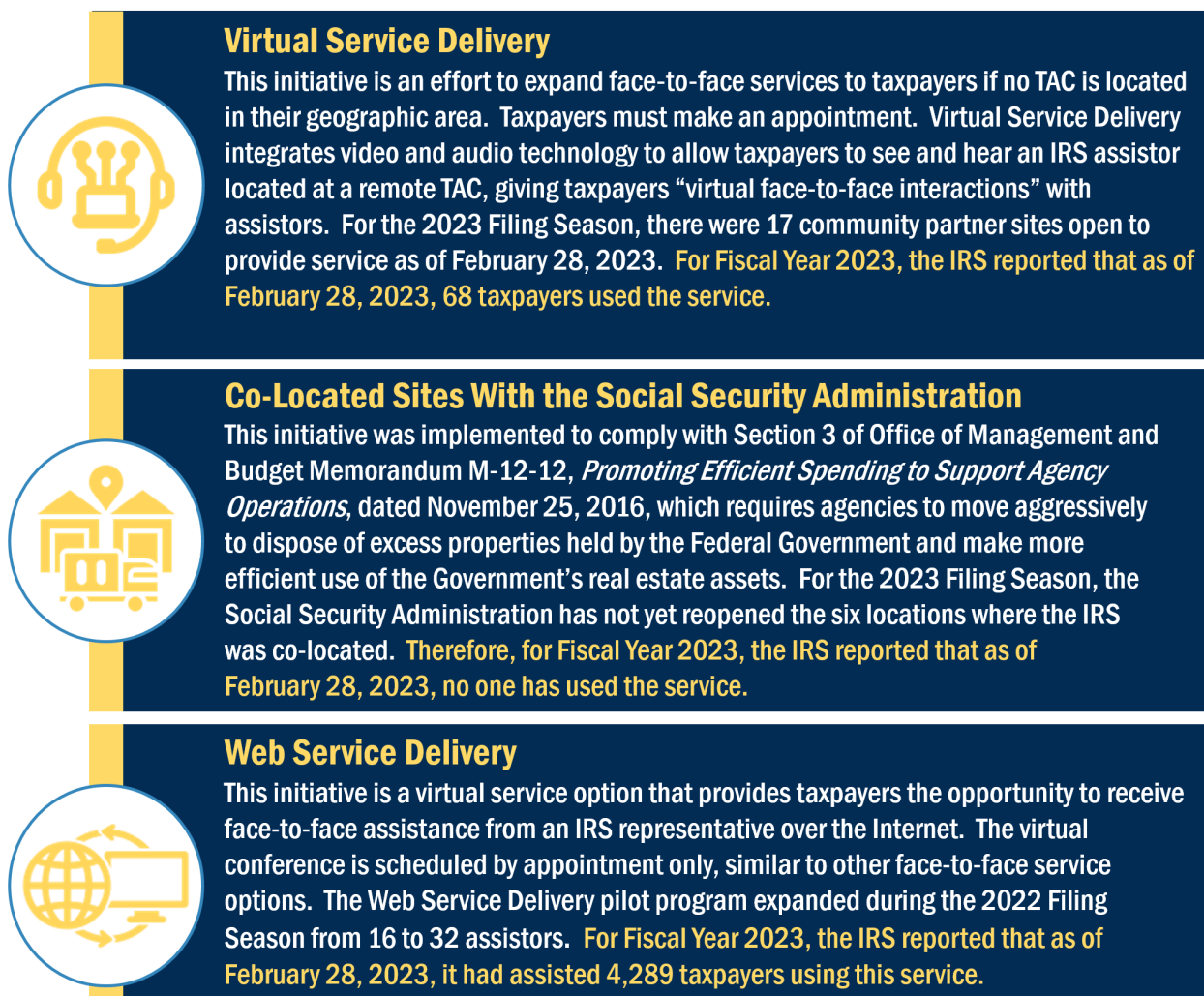
Source: IRS management information reports. Numbers shown are rounded.

Insufficient staffing continues to result in the TACs not being open to provide taxpayer assistance. As of March 6, 2023, the IRS reported that 36 of the 362 TACs were closed due to a lack of staffing. IRS management cautioned that the operating status of the TACs can vary day-to-day due to illness, staff leaving, or staff taking other positions within the IRS. For example, as of February 25, 2023, 171 of the 362 TACs the IRS operated were staffed with one or two IRS employees.

Similar to prior filing seasons, the IRS continues to use its appointment service for all TACs. As a further service to taxpayers, the IRS will attempt to resolve the taxpayer’s question or provide the taxpayer with information on alternative services when they call to schedule an appointment. The IRS reports that, as of February 25, 2023, IRS employees answered 508,471 calls to schedule an appointment. Of these, 339,302 calls necessitated that the taxpayer schedule an appointment and visit a TAC. The remaining 169,169 taxpayers were assisted without having to visit a TAC. The IRS also noted that taxpayers who travel to a TAC without an appointment are assisted if there is availability. As of February 25, 2023, the IRS reported that it provided assistance to 7,045 taxpayers who visited a TAC without an appointment.

In an effort to further assist taxpayers, on February 6, 2023, the IRS announced special Saturday hours at more than 40 locations for face-to-face help between February and May. The IRS is offering service at select TACs on each of four monthly Saturdays beginning February 11, 2023, and ending May 13, 2023. On these dates, the centers provide taxpayers with in-person help between 9:00 a.m. and 4:00 p.m., and no appointments are required. The IRS website posts information regarding the days and hours of operation and a list of services provided as well as whether the TAC is open on one of these four Saturday dates. According to IRS management, they have served 5,585 taxpayers in the 67 TACs that were open on the first two monthly Saturday dates.

Finally, in addition to the services offered via the TAC appointment line and at the TACs, the IRS also offers these additional face-to-face initiatives, as summarized in Figure 12.

Figure 12: Summary of IRS Face-to-Face Initiatives

Source: IRS management information reports.

Assistance at Volunteer Program sites

The Volunteer Program plays an important role in the IRS’s efforts to improve taxpayer service and facilitate participation in the tax system. The two main components in the Volunteer Program are the Volunteer Income Tax Assistance and the Tax Counseling for the Elderly programs. These programs provide no-cost tax return preparation and e-filing to underserved taxpayer segments, including low-income, elderly, disabled, rural, limited-English-proficient, and Native American taxpayers. As of March 5, 2023, Volunteer Program sites prepared more than 1 million tax returns at 8,035 Volunteer Program sites. Figure 13 shows the number of tax returns prepared by volunteers for Fiscal Years 2022 and 2023 as of March 5, 2023.

**Figure 13: Volunteer Program Statistics
for Fiscal Years 2022 and 2023
(as of March 5, 2023)**

	Fiscal Year 2022	Fiscal Year 2023	Percentage Change
Tax Returns	809,695	1,005,092	24.1%
Sites	7,948	8,035	1.1%

*Source: IRS management reports containing Fiscal Years 2022 and 2023 information.
Percentages are rounded.*

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to evaluate whether the IRS timely and accurately processed individual paper and e-filed tax returns during the 2023 Filing Season. To accomplish our objective, we:

- Identified volumes of paper and e-filed tax returns received through March 2, 2023, from the IRS Weekly Filing Season reports that provide filing season statistics and compared the statistics to the same period for the 2022 Filing Season.
- Determined whether IRS monitoring systems indicate that individual tax returns were being processed timely and accurately. We monitored key IRS indicators, including the volume of tax return receipts, statistics from the IRS Filing Season Statistics Report, and Error Resolution volumes.
- Ensured that select business rules associated with the implementation of key tax provisions worked as intended. We evaluated the accuracy of the new business rules.
- Monitored current processing year volumes of inventory and monitored for any backlogs of inventory from Calendar Year 2022 using IRS reports.
- Obtained information related to Submission Processing and Accounts Management hiring and onboarding efforts.
- Identified results of the IRS tax refund fraud programs, including identity theft and prisoner refund fraud.
- Identified results of the IRS customer service programs, including the TAC Program, the Toll-Free Telephone Assistance Program, and the Volunteer Program.
- Identified results for the IRS's self-assistance options, including IRS.gov and the social media platforms.

Performance of This Review

This review was performed with information obtained from the Wage and Investment Division Headquarters in Atlanta, Georgia, and the Wage and Investment Division Submission Processing function offices in Covington, Kentucky, during the period November 2022 through March 2023. We conducted this performance audit 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Major contributors to the report were Diana M. Tengesdal, Acting Assistant Inspector General for Audit (Returns Processing and Account Services); Deann L. Baiza, Director; Sharla J. Robinson, Audit Manager; Jordan D. Bunte, Lead Auditor; Tracy M. Hernandez, Senior Auditor; Hee Koo Kang, Auditor; Hong Cao, Information Technology Specialist; and Theodore Logothetti, Information Technology Specialist.

Validity and Reliability of Data From Computer-Based Systems

During this review, we obtained extracts from the Modernized Tax Return Database for Processing Year 2023. Before relying on the data, we ensured that each file contained the specific data elements we requested. In addition, we selected judgmental samples of each extract and verified that the data in the extracts were the same as the data captured in the Employee User Portal and the Integrated Data Retrieval System databases. We also performed analysis on the Modernized Tax Return Database extracts to ensure the validity and reasonableness of our data, such as ranges of dollar values and obvious invalid values. We determined that the data were sufficiently reliable for purposes of this report.

Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: the process for planning, organizing, directing, and controlling program operations for the 2023 Filing Season. We evaluated these controls by monitoring IRS weekly production meetings, reviewing IRS procedures, and reviewing IRS reports.

Appendix II

Treasury Inspector General for Tax Administration Audits of Inflation Reduction Act of 2022 Tax Law Changes

This table presents in-process or planned TIGTA audits that will evaluate IRA provisions related to the filing and processing of individual tax returns.

Audit Number	Audit Title
202340808	Inflation Reduction Act: Assessment of the IRS's Free, Direct Electronic Filing Proposal
202340819	Inflation Reduction Act: Residential Clean Energy Credits
202340825	Inflation Reduction Act: Clean and Previously Owned Vehicle Credits
202340826	Inflation Reduction Act: Implementation of the Tax Provisions of the Inflation Reduction Act of 2022

Source: TIGTA Fiscal Year 2023 Annual Audit Plan and Discretionary Audit Coverage.

Electronic Filing Business Rules

Figure 1 presents a description of the 26 e-file business rules we reviewed that were created or modified for the 2023 Filing Season.

Figure 1: Business Rules Reviewed for the 2023 Filing Season

Business Rule	Description
F1040-016-08	[REDACTED]
F1040-068-03	[REDACTED]
F1040-461	[REDACTED]
F1040-462	[REDACTED]
F1040-463	[REDACTED]
F2441-029	[REDACTED]
F3800-346	[REDACTED]

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Business Rule	Description
F3800-347	[REDACTED]
F4136-131	[REDACTED]
F4136-132	[REDACTED]
F5695-029	[REDACTED]
F5695-030	[REDACTED]
F5695-031	[REDACTED]
IND-468	[REDACTED]
IND-469	[REDACTED]
IND-470	[REDACTED]
IND-471	[REDACTED]
S1-F1040-022	[REDACTED]
S1-F1040-023	[REDACTED]
S1-F1040-080-02	[REDACTED]

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Business Rule	Description
S2-F1040-015	[REDACTED]
S3-F1040-023	[REDACTED]
S8812-F1040-012	[REDACTED]
S8812-F1040-013	[REDACTED]
S8812-F1040-014	[REDACTED]
SEIC-F1040-539	[REDACTED]

Source: IRS business rule list.

Appendix IV

Tax Return Errors Resolved Using the FixERS Tool

The IRS is using the FixERS tool during the 2023 Filing Season to address 21 common taxpayer errors for individual tax return filers. Figure 1 provides a brief description of the Error Resolution codes addressed using the FixERS tool.

Figure 1: FixERS Codes for the 2023 Filing Season

Error Resolution Code	Topic of Error Resolution Code	Description
017	ITIN Status Code	Sets when the ITIN Status Code is "I," meaning it is inactive for either the Primary, Secondary, any Dependent, or either Child Care Credit Dependent.
029	Estimated Tax Payments	
034	Filing Status Code	Sets when the Filing Status Code is inconsistent with the requirements needed to claim the Filing Status. Filing Status Codes 4, 5, and 7 require the taxpayer to also claim dependents in order to qualify for that Standard Deduction.
075	Taxable Social Security Verified Amount	Sets when the Taxable Social Security Verified amount is not present. The only entries on the return are Total or Taxable Social Security and Withholding, with the Refund equaling the Withholding. Additionally, it will catch returns where the taxpayer does not list Taxable Social Security; however, there is an indication of a Lump Sum Election.
121	Excess Social Security Withholding	Sets when the taxpayer's figure for Excess Social Security Withholding is equal to or greater than the computer's computation. In order to claim this withholding, the taxpayer must have more than one employer and the combined withholding must exceed the limitation amounts.
214	Taxable Social Security Benefits	Sets when the taxpayer did not correctly figure their Taxable Social Security Benefits amount. This calculation is based on amounts claimed in other fields of the return, including their Gross Taxable Social Security amount.
248	Qualified Business Income Deduction	Sets when the Qualified Business Income Deduction amount is not supported by business income reported on the return.
280	CDCC	Sets when the taxpayer's amount for the CDCC and the computer's calculation for this credit differ. This can be caused by a miscalculation by the taxpayer or by an action taken in a previous error code.
287	Child and Other Dependent Credit and the Additional Child Tax Credit	Sets when the difference between Child and Other Dependent Credit and the computer's calculation is greater than \$2. It will also generate when the difference between the ACTC/Refundable Child Tax Credit and the computer's calculation is greater than \$2.

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Error Resolution Code	Topic of Error Resolution Code	Description
289	Total Children Eligible for the CTC	Sets when the Total Children Eligible for the CTC and/or total number of dependents eligible for Credit for Other Dependents are present, and any of Forms 5695, 3800, or 8801, <i>Credit For Prior Year Minimum Tax--Individuals, Estates, and Trusts (Large Print Version)</i> , are present, and either the CTC and Other Dependent Credit Verified is not present or the ACTC Verified and Refundable CTC Verified is not present.
290	Child and Other Dependent Credit	Sets when a math error is present between the taxpayer's amount for Child and Other Dependent Credit and the computer's amount, and the taxpayer's amount and the computer amount for Total Tax do not agree.
328	First-Time Homebuyer Credit	Sets when it appears the Primary and/or Secondary taxpayer must repay their First-Time Homebuyer Credit and are not making any payments on their return.
329	First-Time Homebuyer Credit	Sets when the Primary and/or Secondary taxpayer are repaying their First-Time Homebuyer Credit; however, a math error is present. This may occur if the Secondary taxpayer listed their Taxpayer Identification Number on the repayment form; however, the credit is under the Primary taxpayer's SSN, etc. This may also occur if they are paying over or under the amount they owe each year.
336	EIC	Sets when the taxpayer is claiming the EIC and an error is present with either the Primary, Secondary, or a Dependent's Taxpayer Identification Number Assignment Date, <i>i.e.</i> , the Taxpayer Identification Number Assignment Date is later than the due date of the return. This may also generate if Schedule EIC is present and EIC Amount is significant and the number of EIC SSNs present does not equal the computer's amount in Qualified EIC Dependent Number.
337	EIC With Schedule EIC	Sets when the amount claimed for the EIC differs from the computer amount and Schedule EIC is present, meaning dependents are claimed for the credit.
338	EIC Without Schedule EIC	Sets when the amount for EIC differs from the computer amount and Schedule EIC is not present, dependents are not being claimed for the credit.
344	ACTC not Tax Year 2021	Sets when the Tax Period is not Tax Year 2021, the taxpayer amount for the ACTC differs from the computer's amount, and Total Payments is not equal to Total Payments Computer.
345	ACTC Tax Year 2021	This affects Tax Year 2021 only. Generates when the taxpayer's amount for the ACTC differs from the computer's amount, and Total Payments is not equal to Total Payments Computer.
350	RRC Tax Year 2021	This affects Tax Year 2021 only. Generates when the taxpayer's amount for the RRC differs from the computer's amount, and Total Payments does not equal Total Payments computer. The taxpayer did not correctly report their RRC amount.

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Error Resolution Code	Topic of Error Resolution Code	Description
363	CDCC Tax Year 2021	This affects Tax Year 2021 only. Sets when the taxpayer's amount for the CDCC and the computer's calculation for this credit differ. This can be caused by a miscalculation by the taxpayer or by an action taken in a previous error code. For example, if a dependent is disqualified in error code 017 because their ITIN is inactive, and this dependent is claimed for the CDCC, it will change the calculation causing a math error to set. This may also be caused by taxpayer failure to check the Principal Abode Box on Form 2441, allowing the refundable portion of this credit.
601	Total Tax Exceeds 50 Percent of Adjusted Gross Income	Generates when the taxpayer's Total Tax reported exceeds 50 percent of their adjusted gross income. Tax examiners are instructed to check for transcription errors and verify the tax claimed.

Source: IRS management-provided list of error codes and descriptions.

