



Taxpayer Error Resolution Journey Map

The error resolution journey of the **Taxpayer (TP)** illustrates the challenges taxpayers face as they work to address errors after submitting a tax return. This map includes eleven steps which are grouped into five phases: *Plan, Review & Submit, Assess Issue, Receive Guidance/Phone*, and *Error Resolution*.

The *Pre-Filing* and *Filing* phases list details about planning, preparing and submitting a tax return. In the *Post-Filing* phase, taxpayers receive mailed correspondence from ERS about the error(s) on their return and seek additional information online or from other trusted sources. Some choose to call the IRS (e.g., 1040 line) to speak directly with an employee about their situation. Finally, taxpayers mail or fax supporting documentation and make payments when applicable.

PHASES

| PRE-FILING | FILING | POST-FILING | | | |
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| PLAN | REVIEW & SUBMIT | ASSESS ISSUE | RECEIVE GUIDANCE/PHONE | RESOLVE ISSUE | |
| IRS.gov | | 12C letter (mailed) | phone (1040 line) In FY22, this sub-phase lasted approximately 41 minutes . This is calculated by adding the Average Speed of Answer (ASA) of 23 minutes to the Average Handle Time (AHT) of 18 minutes. | mail provider (USPS) | IRS.gov |
| online account (OLA) | tax professional | TP notice (mailed) | | 12C letter (mailed) | online account (OLA) |
| tax preparation website/app | | mail provider (outgoing) | | TP notice (mailed) | check (Treasury) |
| paper mail (incoming) | | | | fax number/mailing address (ERS) | banking app |
| online/employer site | mail provider (outgoing) | text message (e-file notification) | | fax machine/printer | |

STEPS

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| Gather relevant tax documents (W-2, 1099s, etc.) | Review, sign and submit tax return | Receive acceptance/rejection notification (e-filed returns only) | Receive and review mailed IRS letter/ notice | Seek clarity about the situation | Call the IRS | Answer security questions/confirm identity | Transfer/connect with a live agent | Explain issue and get information about next steps | Collect/send documentation | Make a payment/ receive refund |
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HIGHLIGHTS/ DETAILS

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| <ul style="list-style-type: none">Taxpayers begin to mentally prepare for the filing season upon receiving their relevant tax documents (e.g., W-2).Taxpayers may reference documents from previous filing years to know which forms to look out for as they prepare for the current year. <i>"Now, I have a better understanding [of] what to do; be cautious and keep records of everything." -Taxpayer</i> | <ul style="list-style-type: none">Certified mail services offer paper filers the ability to track mail delivery status to the IRS. <i>"I am comfortable sending in my tax return by mail... I get it certified. It confirms that it was sent but not [that it was] received." -Taxpayer</i> | <ul style="list-style-type: none">Taxpayer-induced errors are flagged by tax preparation websites/applications, saving taxpayers time by alerting them to issues sooner. <i>"Electronic returns... have to go through a whole bunch of system checks, and so, a lot of those that would have a taxpayer-induced transcription error are rejected before they ever get to us." -Tech Advisor, ERS</i> | <ul style="list-style-type: none">If taxpayers agree with the adjustments as presented in the mailed notice (i.e., TPNCR), no further action is required.In conjunction with the provided information, official symbols such as the IRS logo reassure taxpayers that a letter/notice is legitimate. <i>"...there were all these numbers and [it had the] IRS logo, all these technical numbers [and] contact information. How the letter was structured and written, it seemed legit and complete, and authoritative." -Taxpayer</i>Understanding what caused the error helps taxpayers feel better about correcting it. <i>"When I opened it up, I was relieved [that] it was a small error [that] could be corrected quickly." -Taxpayer</i> | <ul style="list-style-type: none">Taxpayers may browse online to find information about their situation via forums or websites, including IRS.gov.Taxpayers who utilize IRS online services, such as 'Where's My Refund?' or the IRS2Go app, may find information regarding the status of their tax return. | <ul style="list-style-type: none">For taxpayers in need of guidance, speaking to a CSR offers much relief, even if it requires multiple calls. <i>"In the past, I have tried to call using a regular 800 number without success. But talking to a live agent is a breath of fresh air." -Taxpayer</i> | <ul style="list-style-type: none">When CSRs ask callers to verify their identity, it provides reassurance to the taxpayer that their personal information is being protected by the IRS. | <ul style="list-style-type: none">Taxpayers may have success obtaining guidance over the phone if they are able to reach a qualified CSR in the correct department. <i>"I called [the IRS] to ask what I should do, and they were very helpful... they told me what to send [and] where to send it." -Taxpayer</i>Taxpayers often feel a sense of relief once they are able to connect with a live agent. <i>"You get what you need [over the phone]. Information is there in real time. It's fast and effective and efficient." -Taxpayer</i> | <ul style="list-style-type: none">Taxpayers who reference a mailed letter or notice during the call find it easier to relay pertinent information. <i>"If [taxpayers] have that letter, that makes the difference, 'cause we can... identify exactly what it is that they're missin', and then we can explain what they need to do to get their return processed." -Lead Contact Representative</i>When CSRs validate the information provided in a mailed letter or notice, taxpayers feel confident about taking steps to address their issue(s). <i>"They were able to confirm the information [I received in the letter]... This is what they need; this is what they don't." -Taxpayer</i>Even if CSRs cannot provide definitive guidance over the phone, they help taxpayers feel confident that it will be addressed in due time. <i>"Sometimes it's frustrating to talk to them over the phone [but] they gave me a straight answer." -Taxpayer</i> | <ul style="list-style-type: none">Taxpayers have the option to mail or fax missing documents to ERS using information from mailed letters or notices.Taxpayers are able to take action based upon guidance they receive from CSRs.Taxpayers are instructed to attach the original letter or notice to their reply. | <ul style="list-style-type: none">Taxpayers who have successfully resolved an error are better prepared to take action in the future.Upon receiving their refund, taxpayers feel relief and joy in knowing their error was resolved.Payment plans offer taxpayers the option to pay off a balance over time. |
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PAIN POINTS

