



SIGNS AND VISUAL COMMUNICATION

TAC PROJECT COMMITTEE REPORT 2010



Internal Revenue Service TA:TAP
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Washington, DC 20224

Citizens Volunteers Valued for Improving IRS Services

Ms. Leslye Baronich, Director
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Dear Leslye,

On behalf of the thirteen members of the Taxpayer Assistance Center (TAC) Project Committee, it is with great pleasure that I submit to you the following report on improving signage and communication methods in the TACs.

The task assigned to the TAC Project Committee was as follows:

- (1) Review the current signage in the TACs and improve communication methods in the TACs.
- (2) Analyze the nineteen signs in the Internal Revenue Manual (IRM) that are approved for posting by the Director of Field Assistance.
- (3) Determine if there are improvements that can be made to the signage from the customer's perspective (including answering the following questions):
 - Do the customers read the signs?
 - Do the customers understand the signs?
 - Are there too many signs or not enough signs?
 - In what languages should the signs be displayed?

Your expectation of the TAC Project Committee was to **recommend improved signage and communication method for the TACs** and thus improve customer service and satisfaction.

We have had 100% participation by the TAC panel members. We have concluded our lengthy observations and discussions, and, after arriving at several general conclusions concerning signage in the TACs, we now submit to you and your staff nine recommendations. We believe, if implemented, these recommendations will improve the signage and the general communication process between the TAC staff and the TAC customer.

Our report goes further than just reworking the existing signage and includes opening the door to new technological ways to communicate with your customers in the TACs. However, as is made clear in the report, we are aware that the costs as well as the benefits

of implementing these recommendations are important threshold considerations for Field Assistance to evaluate particularly in light of the current concerns in our country over the increasing cost of government.

The Committee commends Field Assistance management for its vision in requesting this operational review that provides a taxpayer's analysis of the current signage in the TACs. All too often, executives wait until a crisis has risen to resolve issue(s), resulting in steps being taken that are costly and time consuming instead of avoiding or minimizing issues by having a second opinion on the process. Your vision to have the TAC Project Committee look objectively, with fresh eyes, at the communication process and current signage in the TACs is commendable!

Please extend our appreciation to the TAC staff in the field offices around the country who assisted us by sharing their thoughts on improving service to America's taxpayers.

The TAC Committee looks forward to working with you and your staff on future projects.

Sincerely,

A handwritten signature in cursive script that reads "Tommy Thompson". The signature is written in black ink and is positioned below the word "Sincerely,".

Tommy Thompson
Chair, Taxpayer Assistance Center Project Committee
Member, Taxpayer Advocacy Panel

ACKNOWLEDGEMENTS

The Taxpayer Assistance Center (TAC) Project Committee of the Taxpayer Advocacy Panel (TAP) acknowledges the work of the following individuals and groups to make this report possible:

First, special thanks to the thirteen members of the TAC Project Committee who spent untold hours in interviewing TAC managers from New Hampshire to California, from Iowa to Mississippi, from South Carolina to Texas, and from Illinois to Colorado. After the initial interviews, observations and questions, many hours were spent in digesting the results and forming specific conclusions and recommendations to improve signage and communication in the TACs. The TAC Project Committee members who participated in this study and the development of nine recommendations are:

Herbert Bohrer, Springfield, ID
Craig Capehart, Dallas, TX
Audrey Child-Tomie, Brick, NJ
Dean Conder, Lakewood, CO
Patricia Davis, Mitchellville, MD
Nancy Eik, Missoula, MT
Daniel Fretheim, Decorah, IA
John Leggett, Canterbury, NH
Louise McAulay, Florence, SC
David Monnier, Indianapolis, IN
Patricia O'Neill, San Jose, CA
Ann Spiotto, Lincolnwood, IL
Tommy Thompson, Southaven, MS

Second, the managers and personnel of TAC offices across the nation, without whose help the interviews, questions and answers, and observations could not have been completed by the TAC Committee.

Third, the IRS management and staff who provided both technical support and encouragement during this project, including: Leslye Baronich, Director, Field Assistance; Beth Braddock, Policy Analyst, and Toni Horton, Tax Analyst, both of whom gave us advice on the monthly teleconferences; Jane Brough, Field Assistance Supervisory Financial Management Specialist, who met with the committee at the Face to Face meeting in Milwaukee, and participated in the discussions out of which we formulated our conclusions and recommendations.

Fourth, the excellent staff of the TAC Committee Program Office, located in Milwaukee, WI, which functions under the leadership of Roy Block, Program Manager. This project could not have been completed without the hard work of the following: Ellen Smiley, Program Analyst; Lisa Gabriel, Program Analyst, and

Annie Haywood, Management Assistant. The diligent and creative work of this group provided us with everything we needed at every juncture of the process.

Special thanks to all TAC Project Committee members, Milwaukee program staff, and IRS Program Owners, who spent hours participating in discussions at our Milwaukee Face-to-Face meeting, resulting in the development of nine recommendations.

Thanks to our subcommittees who formulated the final recommendations, working mostly through weekly teleconferences.

Special thanks to Ann Spiotto for her diligent work for the committee. Her many, many hours of reading, reviewing, processing, editing, formulating, writing and rewriting was the key to our arriving at this final report.

This was a joint project of many people from many parts of the nation. Every TAC Project Committee member participated fully in the entire project and rightfully can take a bow for a job well-done.

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EXECUTIVE SUMMARY

The conclusions and recommendations presented in this report are based on observations and findings from TAC Project Committee member visits to local TACs and interviews with TAC managers and employees. Information was also received from IRS Program Owners as well as from the Internal Revenue Manual (IRM).

The purpose of the visits to the TACs was to gain a better understanding of the communication process and signage in the TACs, receive insight from TAC employees and managers who deal daily with taxpayers, and identify ways to improve the instructional and informational signs, thus, improving customer service and satisfaction in the TACs.

In order to assure consistency for TAC Project member visits and observations, the Committee developed a series of questions to present to the TAC managers. Also, we were presented with copies of the 19 “Approved Signs” in the IRM. These questions focused on whether or not the signage in the TACs accomplished their intended purpose, if the signs were readable, if the signs actually were read by the taxpayer, which signs were needed and which signs could be eliminated. TAC Committee members visited 26 TACs and interviewed TAC managers and employees in 15 states. All thirteen of the TAC Committee members were involved in the visits and observations.

Following the visits to the TACs, each member of the Committee wrote a report documenting his/her observations and listing answers to the standardized questions. These reports were emailed to the Committee members before the monthly teleconference. On the teleconference, each TAC member gave a verbal report, followed by a “Question and Answer” and discussion time. From these interviews with TAC managers and employees, which occurred across the country, we began to see a number of similarities pointing up flaws with TAC signage and weaknesses in the process of communicating information between the TAC employees and the taxpayer.

At the June, 2010, face-to-face meeting in Milwaukee, the TAC observations and written reports, which had been compiled into booklet form, were discussed in an attempt to identify processes that could improve the signage and the communication process in the TACs and, thus, improve customer service and satisfaction.

At the face-to-face meeting several conclusions became obvious:

1. Field Assistance (FA) management needs to develop a more unified message for each type of TAC. Message points for each type of TAC should consider both the size of the TAC and the location of the TAC. The form of communication (signage) presently in use does not seem to work well in all

TACs, ending with signs not being read and, in general, being ignored by the taxpayer.

2. FA management should eliminate unnecessary signs, review and make improvements to existing signs and identify additional necessary signs. Our observations noted a number of posted signs that are not perceived as critical to the taxpayer's visit to the TAC; signs that contain too many words; and, signs that do not draw the taxpayer's attention.
3. FA management should consider the use of alternative communication methods. FA management should begin a long range implementation of electronic media, enhanced web sites, talking posters, informational booklets, and kiosks.
4. FA management should strongly encourage full utilization of the Q-Matic or Q-Lite system. The lack of use and/or misuse of the Q System hinders FA management from properly allocating funding and directing resources toward appropriate staffing for the types of customer issues dealt with in the individual TAC.
5. FA management should improve management monitoring and control of message and require on-site visits of all TACs. Currently there is no assessment method to monitor IRS to taxpayer communication effectiveness within the TAC; nor, are there regular visits by FA senior management to the TACs to determine communication effectiveness.

From the conclusions, nine recommendations were developed and subcommittees were appointed to develop and write the specific recommendations. These recommendations were discussed and expanded in the monthly teleconferences and eventually approved by the TAC Committee. They are:

1. FA management should determine message point sets for each type of TAC.
2. FA management should eliminate unnecessary signs. More specifically, the following signs should be removed from the list of approved signs contained in IRM section 21.3.4.3.13: 10169 – In this Office, We Can, 10169SP – En Esta Oficina Podemos, 12426 – Insert Card Dollar Amounts for Documents 10169 and 10169SP, Publication 4053 – Your Civil Rights are Protected Poster, and Publication 4053SP – Sus Derechos Civiles Estan Protegidos. (Note: It is the TAC Committee's conclusion that the remaining 14 signs listed in IRM section 21.3.4.3.13 should be retained subject to recommendations made concerning content, format, and color.)
3. TAC managers should follow the established IRM Process for all signs displayed in the TACs and FA management should modify the IRM Process to provide a sign template(s) for use in creating interim short-term signs.

4. FA management should maximize the communication effect of each remaining Approved Sign through modification and standardization of the content, format, and color. As part of this, the TAC Committee recommends that FA management review the colors used in designing signs and consider the “Psychology of Color” in standardizing sign development and redesigning existing Approved Signs.
5. TAC signs should be displayed external to the building in which TACs are located where possible and access to information about TAC locations should be improved.
6. FA management should consider the use of alternative communication methods such as electronic media, enhanced web sites, talking posters, information booklets, and/or kiosks.
7. Each TAC Manager should utilize the Q-Matic or Q-Lite system to its full capacity at all times. Components of this are: mandatory education by all employees of the TAC, placement of the Q-Matic so that it can be seen immediately on entering the TAC, and regular monitoring by FA to establish compliance.
8. FA management should develop a taxpayer communication assessment process. Questions pertaining to signage and communication should be included with the FA Comment Card and questions regarding taxpayer communication effectiveness and overall signage should be included in future TAC customer satisfaction surveys.
9. FA management should be required to do on-site visits of all TACs on a recurring basis, and the completed checklist should be forwarded to the FA Area Director and FA headquarters staff.

The TAC Project Committee strongly recommends that FA management study and implement the basic philosophy contained in “Color Psychology and Marketing” referenced in this report, and use more effective color schemes in development of future signage in the TACs.

The above is a summary of the conclusions and recommendations developed by the TAC Project Committee, all of which are expanded in the Signs Report. These conclusions and recommendations address the signage and communication processes in the TACs. They are based on our interviews with TAC managers and TAC employees as well as our observations in over 26 TACs. We believe costs of implementation differ among the nine recommendations and that no significant costs should be incurred in implementing at least six of the recommendations. As we made clear in the report, given the current level of concern in this country over the increasing costs of government, we are well aware that both the costs and the

benefits of implementing these recommendations are important threshold considerations for FA management to evaluate.

We submit our nine recommendations to FA with the belief they will improve the signage and enhance the overall communication effectiveness in the TACs, and, thus, improve customer service and satisfaction.

REPORT ON IMPROVING SIGNS AND VISUAL COMMUNICATION IN THE TACS (The “Signs Report”)

I. INTRODUCTION

A. Background

There are currently 401 Taxpayer Assistance Center (TAC) sites across the United States. The TACs are centrally managed within the Internal Revenue Service (IRS) Wage and Investment Division (W&I) under the W&I Field Assistance (FA) organization. TAC staffing is about 2,400 people with roughly 150 in the headquarters office and the remainder in field positions. Staffing at the individual TACs ranges from one to 25 employees. Some TACs have group managers on-site and some do not. Six or seven group managers report to a territory manager who in turn reports to one of five area directors.¹

While telephone and website contacts represent the primary IRS service channels today, the IRS recognizes that some segments of the population face challenges that create a disadvantage when seeking service through electronic and telephone channels.² The TACs provide face-to-face assistance to taxpayers who cannot resolve their problem over the phone or through correspondence, need a document in a reasonable period of time, prefer face-to-face contact, or require solutions to tax issues.³ TAC services are typically delivered on a one-on-one assisted basis.⁴ Generally the order in which taxpayers see an IRS representative is prioritized using the Q-Matic system, or at smaller TACs the Q-Lite system, based upon the issue that the taxpayer needs assistance with.⁵

¹ This information appears in “Who We Are”, a written presentation provided to the TAC Committee by Jane Brough in January 2010 and was provided during discussions with FA representatives during the TAC Committee’s December 2009 face-to-face meeting.

² These include limited reading and writing skills, existence of special needs (such as language, disabilities, age or income level), or lack of access to a computer. Analysis of demographic information collected from taxpayers during 2006 indicates that the likelihood of taxpayers who contacted the IRS in the previous two years using a TAC was higher among taxpayers with less than a high school education - these taxpayers are nearly 10 times as likely to use a TAC as those in other education segments.

³ See Internal Revenue Manual section 21.3.4.2, Standard Services in Taxpayer Assistance Centers.

⁴ See IRS Taxpayer Assistance Blueprint: Phase 2 (Apr. 17, 2007) at section 7.

⁵ The basic process is that each taxpayer takes a number from the Q-Matic or Q-Lite machine. Where the Q-Matic is used, the order in which taxpayers see an Individual Taxpayer Advisory Specialist is based upon the issue that the taxpayer needs assistance with. Taxpayers making payments are generally given priority over certain others with interactions that take longer to complete. FA representatives and TAC managers provided this information during discussions with TAC Committee members.

FA operates under key objectives to increase access to face-to-face assistance and standardize services across all TACs.

The Taxpayer Advocacy Panel's (TAP) TAC Committee was tasked with its present assignment during its December 2009 face-to-face meeting. Members of FA management (Program Owners), specifically Beth Braddock and Jane Brough, described the proposed TAC Committee project for 2010. The project was modified during the course of discussions and ultimately defined by the Program Owners in a written TAP Issue Committee Proposal (Proposal). [See Attachment 1]

B. Purpose and Scope

In the Proposal, the Program Owners specifically requested that the TAC Committee review the current signage in the TACs and improve current communication methods in the TACs. In order to carry out this task, the TAC Committee was asked:

- To analyze the current signs required.
- To determine if there are improvements that can be made to the signage from the customer's perspective.
- Do the customers read the signs?
- Do the customers understand the signs?
- Are there too many or not enough signs?
- In what languages should the signs be displayed?

The Proposal explicitly states that:

The mission of Field Assistance is to enhance the taxpayer experience by providing quality face-to-face assistance and facilitate self-assisted services that resolve tax issues and educate the taxpaying public. ***Signs are used to enhance the taxpayer experience in the TACs.*** (Emphasis added)

II. RESEARCH AND ANALYSIS

A. Methodology

The official guidance for TAC managers concerning signage is contained in Internal Revenue Manual (IRM) section 21.3.4.3.13 - Signs. This IRM section details the 19 different signs that are approved for posting (Approved Signs) and clearly states that the Director of FA must approve all other signs. [See Attachment 2]

Each TAC Committee member was asked to visit one or more TACs and to discuss signage and other communications with the TAC manager or his representative. Additionally, TAC Committee members were asked to walk around and look critically at the posted signs and other forms of communication used at the TAC. From February through June 2010, the 13 TAC Committee members visited 26 TACs and interviewed 17 managers in TACs ranging from New Hampshire to California, from Montana to Texas. All 13 TAC Committee members were involved in making the visits and observations. [See Attachment 3] In an attempt to ensure consistency among visits and observations, TAC Committee members identified a list of questions deemed relevant to reviewing TAC signage and communications. [See Attachment 4] These questions served as a guide during discussions with TAC managers and employees.

The recommendations presented in this Report are based on observations and findings from these visits to local TACs and interviews with TAC managers and employees. The purpose of these visits was to gain knowledge and an understanding of current signage and other communications at the TACs. TAC managers and employees provided important insights into current practices and potential improvements to them. Information was also received from IRS Program Owners and other IRS staff.

Each TAC Committee member wrote a report on their TAC visit, documenting the observations and information gathered. Reports of these individual visits were discussed during the regularly scheduled TAC Committee conference calls during February, March, April and May. [See Attachment 5 for copies of these reports]

At the TAC Committee June 2010 face-to-face meeting, the observations and written reports were further discussed. During this meeting, based upon their impressions of the information gathered to date, the TAC Committee reached conclusions as to the effectiveness of the signage and identified recommendations as to how such signage and communications might be improved.

B. Findings and Observations

The TAC Committee found that there is no coordinated communications strategy for:

- Identifying the desired information that a taxpayer needs,
- Developing the mechanisms for effectively delivering these messages, or
- Implementing a system to assess the effectiveness of the implementation action.

These findings were based on the following more detailed observations made by TAC Committee members concerning their field visits.

- The first and most important observation is that the current method used by the TACs to communicate information to taxpayers is not effective. Taxpayers are not reading the signs and the current signs don't address their needs. A significant number of managers indicated they rarely see anyone reading the posted signs or asking questions about their content. TAC Committee members came away with the impression that only a few of the signs displayed in the TACs are useful or actually provide relevant information to taxpayers.
- The second general observation is that no unifying or organized set of message points exists.⁶ As a result, there are too many signs and posters, too much to read, and no one actually reads most of the signs or posters. The impression of great clutter is given in numerous TACs. In other words, the impression given in some number of TACs was that there were an overwhelming number of signs and posters of all shapes, sizes, and colors placed haphazardly and that there were too many to read. In the words of one TAC Committee member, the result of the posted signs was to present a very cluttered unprofessional appearance completely out of keeping with the very nice, high quality, professional office furnishings and general surroundings.
- Despite the first two observations, the third observation is that managers did not seem to perceive the presence and posting of the Approved Signs to be negative. Rather, they seemed to view the signs generally as unimportant and not relevant to what is going on. A number of managers mentioned that a sign could be posted right next to where a staff member is standing and a taxpayer would come up and ask precisely the question that the sign covers. TAC managers did not generally indicate any preference to have certain signs removed from the list of Approved Signs. Neither the display of these signs nor the requirement to post certain ones was seen by TAC Committee members as important to the operation of the individual TACs.

⁶ Some TAC Committee members suggested that the situation might be different in those TACs where a greeter is present to respond to taxpayers and to provide the information they need to know. It could be that in the larger TACs, the greeter functions as a surrogate for printed signs. It is possible that the signs just add confusion as the greeter may be telling the taxpayers all that they need to know to maximize their interactions within the TAC.

- The fourth observation is that too many of the signs displayed are unrelated or irrelevant to the actual daily business of the TACs. Thus, the primary problem with current TAC signage may result from signs posted *in addition to* the Approved Signs. Such signs include those prepared by other IRS areas or other federal agencies.⁷ For example, in some TACs up to ten different “CATCH A BREAK” signs were posted, adding greatly to the cluttered and unprofessional appearance in those TACs. These additional signs were not judged by TAC Committee members to be relevant or important to the operation of the TACs.
- The fifth observation is that current Approved Signs are not adequate since a significant number of locally prepared signs are being created by staff in individual TAC offices to satisfy unmet taxpayer needs and to deal with perceived issues in those individual offices.
- The sixth observation is that the current TAC communications rely almost exclusively on printed materials and do not consider the state of language proficiency or literacy of taxpayers. Since the U.S. appears to have a high school drop out rate of roughly 25% and illiteracy appears to be a wide spread problem, there may well be a need for other methods of communication.
- The seventh observation is that local TAC managers may be in a better position than headquarters staff to judge which of the Approved Signs are or are not needed. Consequently, it seems important that input from local TAC managers be asked for and considered in making changes to IRM section 21.3.4.3.13.
- Finally, given that the presence or absence of the Approved Signs generally appears to be perceived as unimportant, irrelevant and a non-issue, it is incumbent upon the TAC Committee not to recommend actions that will result in any significant expenditure of time and/or money.
- In addition to the above observations, the TAC Committee members were of the view that external signage outside of most TACs (including signs as to the presence of the TAC within a building or directing taxpayers to the TAC offices within a building) is inconsistent and may not communicate needed information to taxpayers.

The above findings and observations led the TAC Committee to a number of conclusions and provide the rationale for the nine recommendations for changes and improvements made in Section III of this Signs Report.

⁷ The TAC Committee was told by FA staff that three signs from other Business Units have been approved for indefinite posting by the Director of FA:

- Pub 4631, “Your Voice at the IRS”, Taxpayer Advocate Service.
- Pub. 4487, “Want to Improve the IRS?”, Taxpayer Advocacy Panel.
- Pub. 4736, “IRS is Speaking Your Language”, Multilingual Initiative Strategy Office.

III. CONCLUSIONS AND RECOMMENDATIONS

The TAC Committee concluded that taking the actions described in the nine recommendations set out in this section could have a significant impact on improving communications with taxpayers and the appearance of the TACs. These nine recommendations are the direct outgrowth from and attempt to address the following five broad conclusions reached by the TAC Committee.

- The first conclusion is that FA management needs to develop a more unified message for each type of TAC. One recommendation attempts to address this conclusion; specifically, that FA management should determine message point sets for each type of TAC.
- The second conclusion deals with the review of existing signs and identification of additional necessary signs. The following four recommendations address this conclusion and urge that FA:
 1. Eliminate all unnecessary signs.
 2. Use the established IRM process for all signs but modify the process to provide sign template(s) for use in creating interim short term signs.
 3. Maximize the communication effect of each remaining sign through modification of content, format, and color.
 4. Display TAC signs external to the buildings in which TACs are located where possible.
- The third conclusion focuses on alternative communication methods and the recommendation is made that FA management consider their use.
- The fourth conclusion deals with the Q-Matic and Q-Lite systems with the recommendation made that FA management encourage their full utilization at all TACs.
- The last conclusion deals with monitoring by FA management and contains two recommendations; the first that a communications assessment process be developed and the second that FA senior management visits to all TACS be required on a periodic basis.

1st CONCLUSION: FA MANAGEMENT SHOULD CREATE AND COMMUNICATE A MORE UNIFIED MESSAGE TO TAXPAYERS VISITING THE TACs.

Recommendation 1:

FA management should determine message point sets for each type of TAC. More specifically:

1. FA management should develop and implement a process that will identify the information that taxpayers should be provided prior to interacting with a TAC employee.
2. The message points developed through this process should consider the differences among TACs of various sizes, version of the Q-Matic or Q-Lite system being used, and physical location of the offices.
3. The message points developed through this process should be used in conjunction with improved signage as outlined in Recommendations 3 and 4 and the communications methods identified in Recommendation 6 to provide taxpayer information.

Rationale for Recommendation 1:

FA management has identified and published a list of Approved Signs for use in the TACs. [See Attachment 2] According to established procedures, the individual TAC manager is responsible for selecting the signs to be posted within each TAC, as well as specifying how the signs will be displayed. Based on the TAC Committee's observations, communication with a taxpayer prior to the first personal contact once in the TAC is almost exclusively through signs of various kinds. The IRS website contains some information on each office, primarily location, and general access requirements for federal facilities.

It is clear that the Approved Signs are being used in an attempt to convey important information to prepare taxpayers for their TAC visit. In the experience of the TAC Committee, most communication processes begin with the development of a set of message points that form the basis of a communications strategy. These message points provide a base line set of information necessary for taxpayers to know how to efficiently use the TAC services. They also provide some rationale so that managers and employees can understand the importance of the information. For example, during the TAC Committee's field visits, all TACs had signs prohibiting the use of cell phones within the office. Not only is this prohibition widely ignored, the basis for it was also not clearly understood. Some managers believed it to be in force to prevent disruption and distraction in the office. Others thought it might be to prevent the use of cell phone cameras. It was not clear that the topic had been adequately analyzed and the rationale clearly provided. The signage itself did not address texting. In any case, the sign was widely ignored.

Not only must the communications strategy define a clear set of message points to be conveyed, it must also address the proliferation of information signage being displayed in the TACs in addition to the Approved Signs. Field visits identified numerous other signs ranging from health and sanitation posters to posters advertising various programs such as first-time homebuyer credit, other stimulus program features, and other IRS programs. While such signs may be appropriate, they add to the clutter in the offices, and distract taxpayers away from the signs that are actually important.

The message points and communications strategy should consider the unique characteristics of each TAC and provide some minimum guidance for use by the TAC manager in communicating with the taxpayers. For example, larger TACs may always be staffed with a greeter who can quickly provide necessary information to the taxpayer and assess his or her unique needs. Smaller TACs may not have a greeter, or have one only part of the time. As a result, communication needs will be different. Some offices may require more information for operation of the Q-Matic system than others. Many TACs are in federal buildings, but many others are in commercial office space. For TACs in federal buildings, the field visits disclosed no consistent approach to inform taxpayers of the office location inside the building and, in general, no external signs were used to identify the building as the site of the TAC office. Commercial office spaces were often more clearly identified outside the building.

Based on the field visits, the TAC Committee concluded that very few taxpayers read the signs posted in the TACs. Based on internal discussions, the TAC Committee concluded that the basic set of message points is quite small. For example, for small TACs the list might include:

- Hours the office is open. **
- Lunch closure if it occurs. **
- What the office can do, especially regarding payment processing, cash, or checks.
- No cameras or cell phones. **
- Who is next to be served and how they will know that.

For large TACs with a greeter, the list might be limited to those points identified with the asterisks.

2nd CONCLUSION: FA MANAGEMENT SHOULD REVIEW AND MAKE APPROPRIATE IMPROVEMENTS TO EXISTING SIGNS AND SHOULD IDENTIFY ADDITIONAL NECESSARY SIGNS.

Recommendation 2:

FA management should eliminate unnecessary signs. More specifically, the following signs should be removed from the list of approved signs contained in IRM section 21.3.4.3.13:

<u>FORM #</u>	<u>TITLE/DESCRIPTION</u>
10169	In this Office, We Can
10169SP	En Esta Oficina Podemos
12426	Insert Card Dollar Amount for Documents 10169 and 10169SP
Publication 4053	Your Civil Rights are Protected Poster ⁸
Publication 4053 SP	Sus Derechos Civiles Estan Protegidos

The remaining 14 signs listed in IRM section 21.3.4.3.13 should be retained; however, this conclusion is subject to recommendations made in Recommendation 4 concerning content, format and color.

Rationale for Recommendation 2:

FA management has currently designated 19 Approved Signs. Careful review of these signs during TAC Committee member field visits and consideration by the TAC Committee of their observations provide the rationale for recommending elimination of the five forms identified above and retention of the remaining 14 signs.

Approved Signs recommended for elimination generally share several common characteristics. Typically, these signs contain general information that was not perceived as critical to the taxpayer's current visit to the TAC. They are generally large and are perceived to contain too many words, to be hard to read, and to have too much small type.

⁸ This recommendation must be reviewed with IRS legal counsel to verify that the IRS is not required by law to post the sign in each of its offices

The colors used on these signs were not perceived by TAC Committee members to draw the taxpayers' attention. The field reports prepared by TAC Committee members (Field Reports) are replete with comments that led to the conclusion that the general information signs (five forms) are ignored.⁹

Approved Signs recommended for retention are generally signs of prohibition (six signs) or basic information (eight signs) and are perceived to address real live issues at the TACs. TAC managers seemed to rely on these signs in communicating with taxpayers on a daily basis and nothing in the Field Reports suggests that any of these pose a problem *as signs* although there may be issues regarding sign design (e.g., color, style, font).¹⁰

Recommendation 3:

TAC managers should follow the established IRM Process for all signs displayed in the TACs and FA management should modify the IRM Process to provide a sign template(s) for use in creating interim short-term signs. More specifically:

1. TAC managers should follow the established IRM process with respect to all signs displayed in the TAC. However, the IRM process should be modified to:
 - Provide an exception to permit the use of locally generated signs on a temporary basis pending approval by FA headquarters; provided that any such sign shall have

⁹ It was noted repeatedly that the "In This Office We Can" sign provides information too late to be useful to most taxpayers. Taxpayers need the information before arriving at the TAC. The Civil Rights signs are unrelated to the work of the TAC and provide no information regarding the IRS or IRS services. Consequently these signs are superfluous and the TAC Committee recommends that they be eliminated.

¹⁰ The Field Reports noted numerous comments made by individual TAC managers with respect to specific signs. For example:

- TAC managers generally expressed the opinion that the "NO CELL PHONES" signs are important. The primary reasons behind this ban seem to be to keep noise down and to protect the privacy of other taxpayers. Several managers commented that cell phones could do just about everything that a camcorder can do (i.e., take pictures and record conversations). However, notwithstanding that this sign was generally described as important, TAC managers commented repeatedly that taxpayers frequently ignore the ban and described this as the most egregious example of not reading or obeying posted signs and as a basis for the conclusion expressed by a number of TAC managers that the signs are of little value.
- The "NO FOOD OR DRINKS" sign was described by a number of TAC managers as necessary to keep the premises neat and businesslike and to control taxpayer behavior.
- Also mentioned as useful was the "CLOSING NOTICE" which conveys information that is important to taxpayer coming into the TAC late in the day and was generally prominently displayed.
- Additionally, "HOURS OF OPERATION" signs convey basic information that should be readily available to the taxpayers and were generally mentioned positively; provided, that the taxpayers could read them from the outside of the TAC.
- The "RELOCATING SIGN" is also important in conveying basic information in those instances when a TAC is relocating.
- The "YOUR CONTACT WILL BE RECORDED" is probably needed in a number of states in order to avoid violation of criminal laws prohibiting eavesdropping or use of listening/recording devices without the knowledge or consent of the parties.

been submitted to FA headquarters for approval and shall have been created following the standardized template(s) provided by FA headquarters.

- Provide an exception to the IRM process for signs needed for a short period of time (e.g., one week or less), which may be posted without approval from FA headquarters for such period.
 - Specifically provide a list of the signs or types of signs provided by other groups or governmental agencies which TAC offices are authorized to display. Alternatively, explicitly prohibit the TACs from posting such signs or provide an exception to the IRM process to permit the posting of such signs at the TAC manager's discretion.¹¹
2. Additionally, FA headquarters should provide TAC managers with an approved standard template(s) for any permitted ad-hoc signs. Uniform color, size, type style, and format for such signs would be helpful in improving the professional appearance of the TAC offices.

Rationale for Recommendation 3:

IRM section **21.3.4.3.13** specifically states:

1. "Use only signs provided or approved by Headquarters. Display signs where they can be easily seen. Do not display handwritten signs.
2. All TACs will have the latest revision of the following signs posted. Only signs listed in the IRM will be posted. All other signs must be specifically approved by the Director, Field Assistance."

TAC Committee members reported observing ad-hoc signs (that is, handmade or non-standard signs) displayed in 21 of the 26 TACs visited. [See Attachment 6 for excerpts from TAC Committee member reports] The signs varied in quality and professionalism. Many of the signs were directional (for example, "*Take a Number*" appearing adjacent to the Q-Matic and "*Do Not Yell Across the Room for Assistance. Sign in and Be Seated. Someone will be with you in a Few Moments*" in one relatively small TAC). Others were informational notices from other federal agencies (for example, "*Rules and Regulations Governing Conduct on Federal Property*" from the GSA and notices dealing with "*How to cough and how to prevent spreading disease*" from the Center for Disease Control). TAC Committee members were advised that temporary signs had also been posted in some TACs dealing with short term specific events (for example, signs advertising Super Saturdays during the tax preparation season).

¹¹ As previously noted in footnote 7, the TAC Committee has been told that the following three signs from other Business Units have been approved for indefinite posting: "Your Voice at the IRS", "Want to Improve the IRS", and "IRS is Speaking Your Language".

The TAC Committee concluded that TAC managers perceived a strong need to communicate the information appearing on ad-hoc signs to the public and that such managers were either not confident that officially sanctioned signage would be provided in a timely manner or did not wish to spend the time and energy requesting such signage from headquarters.

While the TAC Committee agreed that certain of the ad-hoc signs were useful, it nevertheless concluded that the professional appearance of the TACs would be improved by insisting that managers follow the requirements in IRM 21.3.4.3.13. However, recognizing that in some instances it would be important to communicate and post information without delay, one solution might be to permit ad-hoc signs to be displayed immediately on an interim basis if the TAC manager both requested approval of the sign from FA headquarters and followed a uniform template in creating such sign for interim use. The TAC Committee is of the opinion that the professional appearance of the individual TACs would be improved by this approach during the interim period between submission of the proposed sign to FA headquarters and receipt of approval by the TAC manager. The TAC Committee also recognized that in some instances ad-hoc signs might be necessary for a very short period of time to deal with an unusual situation. It concluded that such usage should be recognized and permitted within defined parameters.

The TAC Committee members, as noted above, observed signs on display published by other groups or agencies. Also on display on tables were various brochures, flyers and other information. While some of the displayed signs were among those approved for indefinite posting by the Director of FA¹², and thus permitted under IRM 21.3.4.3.13, it is the understanding of the TAC Committee members that a number of brochures and other signs posted had not received such approval. It is possible that such display is believed by TAC managers to be outside the scope of IRM 21.3.4.3.13. Consequently, in order to avoid confusion and to enhance the appearance of the individual TACs, the TAC Committee recommended that the IRM be modified to more specifically address the situation where TAC managers are requested or directed to display signs provided by other groups or governmental agencies. It suggested that this modification could take one of three approaches; specifically, the IRM could (1) provide a list of the signs or types of signs provided by other groups or governmental agencies which TAC offices are authorized to display, (2) explicitly prohibit the TACs from posting such signs, or (3) provide an exception to the IRM process to permit the posting of such signs at the TAC manager's discretion. Of course, the current approach requiring specific headquarters approval of each such sign posted could be retained and no changes made to the IRM. However, since that IRM requirement does not appear to be widely followed in TACs visited, a different approach appears preferable to the TAC Committee.

¹² "Your Voice at the IRS", "Want to Improve the IRS?" and "IRS is Speaking Your Language" - for further description of these signs, see footnote 7.

Recommendation 4:

FA management should maximize the communication effect of each remaining Approved Sign through modification and standardization of the content, format, and color. As part of this, the TAC Committee recommends that FA management review the colors used in designing signs and consider the “psychology of color” in standardizing sign development and redesigning existing Approved Signs.

The TAC Committee makes the following detailed observations and recommendations with respect to existing Approved Signs.

- **Document 10160 Taxpayer Assistance Center Hours of Service**
The words www.irs.gov after the “**For after hours assistance, visit our website at**” statement should be larger. It is pointless to have the www.irs.gov on the side of the sign in a purple background. It is questionable whether anyone would want to turn their head to read that part of the sign. While the sign is functional, too much information is provided and the sign is too busy.
- **Document 10161 Making a Payment?**
The amount of printed information is too voluminous for the page. The switching of colors throughout the sign is annoying.
- **Document 10169 In This Office, We Can**
Too much information is provided. Most likely people would ask their question rather than read the sign; even if the sign provides the information they are looking for.
- **Document 10169SP En Esta Oficina Podemos**
This is the Spanish version of Document 10169. Again, too much information is provided.
- **Document 12178 Your Contact Will Be Recorded**
This document is simply a text document that conveys information. The document is to the point, but perhaps it would be possible to print it on colored paper to provide a catchy background color.
- **Document 12364 Use of Cell Phones (ENG/SP) – Magnet**
This sign is simple and to the point.
- **Document 12364B Use of Cell Phones (ENG/SP) – Countertop**
This is an excellent sign. The red background grabs the reader’s attention and with the bold lettering one couldn’t possibly miss the direct point made.

- **Document 12377 Making a Payment?**
 This sign is an alternate to #10161 and is found in TACs that do not accept cash payments. There is too much printing on these pages. The amount of printed information is too voluminous for the page. It requires taxpayers to stand up and walk over to the sign to read it. It does not quickly convey the message. As a result, many taxpayers in a TAC would not take the time to read the sign and would likely ignore it.
- **Document 12437 Forms and Payments Only**
 This sign is presented in black and white. Black is the color of authority and power, stability and strength. This sign quickly conveys the message, but it lacks pizzazz. It is not eye catching. In an office setting, it is likely to blend in with all the other office décor. It does not stand out and make a statement to a taxpayer in the TAC. As a result, many taxpayers would miss seeing and absorbing the information on this sign.
- **Document 12572 No Food or Drinks Allowed**
 This sign is produced with white letters on a red background. Red draws attention. This catches anyone's eye. However, although it is eye catching, there is likely a better way to convey the message. For example, airports use a lot of diagrams to convey a message. There is truth to the old saying "A picture is worth a thousand words." Pictures and diagrams are easier to understand by people who can't or don't read English.
- **Documents 12574 and 12574A Controlled Access FA Only**
 This sign is produced with white letters on a black background. As previously discussed, black is the color of authority and power, stability and strength. It also can be a somber color sometimes associated with evil and bad things. It is easy to overwhelm people with too much black as is the case with this sign. It is not eye catching. If you want people to pay attention to the message, the signing must be eye catching. The language must be clear. This sign could just as easily say "No Admittance." The message would be the same with fewer words.
- **Document 12697 No Cameras - Warning Weapons Prohibited**
 This is an instructional sign that is intended to alert all taxpayers visiting TAC offices throughout the country that IRS offices do not allow weapons in federal facilities. This item also alerts taxpayers that cameras cannot be used without prior consent from the IRS. This is a required poster that must be posted in all offices. The TAC Committee Field Reports indicate this poster is sometimes seen posted facing inward on the glass doors for the taxpayers to see when they leave the office not when they enter it. The TAC Committee's recommendation is to scan this poster into the Q-Matic or Q-Lite machine so it prints out on each ticket given to a taxpayer. This would be more meaningful and a direct message the taxpayer will see.

- **Document 12698 Closing Notice**

This is a sign that provides direction to the taxpayer that the office closes promptly at 4:30 PM. The sign also gives specific instructions to the taxpayer that he can schedule an appointment for a later date. The TAC Committee views this sign as an example of a poster that contains too much information. It creates push back from conversation which is what the taxpayer is there for. Just state the facts “Hours of operation”. The color is not pleasing and does not attract attention at all even though it is probably the most important sign in the TAC office.

- **Form 13358 TAC Hours of Service Insert**

This is a multiple language sign, it explains the operating hours of the week. The sign is set up in both English and Spanish language. It contains information the office is closed on January 1, 2001. The sign is too busy and tries to explain too much additional information for anyone who is interested in just knowing “Tell me when you are open”. FA management and TAC managers have consistently advised the TAC Committee that taxpayers who come to an IRS office and cannot speak or read English almost always bring an interpreter. Thus the Spanish portion of the sign is not needed. This sign is out dated and should be taken out of stock.

- **Form 14098 Relocating Sign**

This is a limited use sign and by the title anyone can identify the purpose of this sign. The psychology of color could help attract taxpayers to read it if this sign came in a bright color and was posted on the TAC office’s front door. However at the bottom of the sign it once again goes into too much information for the reader. The recommendation here is to limit the information, provide a move date, and make it more visible to the reader. “Just State the Facts”:

Why
When
Where

Rationale for Recommendation 4:

The TAC Committee members have taken a very close look at the individual signs that are presented in TAC offices across the country. One characteristic of these signs that was repeatedly raised as a concern is the choices of colors used in designing the signs. Also those signs designed to help direct traffic in the offices or to share information were perceived to use too many words and to read like books rather than simply directing or instructing the taxpayers. In evaluating the TAC signs, the TAC Committee compared their appearance to signs used in airports to direct their millions and millions of customers. Airports typically use one type of sign showing the outline of a suitcase or picture of an item or very few words and an arrow that points travelers to a specific location: up, down, left, right, etc. Very seldom do you see a traveler ask where the baggage claim area is. So the point of this comparison is that less verbiage should be used in TAC signage. Further,

the color scheme used in designing the signs should take into consideration the psychology of color.

An example of the relevance of color to the design of signs is apparent in comparing the two pictures appearing below.



It is clear that the picture of the yellow truck with its message that there are better ways to pay truck taxes than visiting a TAC¹³ is far more eye catching than the less striking form 10169 with its many words and less vibrant colors. The following description of the color yellow helps to understand the impact of the truck poster:

“Cheerful yellow the color of the sun, associated with laughter, happiness and good times. A person surrounded by yellow feels optimistic because the brain actually releases more serotonin (feel good chemical in the brain) when around this color. It is the color associated with optimism but be careful with yellow, when intense, it is the color of flames and studies show babies cry more in (bright) yellow rooms and tempers flare more around that color too. It has the power to speed up our metabolism and bring out some creative thoughts (legal tablets are yellow for good

¹³ The yellow truck sign is a “mock-up” created by TAP staff in Milwaukee, WI specifically for this Signs Report to demonstrate the importance of color and simplicity.

reason!). Yellow can be quickly overpowering if over-used, but used sparingly in just the right place it can be an effective tool in marketing to greater sales. Some shades of yellow are associated with cowardice; but the more golden shades with the promise of better times.”¹⁴

There are many published materials on the psychology of color and effective use of color in communications materials. For a simple description of this with respect to a number of basic colors see <http://www.precisionintermedia.com/color.html>.

Recommendation 5:

TAC signs should be displayed external to the buildings in which TACs are located where possible and access to information about TAC locations should be improved. More specifically:

1. TAC managers should be encouraged to take advantage of any opportunity to place signs where they are visible outside the TAC to draw in taxpayers.
2. FA management should take steps to improve access to information about TAC locations by modifying the IRS website, *irs.gov*, to have every possible tool to guide taxpayers to their local TAC. Specifically:
 - The *irs.gov* website should have not only the address, but also a map showing the location, with references to local bus routes and nearby available parking lots.
 - Optimally, the data available on each TAC should include a picture of the building with entrance information (for example, “Enter on north end of building. Take the elevator to the fourth floor. Go left to office # 420.”).
 - Taxpayers should be advised of any other obstacles to entrance (for example, “There is a security entrance where knives, scissors, etc. cannot pass and identification is required.”).
 - While the current data at *irs.gov* on each TAC includes hours of operation, services available, and the specifics of how it takes payments, care should be taken to assure that such information remains available.
3. All TAC locations should also be listed in the more commonly available GPS databases. As you arrive at the TAC, the GPS voice might say, “Arriving at the TAC.”
4. All Internet data should be available in smart phone compatible format.

¹⁴ From article on Color, Psychology and Marketing at <http://www.precisionintermedia.com/color.html>.

Rationale for Recommendation 5:

The Field Reports revealed that external signs to guide taxpayers to the TACs are generally poorly executed. Only a few, like the one in Lafayette, Indiana do a good job of guiding the taxpayer to the entrance of the TAC. This building is very new and the builder planned well for signage to attract customers to the businesses in the building. Unfortunately, most TACs are in older buildings where outside signage for all businesses is substandard. Having effective outside signage was obviously not a priority in most sight selections.

Since many taxpayers are repeat visitors to the TACs, the outside signage isn't particularly important to them, but to new TAC clients, it represents a substantial problem. New TAC clients may be highly stressed as they try to find the office. Many are visiting because they have received a letter from the IRS concerning a problem with their return and are already entertaining their worst fears. If they have an appointment, they may also be in a time crunch.

We recognize that there may be few opportunities to improve building or parking lot signs particularly in large government buildings. These signs are expensive and are generally controlled by the building management. In many cases, building owners prohibit new or more visible signs. However, despite these difficulties, TAC managers are encouraged to take advantage of any opportunity to place signs where they are visible outside the TAC to draw in taxpayers. While it is disheartening to arrive at a closed TAC, nevertheless, a sign showing hours of operation should be visible from outside the office/building. Any security requirements should also be posted there.

With respect to improving location information sources, many TAC Committee members believe that most people who are seeking to use a TAC to solve their tax problem have access to the Internet and may even carry a smart phone with Internet access. Here, the concern is for new TAC clients, not the return taxpayers who visit every year to get their return done for free. The IRS website should have every possible tool to guide taxpayers to their local TAC and IRS staff should be vigilant in making sure that all information displayed is accurate and remains accurate over time. While the programming costs to provide this Internet data may be substantial, the IRS should be committed to upgrading its Internet site to provide taxpayers with enough information to reduce the need for the more expensive 800 numbers.

3rd CONCLUSION: FA MANAGEMENT SHOULD CONSIDER THE USE OF ALTERNATIVE COMMUNICATION METHODS.

Recommendation 6:

FA management should consider the use of alternative communication methods such as electronic media, enhanced web sites, talking posters, information booklets, and/or kiosks. More specifically:

1. Alternative communication methods should be considered to communicate necessary information to taxpayers to ensure that they understand what problems can be resolved at a TAC and what the TAC can do for them. Consideration of such methods should include at least the following:

- Talking posters.

A talking poster could provide for several choices for a taxpayer to choose from by asking the taxpayer if he is at the TAC to:

- Make a payment?
- Arrange for an installment agreement?
- Discuss an IRS notice?
- Have a tax return prepared?

Depending upon the taxpayer's response, the talking poster could give specific information about what to expect or what documents are needed to accomplish the taxpayer's goal.

- Self-service kiosks.

Self-service kiosks are self-help, interactive computer terminals that could be used both in the building lobby and within the TAC. They should be multi-lingual and, if possible, link to *irs.gov*. Building lobby kiosks could provide location-specific information to taxpayers before their arrival at the TAC and could include the following information: allowed and prohibited items, services provided, form available, requirements to receive services (for example, the documents necessary for return preparation), whether cash payments are accepted, and self-help topics and information (for example, the dollar limits for certain tax credits).¹⁵ TAC office kiosks should include the same information as the lobby kiosks. However, optimally such kiosks could be expanded to other uses and purposes, such as receiving payments, printing out forms, and providing additional information for taxpayers.

- Televisions monitors.

Since the TAC Committee understands that TV monitors are already present in most TAC waiting areas, it is suggested that TAC managers select a choice of the Weather Channel, a news channel, or other real-time presentation and that the monitors be placed on "mute" with captioning enabled. The TAC Committee does *not* suggest the presentation of IRS "infomercials" or other government public service messages on these monitors.

¹⁵ It is recognized that potential problems of implementation might include:

- Control of kiosk information (input) is often not with the TAC but rather with building management.
- Technological limitations to the amount, accessibility, and manipulation of information.
- Taxpayer technological sophistication.
- Taxpayer use – Strategy needed to encourage use.

- Booklet containing copies of all signs.
2. The taxpayer should be able to understand if he is in the correct place or whether he needs to contact the IRS in a different manner.

Rationale for Recommendation 6:

The TAC Committee observed that many of the signs placed in TACs to educate the public on what the TACs can do for the public and what to expect at a TAC are not being read. The TAC Committee found that some taxpayers don't read the signs because they don't read English. Most of all, it seemed that taxpayers didn't read the signs because they weren't relevant to why they visited the TAC. People are busy and do not take the time to read signs in many businesses.

It is important that the IRS communicate effectively with taxpayers to ensure that they are appropriately served and that IRS personnel are able to do their jobs without difficulties.

Since many of the taxpayers are not reading the signs, one suggestion is to put a copy of all the signs in a small booklet that would be readily available to read at the TAC and to take home. Many taxpayers who are sitting in a waiting room waiting to be served will pick up reading material left around the waiting room. However, people may respond better to information that is pertinent to their specific problem or question. Since many of the signs that are placed on the wall are about what the TAC can do or about making a payment, that information may not be pertinent to those who are coming in to discuss a payment plan or a specific notice received from the IRS. Thus, the TAC Committee believes that consideration should be given to developing alternative communication methods that might include:

- Talking posters.
Communications with movement and color are more interesting and may encourage more taxpayers to pay attention. Talking posters provide an excellent opportunity to grab the taxpayer's attention. Talking posters are being used in many industries to educate the public about various issues and have been found to be very effective. The concept presented here is for an interactive informational talking poster that would help the taxpayer understand better what to expect. The presence of talking posters would not change the use of Q-Matics that are designed to help the TAC manager better staff the office and serve the taxpayers.
- Self-service kiosks.
Self-service kiosks are similar in many ways to talking posters. This recommendation suggests that the use of kiosks be considered in two locations, both in building lobbies and within the TAC offices. There are many types of and uses for kiosks. For example, Virginia's State Parks installed 31 electronic kiosks that provide park overviews, printable maps, waypoints, points of interest, video tours of trails, and emergency information.

It is possible that those TACs located in buildings with a common lobby could work with building management to expand the use and information contained in the lobby kiosks. Oftentimes, the lobby kiosk is no more than a floor locator (that is, on which floor is the TAC located). Expanded use of lobby kiosks can provide information to taxpayers before their arrival at the TAC, thus making for more effective and efficient TAC visits. One common observation made by TAC Committee member was that signage within TACs was often cluttered and disorganized. Use of kiosks can centralize signage and information, while reserving wall space for the most critical messages. Also, the use of kiosks could provide TAC and FA management with the ability to edit information faster and more cost effectively due to elimination of the need to design and print paper signs.

- Televisions monitors.

TAC Committee members observed that very few waiting taxpayers read. Either most are non-readers or they don't expect long wait times. A diversion may make for a happier (and less likely to depart) clientele. Airports, to pick one example, frequently follow this recommendation. Many of those waiting pay attention to the monitors. It is suggested that this is a satisfactory model for TACs. Local TAC management presumably will pick program selections of interest to the local taxpayers. Perhaps there are storms arriving or there may be particularly "hot" ongoing news stories in which taxpayers might take an interest. Having monitors on mute will not contribute additional noise in the waiting areas, while captioning will deliver pertinent information.

With respect to using TV monitors for the presentation of IRS "infomercials" or other government public service messages, the TAC Committee suggests that providing such information would be both redundant and boring. Taxpayers are in the TACs with a specific problem and have little interest in other tax or public service messages. Such topics would, perhaps, be annoying and at best ignored.

4th CONCLUSION: FA MANAGEMENT SHOULD STRONGLY ENCOURAGE FULL UTILIZATION OF THE Q-MATIC SYSTEM.

Recommendation 7:

Each TAC Manager should utilize the Q-Matic or Q-Lite system (collectively called the Q-Matic system in this Signs Report) to its full capacity at all times. More specifically, there are three major components to this recommendation:

1. Education.

- All TAC Managers should receive formal education as to the importance of proper utilization of the Q-Matic system in the TACs they manage. This education should

emphasize to TAC managers WHY proper utilization is important and focus attention on the benefits various constituencies (the taxpayers using the TACs, the TAC and its employees, and FA) can gain from proper utilization. For example, proper utilization is critical to enable FA management to appropriately manage the TACs, to properly allocate funding and to direct resources toward appropriate staffing for the types of taxpayer issues dealt with in the individual TAC. Specific examples of incorrect usage should be included in this education with emphasis placed on the problems and missed opportunities that this creates.

- The education should be mandatory.
- To assure that all TAC Managers are educated in the same way, this education could be by webinars, conference calls, formal written education or other structured format.

2. Set-ups and Location.

- Placement of Q-Matic machines should be standardized so that in each TAC the Q-Matic is in an area where taxpayers can see it as soon as they walk into the TAC.
- If there is no receptionist to hand out Q-Matic numbers, there should be a sign reading "Please take a Number" immediately adjacent to the machine. The sign should be professional and of the same quality throughout all offices.
- Electronic signs in all TAC offices should be visible for all in the room to see.
- Presently Q-Matic machines have ten topics a taxpayer can choose from; it is recommended that the topics be reduced to five.
- Use of a full Q-Matic system in an office without a greeter should be avoided; use of a Q-Lite system in such offices will better serve the taxpayers with less confusion and distractions.
- Monitoring. In order to establish compliance with this recommendation, FA headquarters needs to systematically review reports concerning the Q-Matic system use in each TAC.

Rationale for Recommendation 7:

Proper use of the Q-Matic system will improve operational efficiency. It will cause waiting time for taxpayers to be structured in an orderly manner, as well as improve their perception of waiting time. It will cause less confusion on the taxpayers' part if the Q-Matic machine is visible as soon as he walks in; this should be standard in all TAC offices. The reduction of topics a taxpayer can choose will also cause less confusion.

TAC Committee members reported numerous instances where the Q-Matic system was not being used or was improperly being used. [See Attachment 7 for specific observations reported in the Field Reports] Q-Matic system issues were also addressed in the TAC Committee's 2009 Report. [See Attachment 8 for the recommendation made in that Report concerning Q-Matic usage]

5th CONCLUSION: FA MANAGEMENT SHOULD IMPROVE MANAGEMENT MONITORING AND CONTROL OF MESSAGE.

Recommendation 8:

FA management should develop a taxpayer communication assessment process. More specifically:

1. FA should include a question or set of questions within the FA Comment Card pertaining to signage. Possible questions that could be added to the Comment Card include:
 - Were the signs within the TAC helpful to you?
 - Were there signs within the TAC that confused or misdirected you during your visit to the TAC? (If so, please specify within the comment section.)
 - Are there other signs that could have better directed you during your visit to the TAC? (If so, please specify within the comment section.)
2. Survey questions regarding taxpayer communication effectiveness and the overall signage within the TACs should be included in any future TAC customer satisfaction surveys.

Rationale for Recommendation 8:

Currently there is no assessment method to monitor IRS to taxpayer communication effectiveness within the TACs. The development of assessment tools is critical for FA management to analyze sign usage and effectiveness. Additionally, such assessment tools would be used to continuously monitor the need for additional, reduced, or modified signage in the future.

- Comment Card.
FA currently utilizes a Comment Card as a voluntary survey for any taxpayer who visits a TAC. Each taxpayer has the opportunity to fill out the Comment Card to express his opinions on a select number of issues. These taxpayer comments assist

FA management in analyzing the specific topics addressed within the Comment Card. The Comment Card asks questions such as the promptness of service, the building condition /cleanliness, and the building location/convenience. Adding one or more questions pertaining to signage within the TAC would be a simple, inexpensive, and effective way to continually assess the signage within the TACs nationally and more importantly within each individual TAC.

- Outside Contractor Surveys.

FA recently commissioned a customer satisfaction survey that was completed by Pacific Consulting Group to measure overall taxpayer satisfaction with TAC visits by analyzing the Comment Cards turned in by taxpayers from January 1, 2010 through April 30, 2010. While this survey and resulting report have been completed, any future surveys involving a set of questions outside of the Comment Cards would be an ideal vehicle for analyzing taxpayer opinions regarding the effectiveness and overall satisfaction with the signage used within the TACs. This type of assessment tool can broaden the scope of the questions asked of taxpayers by virtue of the fact that the questions would not be limited to a small comment card. More importantly, if there are issues raised by the taxpayer being surveyed, the surveyor can utilize follow up questions to better pinpoint the source and possible solution to those issues.

A critical component in assessing the efficacy of communication with taxpayers is asking those taxpayers directly whether they thought the type and method of communication was useful. More specifically, did the signs inform or confuse the taxpayer or were they meaningless to him. The most cost effective and time sensitive method of asking those questions is the use of the Comment Card. However, the use of outside contractor surveys would allow for a broader more encompassing look at the communication effectiveness. Both methods would be instrumental in allowing FA to monitor and improve the methods of taxpayer communication used within the TACs.

Recommendation 9:

FA management should be required to do on-site visits of all TACS. More specifically:

1. FA management should implement a requirement for FA senior management visits to all TACs on a recurring basis.
2. Use of checklists should be required and completed checklists should be forwarded to the FA Area Directors and headquarters staff.

Rationale for Recommendation 9:

Over the last three years, TAC Committee members have visited a large number of TACs

across the country.¹⁶ Over the time these TAC visits have occurred, the TAC Committee has noted a number of observations, some of which have been specific to the assigned project while others have been of a more general nature. When these observations have been discussed with FA senior management, it has been noted that many practices observed were contrary to present instructions to the field or were conditions that FA senior management found to be in need of improvement.

For example, the Q-Matic system is used in TAC offices to control the flow of taxpayers to the assistors in the offices. Depending on the size of the office, or other considerations, several different versions of the Q-Matic system are available, ranging from a full system that assigns taxpayers to assistors based on the type of service they are requesting, to a much simpler queuing system assigning a number and serving taxpayers on a first-come, first-served basis. Whatever form of Q-Matic system is used, the data from the system provides a significant input to the performance measurement system used to monitor office performance. During TAC visits, the TAC Committee found a number of instances where the Q-Matic system was not being used at all, or was not being used as it was intended. [See Attachments 7 and 8] According to FA senior management, these practices are not acceptable.

A second example is found in the location of TAC offices in a variety of settings, ranging from offices within existing federally operated buildings, to store-fronts in commercial office buildings. Based on observations of the TAC Committee members, some of these offices are in obviously unacceptable locations. In one case, the route to access the TAC was very difficult to find and navigate. In another case, the TAC space was so small and cramped that it was barely suitable for its intended purpose.

In addition to these significant issues, the TAC Committee noted numerous minor conditions that were contrary to management expectations such as the use of temporary signs and a proliferation of signs other than the Approved Signs.¹⁷ The TAC Committee also noted that the TAC offices, especially those in federal buildings, are sometimes difficult to locate within the buildings, and no guidance is given on appropriate directional signage.

In discussing its TAC visits and observations this year, the TAC Committee concluded that FA management, especially senior management, should visit TAC offices more frequently. No requirement exists for FA managers including group managers, considered by the TAC Committee to be first line supervisors, to visit each TAC on some designated frequency. IRM section 1.4.11.6.2 states that routine visits should be made to the TACs. The use of the word “should” versus the term “shall” implies that these visits are not mandatory. In

¹⁶ These visits have been in conjunction with projects assigned by the FA Director, and have included a customer survey, review of the TAC return preparation appointment process and the payment process, and this year’s assignment, a review of signage being used in the TACs. The results of previous years’ work have been published in reports issued by TAP. Visits to TACs by TAC Committee members have generally been guided by a list of questions developed by the TAC Committee to provide a standard baseline of inquiry and allow for comparisons among the TACs visited.

¹⁷ Most of these are signs announcing federal programs such as Earned Income Tax Credit, First Time Home Buyer Credit and others.

addition, no requirement exists for the Territory Managers or the Area Directors to make TAC visits.

The value of management visits to TACs should be evident. It would provide a fresh perspective at each TAC, and would lead to more sharing of good practices and lessons learned. It would encourage professionalism and accountability. The value of managers being out in their areas is also well documented.¹⁸

The TAC Committee recognizes there are challenges in focusing more senior management attention on the physical TAC locations. It will require a significant commitment of time and resources on FA management's part to implement this recommendation. This is especially true since the most recent IRS reorganization into a product line type of organization in which offices are dispersed over a large geographic area. To make sure that this time is well spent, the TAC Committee suggests that visit checklists be developed and used. For example, the Treasury Inspector General has developed a Taxpayer Assistance Center Onsite Inspection Checklist (updated 03/20/2009 rev. 3) for its use in conducting site visits. [See Attachment 9 for those portions of this Checklist that the TAC Committee considered relevant to the development of a checklist for use by FA management] A checklist modeled on this but modified to cover additional areas of concern to FA management could be used to assist in conducting site visits. Such modification might include the following additional items that are currently monitored in FA reports:

- Building condition and cleanliness.
- Location of TACs and convenience to taxpayers.
- Employee professionalism and courtesy.
- Promptness of service.

¹⁸ For example, Tom Peters, in his book In Search of Excellence, published in the 1980's extols the virtues of "management by walking around" and points out its benefits.

IV. IMPLEMENTATION OF RECOMMENDATIONS BY TAC MANAGEMENT

The recommendations address *improving* signage and communications with taxpayers and attempt to respond to the Proposal's expectation that the TAC Committee would "Recommend improved signage for the TACs for our customers." TAC management is urged to keep this in mind in deciding whether or not to implement some or all of these recommendations. The TAC Committee believes that the costs versus the benefits of implementing these recommendations are important threshold considerations for TAC management to evaluate. Specifically, it is critical to question what benefit is gained by improving the signs if no one currently reads the signs and TAC managers generally consider them irrelevant. This is particularly necessary in a recessionary environment where the focus should be on eliminating unnecessary expenditures.

While improving the appearance of the TACs and improving communications are noble objectives in the abstract and the TAC Committee's recommendations were prepared with this in mind, we assume that TAC management will evaluate whether there are any practical, quantifiable, or measurable benefits to be gained from implementing some or all of the recommendations. Spending \$1,000 or \$1 million on implementation if there is no quantifiable or measurable benefit may not make sense in the present economic climate.

Recognizing that the costs of implementing the recommendations must be weighed against the benefits, TAC Committee members are of the view that distinctions can be made among the recommendations in terms of implementation costs. Our preliminary review did not suggest that significant additional costs would be incurred in implementing Recommendations 1, 2, 3, 7, 8, and 9. The primary costs would appear to be the staff time required for such implementation which should generally be characterized as using already available staff time to do a more effective job communicating with taxpayers. To the extent that existing personnel resources are simply encouraged and motivated to do their jobs more effectively as set forth in these recommendations, no additional costs should be incurred. For example, focusing TAC manager attention on complying with IRM 21.3.4.3.13 or on using the Q-Matic system in accordance with the original instructions should not result in additional costs. Additionally, directing FA management to make on-site visits and manage the TACs to improve their performance and appearance should involve prioritization of management tasks to move such functions higher up the priority list and not result in increased net out-of-pocket costs for additional staffing.

With respect to Recommendation 4, whether or not significant costs are involved would depend on the creativity and judgment of the staff assigned to implement the recommendation. A practical approach such as that taken by Wisconsin TAP staff in creating the yellow truck sign should be relatively inexpensive; however, if the decision is made to hire expensive outside marketing consultants the costs of implementation could be significantly increased and may result in exceeding the benefit to be derived from the effort. Implementation over a period of time as current supplies run out could reduce cost.

The TAC Committee recognizes that Recommendation 5 and 6 may involve hard dollar costs. For example, purchasing new kiosks for placement within TAC offices would definitely involve spending dollars. Conversely, to the extent that kiosks are currently present in the building lobby where a TAC is located or within the TAC itself, requesting inclusion of additional TAC information may involve minimal or no additional cost. Similarly putting directions and maps relevant to TAC locations on the *irs.gov* website may involve little expenditure of additional dollars if staff is in place to do such changes to the website; however, if additional staff needs to be hired the costs may well exceed that benefits of implementing this recommendation.

In a world where money is no object, all of the recommendations made in this Signs Report appear reasonable to the TAC Committee. However, even great recommendations addressing improving signage within the TACs may not be worth implementing in an environment where the availability of money is more constrained.

ATTACHMENT 1: Taxpayer Advocacy Panel Issue Committee Proposal

Taxpayer Advocacy Panel Issue Committee Proposal	
Topic:	Signs in the Taxpayer Assistance Centers (TACs)
Associated Strategic Issue	Wage and Investment Division manages all tax processing and toll-free customer service for all individual and business taxpayers as well as providing compliance and face-to-face assistance services. The mission of Customer Assistance, Relationship and Education (CARE) is to assist customers in satisfying their tax responsibilities by providing services through preferred delivery channels and continuing to provide better tax products. The mission of Field Assistance is to enhance the taxpayer experience by providing quality face-to-face assistance and facilitate self-assisted services that resolve tax issues and educate the taxpaying public. Signs are used to enhance the taxpayer experience in the TACs.
Program Owner:	Leslye Baronich, Director, Field Assistance
Describe the Topic:	<p>Review the current signage in our TACs and improve current communication method in the TACs. Signs are used in the TACs to:</p> <ul style="list-style-type: none"> • Provide service hours • Explain services provided in the TAC • Prohibit certain items, such as cell phones, food & drink • Alert customers that their visit will be recorded. <p>The IRM details 19 different signs that are approved for posting. All other signs must be approved by the Director of Field Assistance.</p>
Outline the Area(s) of Focus for the Panel	<ul style="list-style-type: none"> • Analyze the current signs required • Determine if there are improvements that can be made to the signage from the customer's perspective: <ul style="list-style-type: none"> ○ Do the customers read the signs? ○ Do the customers understand the signs? ○ Are there too many or not enough signs? ○ What languages should the signs be displayed?
Expectations of the Panel:	Recommend improved signage for the TACs for our customers.
Term of Issue Committee:	12 months

ATTACHMENT 2: Internal Revenue Manual 21.3.4.3.13 Signs (10/01/2009)

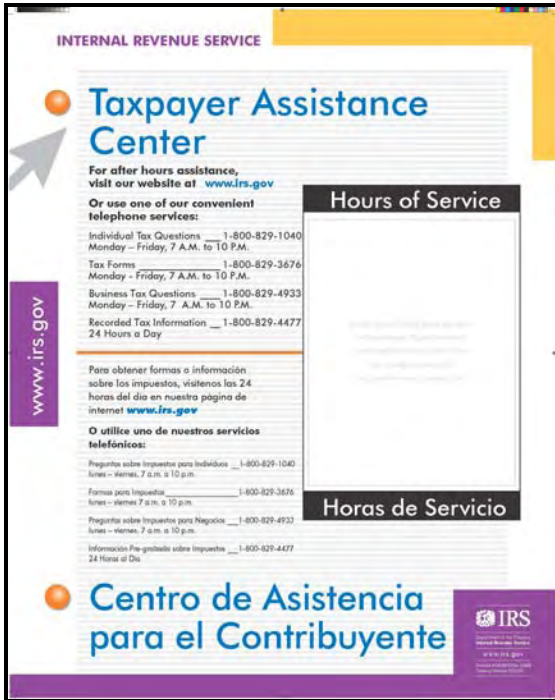
21.3.4.3.13 Signs (10/01/2009)

1. Use only signs provided or approved by Headquarters. Display signs where they can be easily seen. Do not display handwritten signs.
2. All TACs will have the latest revision of the following signs posted. Only signs listed in the IRM will be posted. All other signs must be specifically approved by the Director, Field Assistance.

Document #	Catalog #	Title
10160	25223R	Taxpayer Assistance Center Hours of Service
10161	25224C	Making a Payment?
10169	26868U	In This Office, We Can
10169SP	33307U	En Esta Oficina Podemos
12178	38285P	Your Contact Will Be Recorded
12364	48410M	Use of Cell Phones (ENG/SP) – Magnet
12364B	25628Y	Use of Cell Phones (ENG/SP) - Countertop
12377	48484C	Making a Payment? (Cannot accept cash payments or issue a receipt for non-cash payments) This is used in place of Document 10161 in TACs that do not accept cash payments
12437	49777A	Forms and Payments Only
12426	49349E	Insert Card Dollar Amount for Documents 10169 & 10169SP
12572	51444W	No Food or Drinks Allowed
12574	51445H	Controlled Access FA Only - Wall Sign
12574A	51232C	Controlled Access FA Only - Hanging Sign
12697	53022Y	No Cameras - Warning Weapons Prohibited
12698	53069H	Closing Notice
Form 13358	35278W	TAC Hours of Service Insert (Inserted into pocket on Document 10160)
Form 14098	53741M	Relocating Sign - This is posted to notify customers when a TAC moves to a new location.
Publication 4053	34303M	Your Civil Rights Are Protected Poster
Publication 4053 SP	34304X	Sus Derechos Civiles Estan Protegidos

3. Sign 12178 is only required where Contact Recording is installed.
4. Signs 12364 and 12364B are optional. They are for use in TACs where cell phone use by taxpayers is a problem.
5. Sign 12377 is posted in TACS that do not accept cash payments.
6. Sign 12437 is used in TACs when the Group Manager determines it is necessary to dedicate an employee for forms and payments in order to serve large numbers of taxpayers more efficiently.
7. Sign 12698 is to assist with high traffic volume near the close of the day if the manager determines we cannot serve additional customers and we need to stop issuing tickets. The sign will be displayed no more than two hours before closing.

Copies of the Approved Signs listed in IRM 21.3.4.3.13:



Document 10160
Taxpayer Assistance Center Hours of Service



Document 10161
Making a Payment?



Document 10169
In This Office, We Can



Document 10169SP
En Esta Oficina Podemos

This conversation will be recorded for quality and training purposes. Please notify the IRS representative if you do not wish to be recorded.

Esta conversación se grabará para propósitos de calidad y entrenamiento. Favor de informar al representante de IRS si usted no desea ser grabado.

IRS Department of the Treasury Internal Revenue Service Document 12178 (Rev. 2-2010) Catalog Number 44844C

Document 12178
Your Contact Will Be Recorded

**Please
 NO
 CELL PHONES**

**Por favor
 No Se Permiten
 Teléfonos Celular**

IRS Department of the Treasury Internal Revenue Service Document 12364 B (Rev. 2-2010) Catalog Number 44844C

Document 12364 B
Use of Cell Phones ENG/SP - Countertop

**Internal Revenue Service
 Taxpayer Assistance Center**

MAKING A PAYMENT?

CASH PAYMENTS ARE NOT ACCEPTED IN THIS OFFICE

- Write your name and Social Security Number (SSN), or Employer Identification Number (EIN), or Individual Taxpayer Identification Number (ITIN) on the payment document.
- Make your check or money order payable to "U.S. Treasury."
- We cannot issue receipts for non-cash payments.

¿ESTÁ HACIENDO UN PAGO?

LOS PAGOS CON DINERO EN EFECTIVO NO SE ACEPTAN EN ESTA OFICINA

- En el documento del pago, escriba su nombre y el Número de Seguro Social (SSN), o el Número de identificación Patronal (EIN), o el Número de Identificación de Contribuyente Individual (ITIN).
- Haga su cheque o giro pagadero a "U. S. Treasury."
- No podemos emitir recibos para los pagos que no son en dinero en efectivo.

IRS Department of the Treasury Internal Revenue Service Document 12377 (Rev. 2-2010) Catalog Number 44844C

Document 12377
Making a Payment? Cannot Accept Cash

Forms and Payments Only

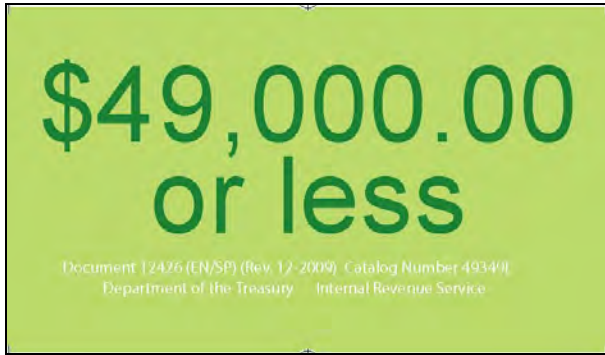
**Please Wait for
 Your Number to be Called**

Formas y Pagos Solamente

**Por Favor Espere a que su
 Número Sea Llamado**

IRS Department of the Treasury Internal Revenue Service Document 12437 (Rev. 2-2010) Catalog Number 44844C

Document 12437
Forms and Payments Only



Document 12426
Insert Card Dollar Amount for Document 10169



Document 12426
Insert Card Dollar Amount for Document 10169SP



Document 12572
No Food or Drinks Allowed



Document 12574
Control Access Field Assistance Only - Wall Sign

NO CAMERAS
(Title 41, CFR 102-74.420)
Photographs are not permitted without our consent.

NO CÁMARAS
(Título 41, CFR 102-74.420)
No se permiten fotografías sin nuestro consentimiento.

WARNING WEAPONS PROHIBITED
(Title 41, CFR 102-74.440)

Federal law prohibits the possession of firearms or other dangerous weapons in Federal facilities and Federal court facilities by all persons not specifically authorized by Title 18, United States Code, Section 930. Violators will be subject to fine and/or imprisonment for periods up to five (5) years.

Federal Management Regulation, Title 41, Code of Federal Regulations, Part 102-74, Subpart C

ADVERTENCIA PROHIBIDAS LAS ARMAS DE FUEGO
(Título 41, CFR 102-74.440)

La ley Federal prohíbe la posesión de armas de fuego u otras armas peligrosas en los establecimientos Federales y las Cortes Federales, para todas las personas no autorizadas específicamente por el Título 18, Sección 930, del Código de los Estados Unidos. Los violadores estarán sujetos a la multa y/o encarcelamiento por un período de cinco (5) años.

La Regulación de la Administración Federal, Parte 102-74, Sub-parte C, Título 41, del Código de Regulaciones Federales.

 Department of the Treasury
Internal Revenue Service

Document 12697
No Cameras – Warning Weapons Prohibited

**Our Office Closes
at 4:30 P. M.**

Due to traffic and staffing,
we can only provide service for taxpayers
currently holding a ticket or making a payment.

No more tickets will be issued today.

You can schedule an appointment
for a later date.

Please speak to an employee
if you wish to schedule
an appointment for a later date.

We apologize for any inconvenience.

 Department of the Treasury
Internal Revenue Service
Document 12698 (4-2009) Catalog Number 530691 publication.irs.gov

Document 12698
Closing Notice

Operating Hours for Week of 01/01/2001 – 01/01/2001

Monday	—
Tuesday	—
Wednesday	—
Thursday	—
Friday	—

This office will be closed on 01/01/2001 00:00 am–01:00 pm
01/01/2001 00:00 am–01:00 pm

Horas de funcionamiento para la semana del 01/01/2001 – 01/01/2001

Lunes	—
Martes	—
Miércoles	—
Jueves	—
Viernes	—

Esta oficina estara cerrada el 01/01/2001 00:00 am–01:00 pm
01/01/2001 00:00 am–01:00 pm

Form 13358 (Rev. 01-2009) Department of the Treasury - Internal Revenue Service

Form 13358
TAC Hours of Service Insert for Document 10160

**Internal Revenue Service
Taxpayer Assistance Center**

On _____, 20____
month day year

This Office is Relocating to:

IRS office addresses are listed on our website
www.irs.gov, **Contact My Local Office**

For individual tax questions,
call 1-800-829-1040

Form 14098 (6-2009) Catalog Number 53741M Department of Treasury - Internal Revenue Service

Form 14098
Relocating Sign


YOUR CIVIL RIGHTS ARE PROTECTED

It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. **NO ONE** shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of: race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury - Internal Revenue Service.

Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age, in programs or activities conducted (e.g., VITA, