

REPORT BY THE

Comptroller General

9738

OF THE UNITED STATES

Taxpayer Waiting Time At IRS' Walk-in Service Offices

At the request of the House Government Operations Subcommittee on Commerce, Consumer and Monetary Affairs, GAO conducted a nationwide test of the time it took taxpayers to get help at IRS' walk-in service offices.

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Waiting times averaged 9.4 minutes during the first 8 weeks of the 1979 tax filing season but varied considerably depending upon the IRS district visited, the type of service requested, and the hour of the day. Overall, taxpayer waiting and service times appeared to be timely and in line with prior year averages.

IRS has a card system for collecting information on waiting and service times that could help insure that taxpayers everywhere get quick service. However, problems with card preparation need to be corrected to improve the system's usefulness to management.



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Letter Report
GGD-79-53
APRIL 10, 1979



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20543

B-137762

The Honorable Benjamin S. Rosenthal
Chairman, Subcommittee on Commerce,
Consumer and Monetary Affairs
Committee on Government Operations
House of Representatives

HSE01501

Dear Mr. Chairman:

In response to your Subcommittee's March 5, 1979, request, we conducted a nationwide survey of the time it took taxpayers to get help at Internal Revenue Service's (IRS') walk-in service offices during the first 8 weeks of the 1979 tax filing season. During this time, IRS had more than 2.4 million inquiries at its walk-in facilities.

Based on information developed in our survey, taxpayers had to wait an average of 9.4 minutes before being assisted by an IRS representative. This average can vary from 1.8 to 26.6 minutes, depending on the district office visited. Waiting time can also vary, depending on the type of service requested and the hour of the day. For example, waiting time can vary from 2.3 minutes for a tax question asked after 4 p.m. to 26.3 minutes for a tax return prepared between 11 a.m. and noon. 1/ Even with these variations, however, IRS appears to be doing a fairly good job of providing taxpayers with quick service.

For purposes of our survey, we split the various types of walk-in assistance into six broad categories. The first category consists of walk-in inquiries where the taxpayer seeks the answer to a tax question. The second category, "self help return preparation," involves having taxpayer assistors available to instruct the taxpayer in proper return preparation. The third category, "direct help return preparation," involves having a taxpayer assistor directly prepare a return for the taxpayer. Category four, "return review," involves a taxpayer who has completed a return and walks into an IRS service office to have a taxpayer assistor look over the completed return. Category five, "notice or Integrated Data Retrieval System (IDRS) contacts," involves

1/Based on data available, variances could not be tested for statistical significance.

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a taxpayer who has received correspondence from IRS and wants further clarification or a taxpayer service representative querying IRS' computer system to resolve a taxpayer's problem. The last category, "other," is a catchall category which includes any other type of taxpayer walk-in contact.

We used a new IRS data system to develop our information. This same data can be used to help IRS management provide the best possible walk-in taxpayer service. Through sampling techniques, the data could be used to monitor walk-in assistance and detect problem situations on a real-time basis. This could include identifying program differences among and within IRS districts. However, IRS needs to improve the usefulness of this data by requiring that all walk-in assistance offices record all the required information on the cards.

The details of our work are presented below.

BACKGROUND

IRS assisted taxpayers about 37 million times during 1978. This assistance consisted of about 93,000 written requests, 28 million telephone calls, and 9 million walk-in inquiries. The majority of this assistance occurred during the peak tax filing season from January through April 1978. IRS offered walk-in taxpayer assistance at about 690 permanent offices and at 200 temporary offices set up for the peak filing period. According to IRS, most taxpayers waited less than 1/2 hour for assistance and over half waited less than 15 minutes. For the 1979 filing season, IRS has about the same number of locations.

SCOPE

In December 1978 IRS started collecting service time information on a walk-in contact card system at all of its districts. IRS started this system to provide management with information on the type and timeliness of services received.

The cards are designed to provide basic data for each walk-in taxpayer inquiry. In addition to office identification and the date, the time the taxpayer entered the office,

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the time assistance started, the time assistance was completed, and the type of assistance received is recorded on the cards.

Because these cards contain the information needed to address your Subcommittee's request, we developed a plan to accumulate information on walk-in taxpayer assistance waiting time to project average waiting times for the Nation.

We randomly selected 15 IRS district offices which represent over 162 permanent, part-time, and filing season only posts-of-duty providing walk-in taxpayer assistance. At each location, we randomly selected approximately 300 walk-in cards from the total available cards collected during the first 8 weeks of the tax filing season.

The districts randomly selected were:

| | |
|---------------------------|-------------------------|
| Augusta, Maine | Chicago, Illinois |
| Boston, Massachusetts | Milwaukee, Wisconsin |
| Portsmouth, New Hampshire | Helena, Montana |
| Manhattan, New York | Aberdeen, South Dakota |
| Wilmington, Delaware | Seattle, Washington |
| Jacksonville, Florida | Portland, Oregon |
| Jackson, Mississippi | Los Angeles, California |
| Little Rock, Arkansas | |

HOW LONG MUST TAXPAYERS WAIT FOR ASSISTANCE?

Overall taxpayer waiting time averaged less than 10 minutes. However, the type of service requested did impact on waiting time. For example, average waiting time before a taxpayer could ask a question was about 5 minutes, whereas, a taxpayer seeking help in preparing a tax return had to wait about 19 minutes. Moreover, 24 percent of the taxpayers had to wait over 30 minutes for return preparation assistance.

IRS service time also averaged less than 10 minutes, but again type of service requested influenced IRS service

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time. Tax assistors answered tax questions in about 6 minutes, but averaged about 14 minutes when a taxpayer needed assistance with return preparation. Return preparation took IRS assistors over 30 minutes about 8 percent of the time. For a detailed summary of IRS walk-in assistance, see appendix I.

The volume of taxpayers walking into an IRS service office steadily peaks to a high of 14.3 percent of the daily volume between the hours of 11 a.m. and 12 noon. Volume drops back between noon and 1 p.m., then picks up at 1 p.m. and steadily recedes after that. Our analysis showed no significant differences by day of the week. Monday, Tuesday, and Wednesday each carried slightly above 20 percent of the volume, and Thursday and Friday carried slightly under 19 percent of the volume.

The volume of taxpayer visits fluctuated throughout our 8-week test period. Of the 2.4 million taxpayers visiting IRS for assistance, 4.3 percent visited during the first week of January. Taxpayer visits increased to a high of 18.9 percent of the total in the week ending February 3, then receded to 10.6 percent during our last test week ending February 24.

In terms of type of taxpayer assistance rendered, assistance with tax questions was most frequent, representing 55.8 percent of the services rendered. Self help and direct help return preparation together represented 35.3 percent of the services rendered, while assistance with return review totaled 4.7 percent. In appendix I, charts 9 and 10, we plotted a frequency distribution for these four major categories of assistance showing average waiting and service time depending upon the time of the day the taxpayer seeks assistance.

