

National Taxpayer Advocate's Introductory Remarks

I began my service as the National Taxpayer Advocate in March 2020 – just as the IRS and much of society were shutting down due to the COVID-19 pandemic. Since that time, the effects of the pandemic have brought challenges and opportunities that have affected virtually all facets of tax administration. Today, the IRS is still working to resolve an unprecedented backlog of unprocessed paper tax returns and returns with suspected errors or suspected identity theft; taxpayers are still experiencing unprecedented delays in receiving their refunds; taxpayers continue to face unprecedented challenges in reaching the IRS by phone; and the IRS's unprecedented delays in processing correspondence are contributing to additional refund delays and taxpayer frustrations.

In my Objectives Report to Congress last June, I wrote that the 2021 filing season “was perhaps the most challenging filing season taxpayers and the IRS have ever experienced.” When I released my Annual Report to Congress six months ago, I wrote that “Paper is the IRS's Kryptonite, and the agency is still buried in it.” Fast forward to this Objectives Report: It's Groundhog Day.

At the end of May, the IRS had a larger backlog of paper tax returns than it did a year ago, and its pace of processing paper tax returns was slowing. That the backlog continues to grow is deeply concerning, primarily because millions of taxpayers have been waiting six months or more to receive their refunds.

The IRS's paper processing delays were evident more than a year ago, and the IRS could have addressed them more aggressively at that time.¹ Had the IRS taken steps a year ago to reassign current employees to processing functions, it could have reduced the inventory backlog carried into this filing season and accelerated the payment of refunds to millions of taxpayers. Had the IRS implemented 2-D barcoding, optical character recognition, or similar technology in time for the 2022 filing season, it could have reduced the need for employees to engage in the highly manual task of transcribing paper tax returns. Had the IRS quickly used some of the \$1.5 billion of additional funds provided by the American Rescue Plan Act of 2021 (ARPA), which was enacted 15 months ago, to hire and train additional employees, it could have worked through the backlog, answered more taxpayer telephone calls, and otherwise improved taxpayer service.² These were missed opportunities.

In fairness, the agency has multiple taxpayer service, information technology (IT), and enforcement priorities and limited resources to allocate among them. The IRS's technology needs are well known, and it originally intended to use the three-year supplemental ARPA funding it received to complete much-needed IT upgrades and accelerate functionality. These projects include modernizing its Individual Master File, robotics process automation/intelligent automation, a workforce infrastructure initiative, digitalization, Enterprise Case Management, Enterprise Data Platform, and Information Returns Modernization, and increasing the functionality of its online taxpayer accounts.

During the pandemic, Congress entrusted the IRS to help taxpayers by delivering three rounds of Economic Impact Payments (EIPs) and monthly Advance Child Tax Credit (AdvCTC) payments to tens of millions of taxpayers. IRS employees should be proud of what they were able to accomplish in this regard while navigating various obstacles.

In addition, the IRS has taken certain steps this year to work through its paper backlog, it has paused automated notices, it has been encouraging and educating taxpayers to file electronically, and it has worked with numerous external stakeholders to get the word out to taxpayers about EIPs and the AdvCTC. It has reassigned some employees to its processing functions, and it is making use of “direct-hire” authority provided by Congress so it can bring on employees more quickly. And earlier this year, it reallocated a portion of the ARPA funds from future IT projects to cover some of the cost associated with the backlog.

The IRS has committed to reduce the paper tax return backlog to a “healthy” level by the end of the 2022 calendar year. I am pleased the IRS leadership has made this commitment because it strengthens its message that this is a top agency priority. However, it will be a difficult commitment to achieve.

As detailed below, the IRS currently has a paper tax return backlog of over 21 million returns – slightly larger than its backlog of unprocessed paper returns at this time last year. That is because its pace of processing paper tax returns has not kept up with new receipts. The IRS's difficulty in processing original individual income tax returns (Forms 1040), a portion of the backlog, illustrates its challenges most vividly. As of late May, the IRS had a known backlog of 8.2 million paper Forms 1040, and it may end up receiving as many paper tax returns this year as it received last year (17 million).

Processing has been comparatively slow. As of April 29, the IRS had processed a weekly average of 242,000 paper Forms 1040 over the preceding four weeks. As of May 27, the IRS had processed a weekly average of 205,000 paper Forms 1040 over the preceding four weeks.³ That represents a productivity decline of 15 percent from April to May. If the IRS were to process paper Forms 1040 at its current rate of 205,000 per week over a 52-week year, it would only process 10.7 million returns in a full year. To work through its current Form 1040 paper inventory and the additional Form 1040 paper returns it will receive as we approach the extended filing deadline of October 15, the IRS would have to process far more than 10.7 million returns – and do it in less than half a year. It likely would have to process well over 500,000 Forms 1040 per week to eliminate the backlog this year. The math is daunting.

To work through the backlog more quickly, the IRS has several options: hire more employees to transcribe paper tax returns in its Submission Processing function; find a way to transfer data transcription duties to its Accounts Management function; utilize contractors; implement scanning technology to machine-read paper returns; or undertake some combination of these steps. At present, paper tax returns are only transcribed in three Submission Processing locations (Austin, Kansas City, and Ogden). The IRS has had difficulty hiring in those cities. The IRS set a hiring goal of 5,473 employees in Submission Processing this year, but as of May 27, it had only onboarded 2,056 employees – 3,417 short of its goal.

The IRS's Accounts Management function is not currently able to process paper returns, but because its employees are not limited to those three locations, the IRS has been able to hire employees in that function much more successfully. It has onboarded 4,938 employees in Accounts Management – which constitutes 99 percent of its hiring goal of 5,000 employees. There are many obstacles to transferring data transcription duties to Accounts Management or contractors, including taxpayer confidentiality concerns, but if the IRS cannot solve the problem in other ways, those are options it will need to explore.

The other step the IRS can take is to automate the transcription of paper tax returns. Today, the digits on every paper return must be manually keystroked into IRS systems by an employee. In the year 2022, that doesn't just *seem* crazy. It *is* crazy. In March, I issued a Taxpayer Advocate Directive (TAD) directing the IRS to implement 2-D barcoding or other scanning technology for next year so data from paper returns can be machine-read.⁴ In my view, the data intake process needs to be automated in time for the 2023 filing season.

In making its commitment to achieve “healthy” inventory levels by year end, the IRS did not define how it will measure “healthy.” I believe the most important metric is the refund delivery period. Historically, the IRS has paid refunds resulting from paper-filed returns within four to six weeks. Refunds are now taking six months or longer for taxpayers who filed paper returns or whose e-filed returns have been held up in processing. From a taxpayer perspective, returning to a four- to six-week refund delivery period is a reasonable definition of “healthy.”

THE GOOD NEWS

For the overwhelming majority of taxpayers who e-filed tax returns, the filing season went smoothly. We estimate that more than 85 percent of individual taxpayers e-filed their federal income tax returns and either received the refunds they claimed or paid any balance due without issue.⁵ At the end of the filing season, the IRS reported it had received about 139 million individual income tax returns and had issued refunds to 89 million taxpayers, or 64 percent.⁶ By late May, those numbers had increased to 145 million receipts and 96 million refunds, or 66 percent.⁷

The IRS's leadership and its employees deserve credit for successfully processing such a high percentage of returns despite an extraordinarily complicated tax code, notoriously antiquated technology programs (Individual Master File and Business Master File), inadequate staffing, lingering challenges resulting from the COVID-19 pandemic, and significant changes in law the IRS was required to implement on short notice – most notably the AdvCTC. Despite these challenges, the tax system, as a whole, has held up well during the past two years.

The IRS also deserves credit for more quickly processing returns sent to its Error Resolution System (ERS), which resolves disparities between the amounts claimed on tax returns and amounts reflected on IRS records. Refunds are not paid on returns pending in ERS until disparities are resolved. At the close of the 2021 filing season, the ERS inventory stood at 10.3 million returns, most involving Recovery Rebate Credit (RRC) disparities.⁸ In an effort to reduce these disparities, the IRS took several steps. One was to send letters to recipients of EIPs and AdvCTC payments to let them know the amounts of the payments they received according to IRS records and to update each taxpayer's Online Account with the same information.⁹ While IRS records are not correct in all cases, they are mostly accurate, and the hope was that providing this information to taxpayers in advance of filing would reduce disparities and eliminate delays.

A second step was to automate the review of most RRC and AdvCTC disparities, as ERS's review of RRC disparities had required employee review in 2021. These steps made a big difference. At the close of the 2022 filing season, the ERS inventory stood at 1.6 million returns – a reduction of nearly 85 percent as compared with 2021.¹⁰ This means that millions of taxpayers received timely refunds who would have experienced delays under last year's procedures.

THE BAD NEWS

Notwithstanding the IRS's efforts and despite some notable improvements, millions of taxpayers have continued to experience lengthy refund delays, and getting in touch with the IRS has remained very difficult.

Backlog in Processing of Paper Tax Returns

A year ago, it was clear the biggest challenge the agency faced was processing its backlog of paper tax returns, suspended returns that required manual processing, and paper correspondence. A year later, not enough progress has been made. For the week ending May 22, 2021, the backlog of unprocessed paper tax returns stood at 20 million. At the end of May of this year, the backlog had increased to 21.3 million.

For the week ending May 27, 2022, the backlog included 10.5 million known individual returns, 7.4 million known business returns, and 3.4 million returns that the IRS had not yet been able to classify as individual or business returns. Figure 1 compares the unprocessed backlog inventory from May 2021 with the unprocessed backlog inventory from May 2022.

FIGURE 1, Status of Unprocessed Paper Tax Returns Comparing Weeks Ending May 22, 2021, and May 27, 2022¹¹

	Individual	Business	Not Specified	Total
Paper Returns Awaiting Processing – 2021				
Original Returns	6,100,000	5,600,000	5,100,000	16,800,000
Amended Returns	2,700,000	500,000	-	3,200,000
Total Paper Returns Awaiting Processing	8,800,000	6,100,000	5,100,000	20,000,000
Paper Returns Awaiting Processing – 2022				
Original Returns	8,200,000	6,500,000	3,400,000	18,100,000
Amended Returns	2,300,000	900,000	-	3,200,000
Total Paper Returns Awaiting Processing	10,500,000	7,400,000	3,400,000	21,300,000

As Figure 1 shows, the backlog of paper tax returns classified as individual returns has grown from 8.8 million to 10.5 million – an increase of 19 percent. The backlog of paper tax returns classified as business returns has grown from 6.1 million to 7.4 million – an increase of 21 percent. Assuming the 3.4 million unclassified returns are ultimately classified in proportion to the current count of individual and business returns (*i.e.*, 59 percent are individual returns and 41 percent are business returns), the individual backlog is about 12.5 million, and the business backlog is about 8.8 million.

These delays matter because most taxpayers receive refunds, and when the IRS is delayed in processing returns, taxpayers cannot get access to the funds claimed on those returns. During 2021, 77 percent of individual taxpayers received refunds.¹² With an estimated 12.5 million unprocessed individual returns, it is likely that nearly nine million individual taxpayers are experiencing refund delays because of the backlog. While the impact on the business side is more difficult to quantify due to the variety of business tax returns, many business taxpayers are also awaiting refunds, and some have been waiting extended periods to receive Employee Tax Credits for which they are eligible.

Delays in Processing Taxpayer Correspondence

During the 2022 filing season, the IRS sent taxpayers tens of millions of notices.¹³ These included math error notices, Automated Underreporter notices (where an amount reported on a tax return did not match the corresponding amount reported to the IRS on a Form 1099 or other third-party information return), notices requesting a taxpayer authenticate his or her identity (where IRS security filters flagged a return as potentially filed by an identity thief), correspondence examination notices, and collection notices. If taxpayer responses were required, and if the IRS did not process a response, its automated processes could take adverse action or not release the refund claimed on the tax return.

When a taxpayer receives a notice and is requested to respond or chooses to respond, the taxpayer must generally do so by mail. Through May 21, the IRS processed five million taxpayer responses to proposed adjustments, and it took an average of 251 days to do so – more than eight months. That's more than triple the processing time of 74 days in fiscal year (FY) 2019, the most recent pre-pandemic year.¹⁴ When a math error or similar notice is generated in connection with a paper-filed tax return, the combination of the return processing delay and the correspondence processing delay may mean that the taxpayer must wait well over a year to get the issue resolved and receive the refund due. Earlier this year, the IRS suspended the issuance of automated notices, which should decrease future correspondence requiring processing and eliminate some taxpayer confusion.¹⁵

In addition, there are currently over 336,000 taxpayers who could not file their returns or receive their refunds because identity thieves had already filed a return using their identifying information.¹⁶ These taxpayers must submit affidavits and other documentation to substantiate their identities. They now generally must wait at least a year to receive their refunds. The IRS website states: “[D]ue to extenuating circumstances caused by the pandemic our identity theft inventories have increased and on average it is taking about 360 days to resolve identity theft cases.”¹⁷

Difficulty Reaching the IRS by Phone

The IRS’s telephone service has continued to be unacceptably poor. In 2021, the IRS received 167 million calls during the filing season. Telephone assistants answered nine percent, and hold times averaged 20 minutes.¹⁸ This filing season, the IRS received 73 million calls, telephone assistants answered ten percent, and hold times averaged 29 minutes.¹⁹

FIGURE 2, IRS Enterprise Telephone Results Comparing Weeks Ending May 21, 2021, and April 23, 2022

Filing Season	Calls Received	Number of Calls Answered by an IRS Employee	Percentage of Calls Answered by an IRS Employee	Time on Hold
2021	167 million	15.7 million	9%	20 minutes
2022	73 million	7.5 million	10%	29 minutes

In ordinary times, if calls dropped by more than half from one year to the next and staffing remained relatively constant, IRS employees predictably would answer about double the percentage of calls in the second year. But that didn’t happen because Accounts Management employees perform double duty – they answer most of the telephone lines, and they also process taxpayer correspondence, including some amended returns. To help reduce the correspondence backlog, the IRS made the decision to shift employees toward processing correspondence and away from the phones. I agree with and applaud that decision. The IRS must get current on processing returns, refunds, and correspondence. However, the allocation of more employees to handle correspondence has made the IRS as hard to reach as last year, with nine out of ten calls not reaching an employee.

Not surprisingly, the IRS has been ranked poorly in two leading customer satisfaction surveys. The American Customer Satisfaction Index’s ranking of federal agencies placed the Treasury Department, which interacts with the public primarily through the IRS, “dead last.”²⁰ Forrester Research’s U.S. Customer Experience Index ranked 221 companies and federal agencies and similarly found the IRS ranked last among all brands and agencies in customer satisfaction. The Forrester report also noted that the IRS score suffered one of the steepest year-over-year declines.²¹

The combination of more than 21 million unprocessed paper tax returns, more than 14 million math error notices,²² eight-month backlogs in processing taxpayer correspondence, and extraordinary difficulty reaching the IRS by phone has made this filing season particularly challenging. At the end of the day, a typical taxpayer cares most about receiving his or her refund timely. Particularly for lower income taxpayers who receive Earned Income Tax Credit benefits, their refunds may constitute a significant percentage of their household income for the year. Thus, these processing delays are creating unprecedented financial difficulties for millions of taxpayers and outright hardships for many.

TAS OBJECTIVES

As required by law, this report describes the key objectives of the Office of the Taxpayer Advocate for the upcoming fiscal year. In light of the challenges taxpayers have been facing over the last two years, we will be

placing heavy emphasis on working with the IRS to improve the processing of tax returns and taxpayer service generally. Among our priorities are the following:

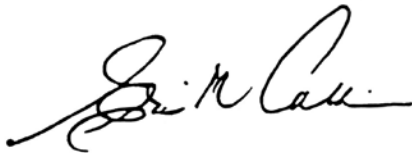
- **Automating the processing of paper tax returns.** On March 29, as discussed above, I issued a TAD directing the IRS to implement scanning technology by the start of the 2023 filing season so that paper tax returns can be machine-read and employees will not have to keystroke each digit on the return into IRS systems.²³ After obtaining an extension for responding, the IRS's answer to my TAD is now due on Monday, June 27. Although IRS leaders have indicated they are not likely to implement 2-D barcoding, I strongly urge them to implement a plan to achieve automation of paper processing in time for the next filing season. Doing so is critical. In the year 2022, it is unacceptable that the agency is still paying thousands of employees to keystroke the data from millions of tax returns, digit by digit, into IRS systems – creating the current processing backlog and producing an error rate in transcribing individual returns last year of 22 percent.²⁴
- **Reducing barriers to e-filing tax returns.** Some taxpayers still prefer to file paper tax returns. However, many paper filers, perhaps the majority, would prefer to e-file their returns but are not able to do so. Among the barriers: some taxpayers must file IRS forms that the IRS does not accept through its e-file system; some taxpayers must include attachments (*e.g.*, appraisals or disclosure statements) that cannot be filed by their tax software packages; some software packages block returns from e-file if the taxpayer overrides certain entries; IRS systems reject certain returns during the e-file process and require affected taxpayers to mail the return instead; and some taxpayers live in areas of the country without broadband internet access or lack computer access and thus face greater difficulty in preparing and e-filing their returns. The IRS must reduce e-filing barriers so that more taxpayers can e-file, and there will be fewer paper tax returns to transcribe or scan.
- **Improving the IRS's hiring and training processes.** In FY 2022, Congress increased the IRS's overall budget by almost six percent and the taxpayer services portion of the budget by nearly nine percent.²⁵ Many of the IRS's challenges stem from inadequate staffing, including limited staffing in Submission Processing and telephone call centers. Hiring and adequately training new employees will enhance the taxpayer experience.
- **Improving telephone service.** Some taxpayer issues may be resolved through technology channels, and enhancing those channels must be a priority. But some issues are best resolved through a conversation, and some taxpayers are not comfortable with technology. It is critical that taxpayers be able to reach the IRS by phone. As discussed above, IRS employees were only able to answer ten percent of taxpayer telephone calls this filing season. If a private company failed to answer nine out of ten customer calls, customers would go elsewhere. That, of course, is not an option for U.S. taxpayers, so it is critical that the IRS increase staffing in its telephone call centers to handle the volume of calls it receives.
- **Enhancing online accounts and digital communication.** Just as most Americans use online accounts to conduct financial transactions and communicate electronically with service providers, taxpayers and their representatives should have the option of conducting business with the IRS from their computers – without having to wait on hold for telephone service and without having to exchange correspondence. The IRS has had IT plans for many years that set this as a goal. From a taxpayer perspective, it is critical that the IRS make it a reality.

TAS does not have the authority to make changes to IRS systems and processes on its own. Our effectiveness depends on working with the IRS to make administrative changes and, when necessary, working with Congress to make legislative changes. TAS serves on numerous cross-functional teams within the IRS, and through these teams and regular meetings with senior IRS leaders, we seek to persuade the IRS to adopt our recommendations to improve taxpayer service, strengthen taxpayer rights, and enhance tax administration. In our 2021 Annual Report to Congress, we made 88 administrative recommendations. I am pleased to report that the IRS has agreed to adopt 61 of them. The IRS's detailed responses are posted on our website at <https://www.taxpayeradvocate.irs.gov/arc-recommendations-tracker>.

Despite the challenges of the last two years, I remain optimistic that significant improvements in tax administration are on the way. The IRS, after many years of tight budgets, has now been given significant additional funding. The direct-hire authority recently authorized by Congress will allow the IRS to bring on new employees more quickly. And the challenges presented by the pandemic have brought into stark view the vulnerabilities of the IRS's over-reliance on paper tax return processing, paper correspondence processing, and telephone operations, while highlighting the dire need to modernize the agency's technology. Modernization is needed both for the IRS's internal operations and its taxpayer-facing operations – not as a replacement for personal service but as an attractive option that will substantially reduce taxpayer demand for personal service and increase trust in the agency.

Over the coming year, I look forward to working with the IRS and with Congress to improve tax administration, and while doing so, ensuring that taxpayer rights and taxpayer service remain top of mind.

Respectfully submitted,



Erin M. Collins
National Taxpayer Advocate
June 22, 2022

Endnotes

- 1 Although I was not the only voice calling attention to these problems, I note that I highlighted the IRS's processing delays in a three-part series of blogs dating back to April 2021, in congressional testimony in May 2021, and in my FY 2022 Objectives Report to Congress in June 2021. See Erin M. Collins, 2021 Filing Season Bumps in the Road, NATIONAL TAXPAYER ADVOCATE BLOG (Part I posted on Apr. 22, 2021; Part II posted on Apr. 27, 2021; Part III posted on June 29, 2021), <https://www.taxpayeradvocate.irs.gov/taxnews-information/blogs-nta>; *Internal Revenue Service: Narrowing the Tax Gap and Improving Taxpayer Services: Hearing Before the Subcomm. on Financial Services and General Government of S. Comm. on Appropriations, 117th Cong. (May 19, 2021)* (statement of Erin M. Collins, National Taxpayer Advocate), <https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2021/05/National-Taxpayer-Advocate-Testimony-Senate-Approps-FSGG-Hearing-5-19-2021.pdf> ("Technology is available that would allow the IRS to machine-read paper returns and avoid the need for manual data entry. One option is 2-D barcoding... I encourage the IRS to move quickly. Scanning technology will improve accuracy and reduce costs, and it should be relatively easy to implement."); National Taxpayer Advocate FY 2022 Objectives Report to Congress (*Preface*).
- 2 ARPA, Pub. L. No. 117-2, § 9601(d), 135 Stat. 4, 144 (2021) (providing supplemental funding of almost \$1.5 billion for the IRS to use, in its discretion, for any of several purposes, including "the provision of taxpayer assistance").
- 3 IRS, Wage & Investment Division (W&I) data (as of May 27, 2022).
- 4 TAD 2022-1, Implement Scanning Technology to Machine Read Paper Tax Returns and Address the Paper Return Backlog (Mar. 29, 2022), <https://www.irs.gov/pub/irs-utl/tad-2022-1-memo-from-nta.pdf>.
- 5 The IRS received 139 million returns during the filing season ending April 18. It has received about eight million paper returns, and it has issued about 14 million math error notices to taxpayers, of which more than 11 million decrease the taxpayer's refund or create a balance due. See IRS, Compliance Data Warehouse (CDW), Individual Returns Transaction File (math error data as of Apr. 28, 2022).
- 6 IRS, Filing Season Statistics for Week Ending April 22, 2022, <https://www.irs.gov/newsroom/filing-season-statistics-for-week-ending-april-22-2022>.
- 7 IRS, Filing Season Statistics for Week Ending May 20, 2022, <https://www.irs.gov/newsroom/filing-season-statistics-for-week-ending-may-20-2022>.
- 8 IRS, W&I data (week ending May 21, 2021).
- 9 See IRS, IR-2021-255, IRS issues information letters to Advance Child Tax Credit recipients and recipients of the third round of Economic Impact Payments; taxpayers should hold onto letters to help the 2022 Filing Season experience (Dec. 22, 2021), <https://www.irs.gov/newsroom/irs-issues-information-letters-to-advance-child-tax-credit-recipients-and-recipients-of-the-third-round-of-economic-impact-payments-taxpayers-should-hold-onto-letters-to-help-the-2022-filing-season>.
- 10 IRS, W&I data (week ending Apr. 22, 2022).
- 11 IRS, W&I data (weeks ending May 22, 2021, and May 27, 2022). Taxpayers may e-file amended individual returns, but once received, the IRS processes them as if they were paper tax returns. We therefore include them in the paper backlog inventory. In addition to the unprocessed paper tax return backlog, the IRS has a backlog of 5.4 million returns suspended during processing and 5.3 million cases pending in its Accounts Management function (excluding amended returns). Therefore, the total processing backlog as of the end of May was about 32 million returns.

Preface: National Taxpayer Advocate's Introductory Remarks

- 12 IRS, Filing Season Statistics for Week Ending December 3, 2021, <https://www.irs.gov/newsroom/filing-season-statistics-for-week-ending-december-3-2021>.
- 13 IRS, CDW, Notice Delivery System (May 9, 2022).
- 14 IRS, Research Analysis and Data, Accounts Management Reports: Collection Information System (CIS) Closed Case Cycle Time (FY 2022 through May 21, 2022, and FY 2019).
- 15 See IRS, IR-2022-31, IRS continues work to help taxpayers; suspends mailing of additional letters (Feb. 9, 2022), <https://www.irs.gov/newsroom/irs-continues-work-to-help-taxpayers-suspends-mailing-of-additional-letters>.
- 16 IRS, CAS Accounts Management Paper Inventory Reports, IDTVA (Identity Theft Victim Assistance) Report (week ending June 4, 2022).
- 17 IRS, W&I data (as of May 27, 2022); IRS, IRS Operations During COVID-19, Mission-critical Functions Continue: Victims of Identity Theft who Sent a Form 14039 or 14039-B, Identity Theft Affidavit, <https://www.irs.gov/newsroom/irs-operations-during-covid-19-mission-critical-functions-continue> (last visited June 7, 2022).
- 18 IRS, Joint Operations Center (JOC), Snapshot Reports: Enterprise Snapshot/Enterprise Total (week ending May 21, 2021).
- 19 IRS, JOC, Snapshot Reports: Enterprise Snapshot/Enterprise Total (week ending Apr. 23, 2022).
- 20 American Customer Satisfaction Index, *Federal Government Report 2021*, at 3 (2022).
- 21 Katie Deighton, *Customer Experience Is Getting Worse*, WALL ST. J. (June 7, 2022).
- 22 IRS, IRS Math Error Report for CY 2022, Cycle 21 (as of May 26, 2022).
- 23 TAD 2022-1: Implement Scanning Technology to Machine Read Paper Tax Returns and Address the Paper Return Backlog (Mar. 29, 2022), <https://www.irs.gov/pub/irs-utl/tad-2022-1-memo-from-nta.pdf>.
- 24 IRS response to TAS information request (Sept. 16, 2021).
- 25 Compare Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, Div. E, Title I (2022) with Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, 134 Stat. 1182, 1385 (2020) (increasing the overall IRS appropriation from approximately \$11.9 billion to \$12.6 billion and the Taxpayer Services account from approximately \$2.6 billion to \$2.8 billion).