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| <ul style="list-style-type: none">Waiting to receive all tax-related documents in the mail can cause uncertainty as to when taxpayers have everything they need to file. <i>"It's important to be diligent about preparing your documents throughout the year, so that's available for the service provider." -Taxpayer</i><i>"I think that a lot of taxpayers file their return the moment they get their W-2, and they don't wait for all the other [documents]." -P&A Analyst, ERS</i> | <ul style="list-style-type: none">Taxpayers who don't fully understand their tax forms are prone to making mistakes. <i>"People just... don't wanna read. They don't wanna read the line and what it says. If they took a little bit of extra time to read what it said, they would understand they were probably writing something in the wrong spot." -Lead Tax Examiner, ERS</i>Paper returns typically take longer to process, which can cause taxpayers to worry.Taxpayers who are wary of mailing their paper tax return may feel the need to purchase tracking services from their mail provider (e.g., USPS). <i>"I went to the post office to make sure it had tracking and signed for receipt since I have had issues with the mail in the past." -Taxpayer</i> | <ul style="list-style-type: none">When e-filed returns are missing critical information, taxpayers realize additional steps must be taken to resolve the error(s) before resubmitting their return. | <ul style="list-style-type: none">Initial reactions upon receiving an IRS letter/notice in the mail may be skepticism, disbelief, fear or anxiety. <i>"After a few hours of disbelief and skepticism and cynicism, [I realized] it was true." -Taxpayer</i>Letters may be lost in the mail, misplaced, or misunderstood. <i>"I think people are more likely to miss those letters that go out. Or, if they get the letters, they don't even understand [them]." -Tech Advisor, ERS</i> | <ul style="list-style-type: none">Notices alert taxpayers of adjustments that have been made to their tax return, which can result in an outstanding balance. <i>"We [had] to make a payment because we transposed numbers [on our tax return]." -Taxpayer</i>Taxpayers may struggle to find the information they need online, leading them to call the IRS for live assistance.Checking refund status online is very limited, leaving TPs wanting more information. <i>"The IRS has something for the public to check in on the status... you put in some summary information and the computer looks into it. First that it's been received, second that it's in progress, and the third that it's been resolved and that [a refund] will be sent out." -Taxpayer</i> | <ul style="list-style-type: none">Getting through to a live agent in the correct department can be difficult as taxpayers must navigate the IRS Interactive Voice Response (IVR) system. <i>"If you have to wait for 45 minutes so many times and you have to go through the security questions... sometimes you just can't get through. You just go through the voicemail maze, and sometimes, they just click you off." -Taxpayer</i>Long wait times cause frustration for taxpayers seeking help over the phone. <i>"I couldn't get through to anybody... never been able to get hold of an actual person." -Taxpayer</i> | <ul style="list-style-type: none">Taxpayers may feel uncomfortable when asked to verbally share personal information with a CSR. <i>"At first you have to give them your SSN, your name, all the information [they] need. Once you give them that, they can give you the answer." -Taxpayer</i> | <ul style="list-style-type: none">If taxpayers must be transferred to another department, they may become impatient with additional wait time or having to relay the same information again. <i>"Typically, it's waiting 45 minutes and then you go through a security check. Then you transfer to another department, and then you wait another 45 minutes and they may or may not know..." -Taxpayer</i>If taxpayers call multiple times and receive varied responses, they may doubt the validity of provided information. <i>"Maybe once or twice a week, I would call up and [get] different people with different opinions." -Taxpayer</i> | <ul style="list-style-type: none">If taxpayers don't get the information they were expecting from the CSR, they may become frustrated. <i>"It was frustrating, like I didn't get enough information." -Taxpayer</i>If CSRs tell taxpayers to wait for additional periods of time for a letter/notice to arrive, it may leave taxpayers feeling unsupported or hopeless.Taxpayers feel unsupported when CSRs don't have access to critical information about their issue(s). <i>"You can have three or four different responses. That's a function of training and of customer service... [CSRs should] have the computer support to look at things." -Taxpayer</i> | <ul style="list-style-type: none">If taxpayers don't have access to a fax machine, their only other option is to use mail, which takes longer. <i>"I prefer to not send things through mail. I have suspicion that it won't get where it [needs] to be." -Taxpayer</i>If taxpayers mail in supporting documentation, additional costs may be incurred for packaging, sending and tracking delivery. <i>"I went to the post office to make sure it had tracking and signed for receipt..." -Taxpayer</i>Mailing documents can be a challenge for taxpayers, especially if they are eager to resolve an issue quickly. | <ul style="list-style-type: none">Taxpayers who owe a balance as a result of the resolution feel indignant and unprepared when making a payment. |
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OPPORTUNITY AREAS

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| <ul style="list-style-type: none">Increasing transparency into delivery and receipt of paper returns would reassure taxpayers that their return has been received and is being processed as planned. | <ul style="list-style-type: none">Providing error resolution details and instructions through a secure, digital channel would ensure taxpayers receive critical information in a timely manner, while also allowing them to reference it later. | <ul style="list-style-type: none">Enabling taxpayers to select their preferred communication channels (i.e. paper, digital) would enhance their error resolution experience. | <ul style="list-style-type: none">Allowing taxpayers to view specific details regarding error(s) on their return through IRS online self-service tools may help them resolve issues without having to call the IRS. | <ul style="list-style-type: none">Offering real-time assistance (e.g., online chat) to taxpayers who are seeking clarity about their specific issue(s) would create efficiencies to receive personalized guidance sooner. | <ul style="list-style-type: none">Offering a secure channel to upload and share supporting documentation would support taxpayers in their efforts to resolve errors quickly, while also documenting their activity. | <ul style="list-style-type: none">Knowing when their balance has been paid in full would improve the experience of resolving errors for taxpayers. |
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VISUAL KEY