DIFFERENCES IN WAITING AND SERVICE
TIME AMONG IRS DISTRICTS

Average waiting and service time at IRS' district offices by the type of service rendered is presented in appendix I, chart 11. The overall average waiting time for all services

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can vary ^{1/} from a low of 1.8 minutes within IRS' Aberdeen district to a high of 26.6 minutes within IRS' Wilmington district. Likewise, the average overall service time can vary ^{1/} from a low of 6.1 minutes within IRS' Los Angeles district to a high of 13.4 minutes within IRS' Chicago district.

For two types of assistance--tax questions and self help return preparation--we were able to use a statistical test for determining whether the observed differences in average waiting and service times are real or the product of chance. Our test showed them to be real. (See app. III.)

We evaluated the concept that districts having the shortest waiting time for taxpayers asking questions also had the shortest waiting time for self help return preparation. We found that a moderate correlation existed. This indicates that some districts do a better job of reducing waiting times than others.

In our opinion, the time a taxpayer must spend obtaining IRS assistance is influenced by the way the district implements its taxpayer assistance program. Using the walk-in contact card system, IRS now can identify those districts with excessive waiting and service times and implement changes where needed.

The newly initiated walk-in card system should provide IRS with an accurate data base for planning, scheduling, and managing its resources. To date, IRS has not utilized the 1979 cards to prepare management reports on the timeliness of walk-in taxpayer service. However, IRS plans to make a complete analysis of taxpayer walk-in service using all the cards prepared nationwide, after the peak walk-in service ends in April 1979.

PROBLEMS NOTED IN IRS
DISTRICTS SAMPLED

The most prevalent problem noted among the district offices sampled was that the time recorded as entrance time

1/See footnote, p. 1.

may be understated because, during peak periods, taxpayers must stand in line before receiving a walk-in contact card. This could result in waiting that is not recorded. In addition, at some of the smaller posts-of-duty, IRS does not distribute cards as taxpayers walk in. If the taxpayer service representative is busy, the taxpayer may not receive a card until served. This results in entrance time being either deleted or recorded the same as the service time.

As chart 12 in appendix I indicates, error rates among the 15 districts sampled varied widely. Within one district, Jackson, which used the walk-in contact cards last year on a test basis, our sample showed no missing items of information among the 307 cards sampled. At the other extreme, however, IRS' Los Angeles district had an error rate for waiting and total time of 65.4 percent, indicating that the cards were not being used to record the time that a taxpayer walked into the office for assistance.

In IRS' Portland district, the majority of errors occurred because completion time was not being entered on the contact cards. This accounted for the 35.8-percent error rate in service time.

In total, six of the IRS district offices we sampled had error rates exceeding 33 percent for the walk-in contact cards. This high error rate, which could undermine the intent of the walk-in contact card system to collect meaningful management information, requires corrective action. Part of the reason for the high error rate at these IRS districts could be the lack of standardization for completing the walk-in contact cards. For example, at some locations visited we noted the use of time clocks for recording the entrance time. At other locations the taxpayer was required to fill in the entrance time. At one location, taxpayers appeared to be frustrated by this procedure since there was no wall clock available for their use, which could account for the large number of cards left blank.

Within one district, Little Rock, we found that taxpayers were requested to include their names on the cards when they entered the taxpayer assistance office. We were told that this procedure allowed taxpayer service representatives to

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call people by name rather than by number. We believe this procedure should be discontinued because it could have a detrimental effect on those taxpayers who wish to ask a tax question anonymously. IRS officials said this practice will be discontinued in Little Rock.

CONCLUSIONS

Among IRS walk-in assistance offices, differences exist in the time taxpayers have to wait and the time IRS takes to render a specific type of assistance. But overall, taxpayer waiting and service times appear to be timely and in line with prior year averages. Nevertheless, by improving walk-in assistance monitoring, IRS would be assured of collecting management information with which to improve taxpayer service.

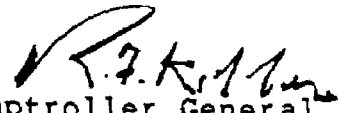
IRS currently plans to analyze the walk-in contact card data after the tax return filing season has ended. This procedure should help improve its taxpayer service even more in future years. However, that analysis would not provide feedback on areas where immediate action could improve the current program.

Some cards we sampled were not complete and therefore not as useful as they could be. IRS should improve the accuracy of the walk-in ~~contact card~~ data by requiring assistors to record all items of information on the cards. IRS should also consider sampling the cards during the tax filing season to provide management with current information on walk-in taxpayer assistance. This would insure that any problems occurring during the peak tax filing season could be detected and corrected by IRS management before the season ends. We are advising IRS in a separate letter of the need to make these improvements.

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As arranged with the Subcommittee, we are sending copies of this letter to the Commissioner of Internal Revenue. Copies will also be available to other interested parties.

Sincerely yours,

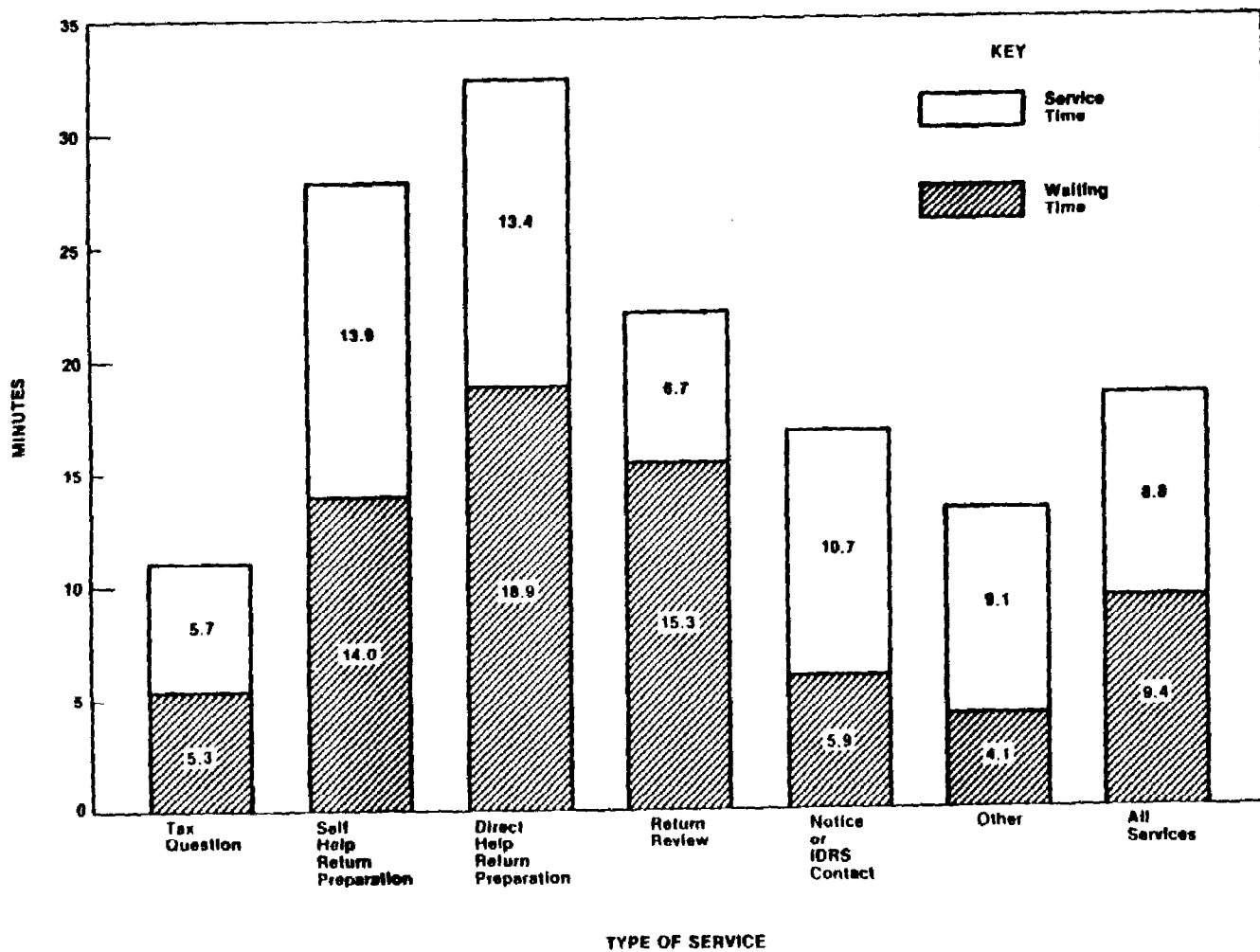

ACTING Comptroller General
of the United States

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CHART 1

**AVERAGE TOTAL TIMES
(WAITING AND SERVICE)
FOR WALK-IN TAXPAYER SERVICE
JANUARY 1 TO FEBRUARY 24, 1979**

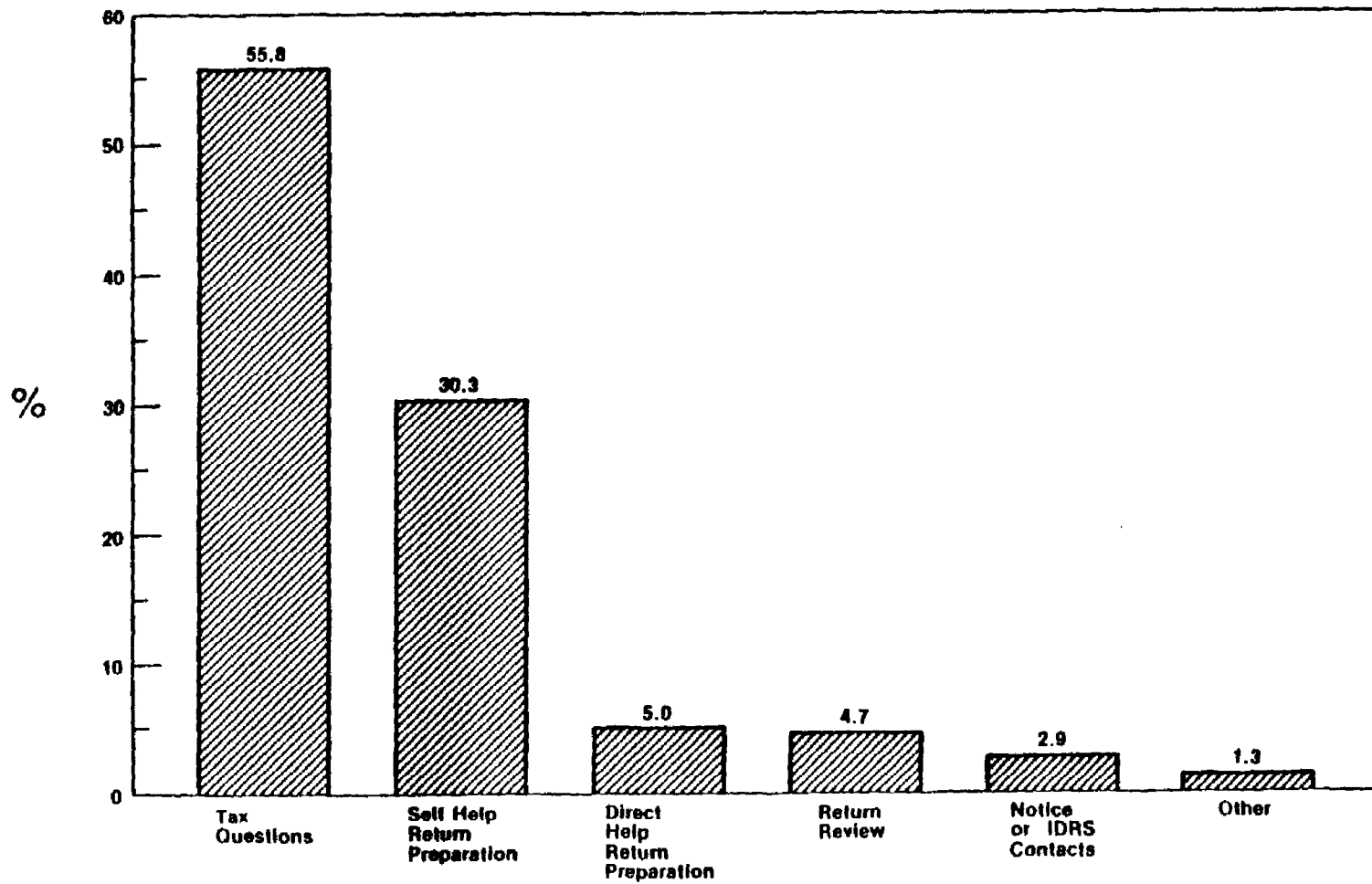


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CHART 2

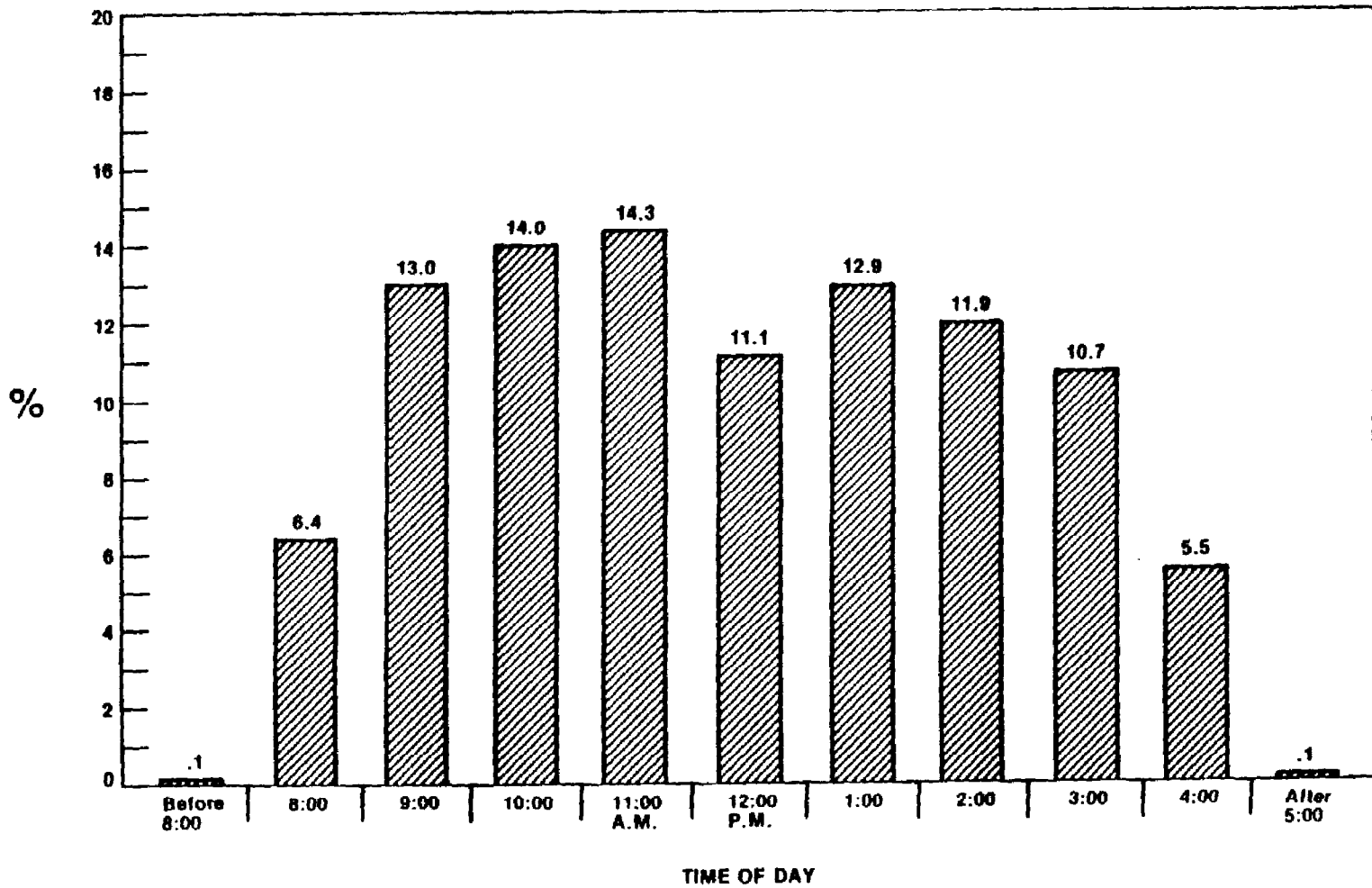
**PERCENTAGE OF EACH TAX SERVICE
RENDERED DURING
JANUARY 1 TO FEBRUARY 24, 1979**



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CHART 3

PERCENTAGE OF ALL TAXPAYER SERVICES RENDERED BY TIME OF DAY JANUARY 1 TO FEBRUARY 24, 1979



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CHART 4

**PERCENTAGE OF CONTACTS BY TIME OF DAY
JANUARY 1 TO FEBRUARY 24, 1979**

| Hour | Type of Service | | | | | | All services |
|-------------------|-----------------|------------------------------|--------------------------------|---------------|------------------------|-------|--------------|
| | Tax question | Self help return preparation | Direct help return preparation | Return review | Notice or IDRS contact | Other | |
| Before 8 a.m. | .1 | — | — | — | — | — | .1 |
| 8 - 9 a.m. | 5.3 | 7.2 | 7.6 | 10.3 | 11.7 | 8.6 | 6.5 |
| 9 - 10 a.m. | 11.5 | 14.2 | 19.4 | 13.4 | 11.6 | 19.8 | 13.0 |
| 10 - 11 a.m. | 12.6 | 16.0 | 12.4 | 15.6 | 16.2 | 11.7 | 14.0 |
| 11 a.m. - 12 p.m. | 15.4 | 14.3 | 12.3 | 10.3 | 6.2 | 12.9 | 14.3 |
| 12 - 1 p.m. | 11.1 | 11.1 | 12.6 | 8.8 | 11.9 | 9.7 | 11.1 |
| 1 - 2 p.m. | 13.7 | 11.5 | 13.1 | 15.1 | 14.4 | 2.4 | 12.9 |
| 2 - 3 p.m. | 12.6 | 10.1 | 11.4 | 13.1 | 15.6 | 19.8 | 11.9 |
| 3 - 4 p.m. | 11.8 | 10.4 | 7.3 | 8.7 | 5.5 | 5.4 | 10.7 |
| 4 - 5 p.m. | 5.7 | 5.2 | 3.8 | 4.7 | 7.0 | 9.7 | 5.5 |
| After 5 p.m. | .2 | — | — | — | — | — | .1 |

Note: Percentages may not add up to 100% due to rounding off figures.