Glossary of Terms

Term	Definition
Adjusted Gross Income	Gross income minus adjustments to income. Gross income includes wages, dividends, capital gains, business income, and retirement distributions as well as other income. Adjustments to income include such items as educator expenses, student loan interest, alimony payments, or contributions to a retirement account.
Business Rule	Used to validate information included on e-filed tax returns for acceptance into tax return processing. The IRS will reject e-filed tax returns from processing when the tax return does not meet a business rule.
Child and Dependent Care Credit	A tax credit for expenses that are paid for the care of a qualifying individual to enable taxpayers to work or to actively look for work.
Child Tax Credit	A tax credit for families with qualifying children.
Earned Income Tax Credit	A refundable tax credit for low-income to moderate-income workers.
Employee User Portal	The internal IRS portal that allows employees to access IRS data and systems, such as tax administration processing systems and financial information systems, in a secure, authenticated session.
Error Resolution	An online computer application used by tax examiners to correct errors identified on individual or business tax returns during processing.
Error Resolution Code	These codes validate the accuracy of tax returns during processing. When a return is identified with an error condition, the IRS suspends the return from processing and sends it to a tax examiner to correct the error. Once the error is corrected, the IRS continues to process the tax return.
Filing Season	The period from January 1 through mid-April when most individual income tax returns are filed.
Fiscal Year	Any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins on October 1 and ends on September 30.
Free File	A free Federal tax preparation and electronic filing program for eligible taxpayers developed through a partnership between the IRS and the Free File Alliance LLC. The Alliance is a group of private sector tax software companies.
Integrated Data Retrieval System	IRS computer system capable of retrieving or updating stored information. It works in conjunction with a taxpayer's account records.
Internal Revenue Manual	Primary source of instructions to employees relating to the administration and operation of the IRS. The manual contains the directions employees need to carry out their operational responsibilities.

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Term	Definition
Level of Access	The total number of calls seeking assistance that ultimately receive assistance from the IRS. This is computed by taking the sum of Assistor Calls Answered and Automated Calls Answered divided by Total Dialed Number Attempts Open Hours.
Level of Service	The primary measure of service to taxpayers. It is the relative success rate of taxpayers who call for live assistance on the IRS's toll-free telephone lines. The IRS's measure is titled Customer Service Representative Level of Service.
Master File	The IRS database that stores various types of taxpayer account information. This database includes individual, business, and employee plans and exempt organizations data.
Modernized Tax Return Database	The official repository of all electronic returns processed through the Modernized e-File system.
Paper Tax Returns Waiting to Be Processed	Tax returns that have not yet been entered into the IRS's tax processing system.
Premium Tax Credit	Refundable tax credit that helps eligible individuals and families cover the premiums for their health insurance purchased through the Health Insurance Marketplace.
Prisoner File	The IRS compiles a list of prisoners received from the Federal Bureau of Prisons and State Departments of Corrections as well as Prisoner Update Processing System data from the Social Security Administration.
Processing Year	The calendar year in which the IRS processes the tax return or document.
Rejects	Tax returns that cannot be processed, usually due to missing or incomplete information. Tax examiners correspond with the taxpayer to clarify an entry on a return. When the taxpayer responds, the tax examiner will resolve the issue and the return will continue processing.
Tax Examiner	An employee located in a field office who conducts examinations through correspondence. However, the tax examiner position is also used for many other types of positions located in various IRS offices.
Tax Year	A 12-month accounting period for keeping records on income and expenses used as the basis for calculating the annual taxes due. For most individual taxpayers, the tax year is synonymous with the calendar year.
Taxpayer Assistance Center	Local offices nationwide staffed by IRS employees who are trained to provide a variety of services including answering tax account questions, taking cash payments, and authenticating the identity of individuals who have been identified as potential victims of tax-related identity theft.
Taxpayer Identification Number	A nine-digit number assigned to taxpayers for identification purposes. Depending upon the nature of the taxpayer, it can be an Employer Identification Number, an SSN, an Adoption Taxpayer Identification Number, or an ITIN.

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Term	Definition
Unpostables	Transactions that will not post to the taxpayer's account because they failed validity checks. The unpostable condition must be resolved in order to complete processing of the transaction.
Volunteer Program	Includes the Volunteer Income Tax Assistance program (both the Volunteer Income Tax Assistance Grant program and the Tax Counseling for the Elderly program). The Volunteer Program provides free tax assistance to persons with low-to-moderate income (generally defined as within the EITC threshold), senior citizens, persons with disabilities, persons living in rural areas, those with limited English proficiency, and Native Americans.

Abbreviations

ACTC	Additional Child Tax Credit
CDCC	Child and Dependent Care Credit
CTC	Child Tax Credit
e-file(d); e-filing	Electronically File(d); Electronic Filing
EIC	Earned Income Credit
EITC	Earned Income Tax Credit
IP PIN	Identity Protection Personal Identification Number
IRA	Inflation Reduction Act of 2022
IRS	Internal Revenue Service
ITIN	Individual Taxpayer Identification Number
MSA	Medical Savings Account
RRC	Recovery Rebate Credit
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration



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