**AVERAGE PERCENTAGE OF
TAXPAYER SERVICES RENDERED
FOR EACH DAY OF THE WEEK
JANUARY 1 TO FEBRUARY 24, 1979**

CHART 5

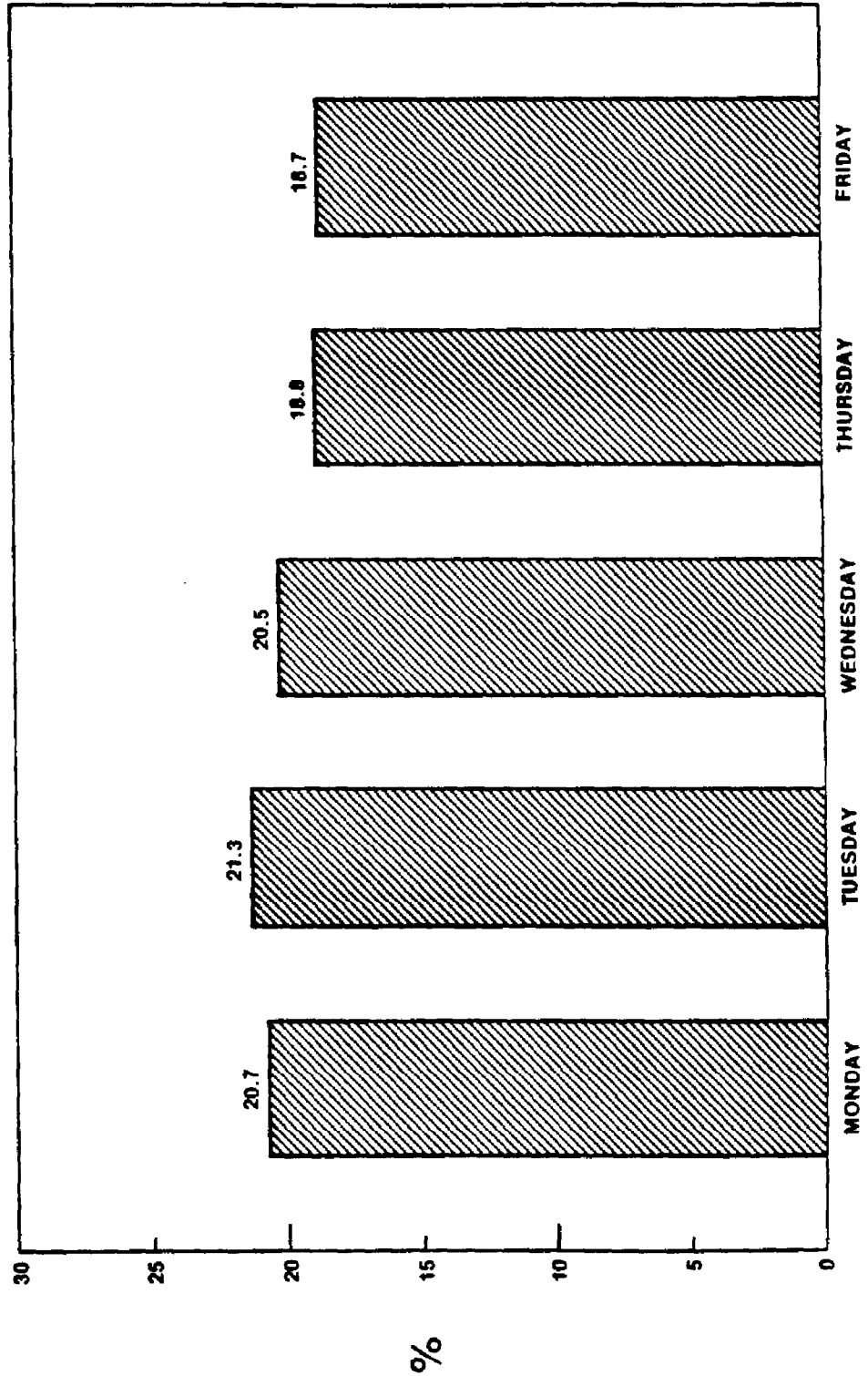
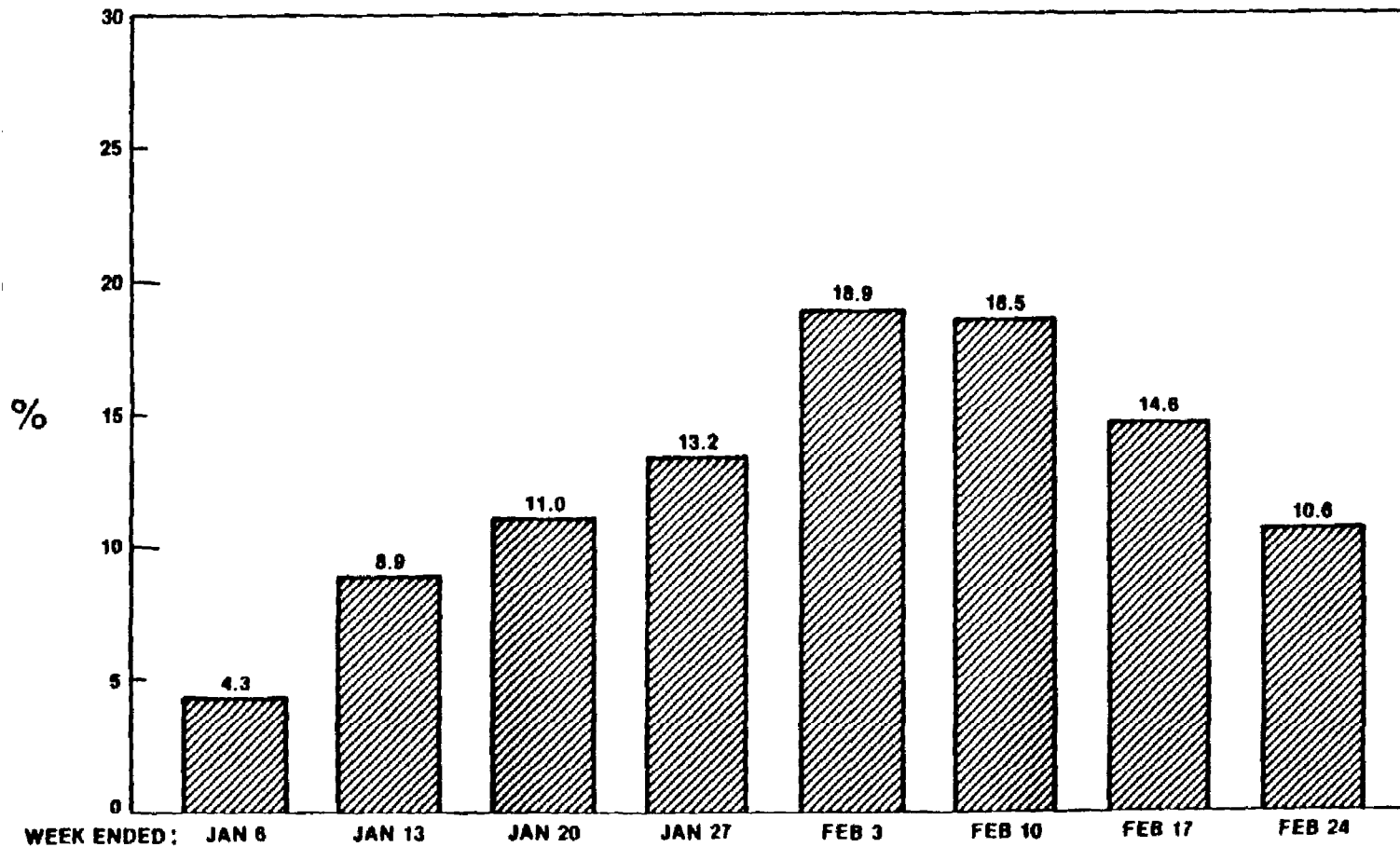


CHART 6

PERCENTAGE OF ALL TAX SERVICES RENDERED BY WEEK DURING JANUARY 1 TO FEBRUARY 24, 1979



NOTE: Percentages may not add up to 100% due to rounding off figures.

CHART 7

**PERCENTAGE OF PERSONS WAITING FOR SERVICE
FOR NUMBER OF MINUTES SPECIFIED
JANUARY 1 TO FEBRUARY 24, 1979**

| Minutes | Type of Service | | | | | | All services |
|---------|-----------------|------------------------------|--------------------------------|---------------|------------------------|-------|--------------|
| | Tax question | Self help return preparation | Direct help return preparation | Return review | Notice or IDRS contact | Other | |
| Under 5 | 76.8 | 53.2 | 43.0 | 43.9 | 80.6 | 75.6 | 65.7 |
| 5-10 | 7.3 | 10.8 | 11.0 | 9.7 | 4.3 | 11.8 | 8.7 |
| 10-15 | 4.9 | 7.7 | 3.5 | 5.7 | 2.6 | 7.4 | 5.8 |
| 15-30 | 7.6 | 13.6 | 17.9 | 25.7 | 9.9 | — | 10.9 |
| 30-45 | 1.8 | 7.8 | 11.6 | 7.8 | 1.3 | 5.2 | 4.8 |
| over 45 | 1.6 | 7.1 | 13.0 | 7.2 | 1.3 | — | 4.3 |

Note: Percentages may not add up to 100% due to rounding off figures.

CHART 8

**PERCENTAGE OF PERSONS BEING SERVED FOR NUMBER OF MINUTES SPECIFIED
JANUARY 1 TO FEBRUARY 24, 1979**

| Minutes | Type of Service | | | | | | |
|---------|-----------------|------------------------------|--------------------------------|---------------|------------------------|-------|--------------|
| | Tax question | Self help return preparation | Direct help return preparation | Return review | Notice or IDRS contact | Other | All services |
| Under 5 | 73.7 | 29.6 | 37.7 | 53.6 | 38.0 | 42.9 | 56.0 |
| 5-10 | 16.1 | 28.4 | 22.5 | 30.2 | 31.7 | 29.0 | 21.5 |
| 10-15 | 5.2 | 16.1 | 14.0 | 8.9 | 10.1 | 16.9 | 9.5 |
| 15-30 | 3.9 | 17.9 | 16.1 | 6.8 | 17.9 | 10.4 | 9.6 |
| 30-45 | .6 | 5.3 | 5.8 | .3 | 1.2 | .8 | 2.2 |
| over 45 | .5 | 2.7 | 1.9 | — | 1.1 | — | 1.2 |

Note: Percentages may not add up to 100% due to rounding off figures.

CHART 9

**AVERAGE WAITING TIME BY TIME OF DAY
FOR SERVICES RENDERED
JANUARY 1 TO FEBRUARY 24, 1979**

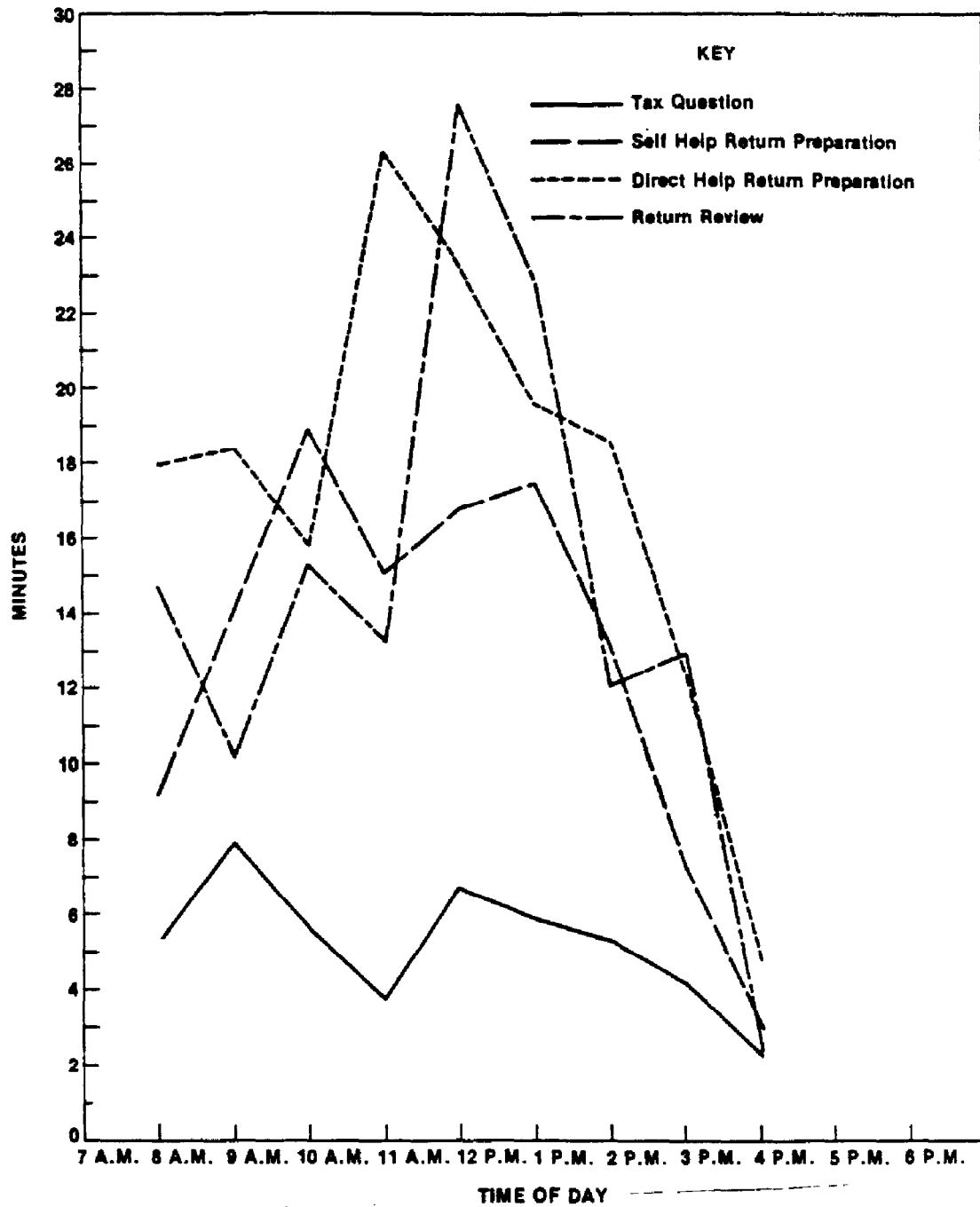


CHART 10

AVERAGE SERVICE TIME BY TIME OF DAY
FOR SERVICES RENDERED
JANUARY 1 TO FEBRUARY 24, 1979

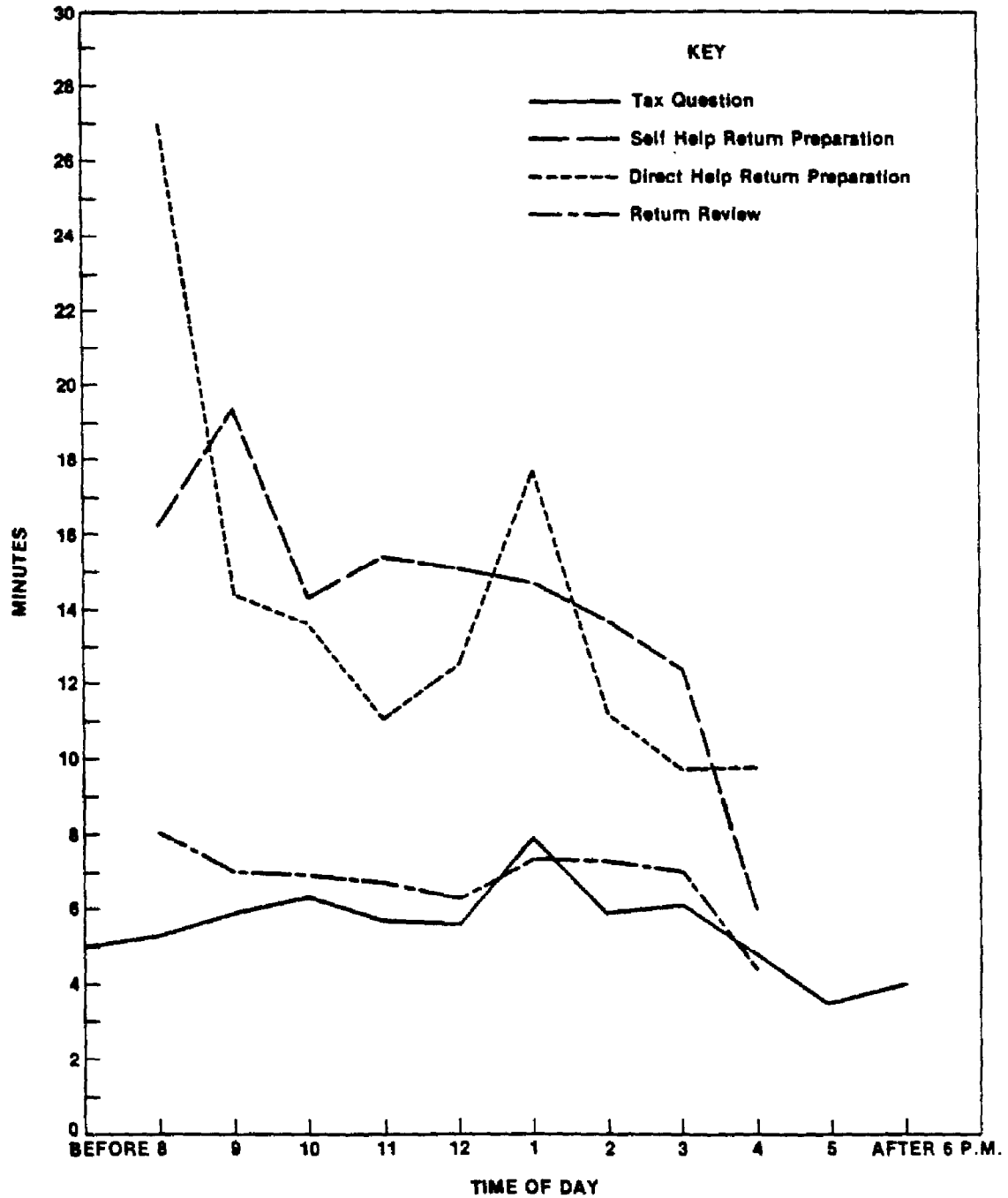


CHART 11

AVERAGE WAITING AND SERVICE TIMES
JANUARY 1 TO FEBRUARY 24, 1979

| IRS District | Type of Service | | | | | | All services |
|--------------------------|-----------------|------------------------------|---|------------------------|---------------------------------|----------------|--------------|
| | Tax question | Self help return preparation | Direct help return preparation (note a) | Return review (note a) | Notice or IDRS contact (note a) | Other (note a) | |
| | minutes | | | | | | |
| Augusta, ME: | | | | | | | |
| waiting time | 3.2 | 3.3 | 8.3 | 3.6 | 1.0 | — | 3.4 |
| service time | 4.1 | 12.7 | 14.9 | 4.3 | 10.7 | — | 7.2 |
| Boston, MA: | | | | | | | |
| waiting time | 2.2 | 8.6 | 18.3 | 25.3 | — | — | 7.4 |
| service time | 8.4 | 12.2 | 9.7 | 8.5 | 3.0 | 1.0 | 8.9 |
| Jacksonville, FL: | | | | | | | |
| waiting time | 6.7 | 15.4 | 31.0 | 21.8 | 5.0 | 2.0 | 9.8 |
| service time | 5.2 | 16.6 | 17.5 | 8.6 | 6.3 | 5.6 | 8.1 |
| Seattle, WA: | | | | | | | |
| waiting time | 7.8 | 15.3 | 14.2 | 7.4 | 4.4 | 3.6 | 9.5 |
| service time | 5.8 | 11.4 | 11.3 | 4.6 | 6.2 | 5.6 | 7.4 |
| Manhattan, NY: | | | | | | | |
| waiting time | 5.9 | 18.8 | 26.3 | 8.7 | 4.0 | .8 | 14.0 |
| service time | 9.9 | 14.8 | 14.8 | 8.3 | 17.8 | 10.2 | 13.0 |
| Jackson, MS: | | | | | | | |
| waiting time | 2.5 | 16.6 | 19.7 | 5.7 | 2.2 | 2.0 | 11.3 |
| service time | 5.4 | 17.6 | 14.7 | 8.7 | 7.2 | 17.8 | 12.2 |
| Wilmington, DE: | | | | | | | |
| waiting time | 16.4 | 29.1 | 26.9 | 26.0 | 23.5 | 12.4 | 26.6 |
| service time | 7.1 | 10.7 | 18.2 | 9.5 | 13.6 | 8.8 | 10.2 |
| Los Angeles, CA: | | | | | | | |
| waiting time | 6.8 | 12.7 | 12.0 | 3.3 | 5.4 | 16.3 | 8.7 |
| service time | 4.5 | 9.3 | 8.7 | 8.9 | 10.9 | 13.0 | 8.1 |
| Little Rock, AR: | | | | | | | |
| waiting time | 1.2 | 6.9 | 8.0 | 6.4 | 2.5 | — | 3.5 |
| service time | 4.7 | 9.5 | 11.0 | 10.1 | 5.5 | — | 6.7 |
| Chicago, IL: | | | | | | | |
| waiting time | 5.7 | 26.5 | 17.9 | 18.6 | 13.6 | — | 14.1 |
| service time | 7.2 | 23.6 | 15.2 | 10.4 | 10.1 | 6.0 | 13.4 |
| Milwaukee, WI: | | | | | | | |
| waiting time | 2.6 | 3.8 | 3.1 | 9.0 | — | — | 3.4 |
| service time | 5.9 | 15.5 | 16.7 | 3.1 | 9.3 | 20.0 | 8.1 |
| Aberdeen, SD: | | | | | | | |
| waiting time | 1.8 | 2.4 | .4 | 1.6 | — | — | 1.8 |
| service time | 5.7 | 15.0 | 13.7 | 7.5 | 17.5 | — | 8.9 |
| Helena, MT: | | | | | | | |
| waiting time | 2.3 | 2.2 | 1.8 | 1.7 | .3 | — | 2.2 |
| service time | 8.4 | 11.6 | 20.4 | 10.2 | 9.0 | — | 11.0 |
| Portsmouth, NH: | | | | | | | |
| waiting time | 3.0 | 10.5 | 10.8 | 5.0 | — | — | 7.7 |
| service time | 7.7 | 10.1 | 10.7 | 8.8 | 9.0 | — | 8.7 |
| Portland, OR: | | | | | | | |
| waiting time | 8.1 | 18.0 | 3.3 | 11.3 | 5.5 | — | 11.4 |
| service time | 6.5 | 13.2 | 12.2 | 4.9 | 16.5 | — | 8.9 |

a / Based on data available, variance could not be tested for statistical significance.

CHART 12

**IRS WALK-IN CONTACT CARD
ERROR RATES AT 15 DISTRICTS SAMPLED
JANUARY 1 TO FEBRUARY 24, 1979 (note a)**

Percentage of errors

| IRS District | Cards sampled | Waiting time | Service time | Total time |
|------------------|------------------|--------------|--------------|------------|
| Augusta, ME | 317 | 22.1 | .9 | 22.1 |
| Boston, MA | 315 | 44.1 | 12.1 | 44.4 |
| Jacksonville, FL | 303 | 5.6 | 5.6 | 5.6 |
| Seattle, WA | 289 | 14.5 | 2.8 | 14.5 |
| Manhattan, NY | 375 | 21.6 | 19.7 | 26.9 |
| Jackson, MS | 307 | — | — | — |
| Wilmington, DE | 360 | 43.3 | 2.2 | 43.3 |
| Los Angeles, CA | 315 | 65.4 | 9.2 | 65.4 |
| Little Rock, AR | 307 | 1.0 | 1.3 | 1.3 |
| Chicago, IL | 301 | 2.0 | 1.0 | 2.3 |
| Milwaukee, WI | 289 | 21.5 | 4.2 | 19.7 |
| Aberdeen, SD | 337 | .9 | 1.5 | 1.8 |
| Helena, MT | 315 | 34.3 | 12.7 | 34.6 |
| Portsmouth, NH | 305 | 63.6 | 3.9 | 64.6 |
| Portland, OR | 310 | 19.0 | 35.8 | 43.2 |

^a Errors most frequently noted were missing items of information on the cards (time in, time served, or time out). However, in some instances, times were recorded out of sequence.

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STATISTICAL SAMPLING TECHNIQUE

Statistical sampling enables one to draw conclusions about a universe based on information contained in a sample of that universe. The results from any scientifically selected sample are always subject to some uncertainty (i.e., sampling error) because only a part of the universe is selected for analysis. The sampling error consists of two parts: confidence level and range. The confidence level indicates the degree of confidence that can be placed in the estimates derived from the sample. The range is the upper and lower limits between which the actual value of the universe can be found.

For example, our sample of walk-in contact cards showed that 55.8 percent of the cards represented taxpayers visiting IRS to ask questions. Using the sampling error formula, we were 95 percent confident the true percentage would be within ± 6.4 percent of the sample results. Thus, if all the cards received by IRS were checked, the chances would be 95 in 100 that the actual percentage would range between 49.4 and 62.2 percent.

The universe of cards was such that the sample had to be designed so that the first step was to randomly select 15 of the 58 IRS districts. The second step was to select cards in each of the selected districts. The cards at each selected district were sampled using systematic sampling with a random start. Thus, we had a two-stage cluster sample. The estimates were made using the appropriate statistical techniques.

DIFFERENCES AMONG IRS DISTRICTS

As discussed on page 3, the average waiting and service time did not appear to be the same for every type of assistance. We did not test these figures for statistical difference. We were, however, interested in knowing whether on the average, taxpayer waiting and service time differed by district for the same type of assistance. In other words, when taxpayers went to IRS with questions, did they spend more time in some districts than in others.

Using analysis of variance, a statistical test for determining whether observed differences in the means of groups are real or the products of chance, we evaluated the waiting and service times taxpayers experienced at each district in our sample. We rejected the results of these tests when even one of the 15 districts had less than 25 occurrences of a particular type of service in our sample. This requirement caused us to exclude all types of service except those involving questions or assistance with preparation of the taxpayer's return.

We found taxpayer time varied by district even when the type of service was the same. For example, at the Helena district, taxpayers who sought assistance in preparing their return waited an average of about 2 minutes for service, while taxpayers seeking the same type of assistance at the Wilmington district waited an average of about 29 minutes. The following table shows the average waiting and service times in the districts we sampled.

| <u>IRS District</u> | <u>Average waiting times</u> | | <u>Average service times</u> | |
|-------------------------|------------------------------|---|------------------------------|---|
| | <u>Question</u> | <u>Self help return preparation</u> | <u>Question</u> | <u>Self help return preparation</u> |
| Augusta, ME | 3.2 | 3.3 | 4.1 | 12.7 |
| Boston, MA | 2.2 | 8.6 | 5.4 | 12.2 |
| Jacksonville, FL | 6.7 | 15.4 | 5.2 | 16.6 |
| Seattle, WA | 7.8 | 15.3 | 5.8 | 11.4 |
| Manhattan, NY | 5.9 | 18.8 | 9.9 | 14.8 |
| Jackson, MS | 2.5 | 16.6 | 5.4 | 17.6 |
| Wilmington, DE | 16.4 | 29.1 | 7.1 | 10.7 |
| Los Angeles, CA | 6.8 | 12.7 | 4.5 | 9.3 |
| Little Rock, AR | 1.2 | 6.9 | 4.7 | 9.5 |
| Chicago, IL | 5.7 | 25.5 | 7.2 | 23.6 |
| Milwaukee, WI | 2.6 | 3.8 | 5.9 | 15.5 |
| Aberdeen, SD | 1.6 | 2.4 | 5.7 | 15.0 |
| Helena, MT | 2.3 | 2.2 | 8.4 | 11.6 |
| Portsmouth, NH | 3.0 | 10.5 | 7.7 | 10.1 |
| Portland, OR | 8.1 | 18.0 | 6.5 | 13.2 |

Using rank order correlation, we also evaluated the concept that districts with the shortest waiting time for taxpayers asking questions also had the shortest waiting time for self help return preparation. We found that a moderate correlation existed, indicating that some districts do a better job of reducing taxpayers' waiting time than do others.

While the information shown above was obtained from the 15 districts in our sample, the inference applies to all IRS districts. In our opinion, the time taxpayers spend obtaining IRS assistance is influenced by the way the district offices implement IRS policy and procedures.

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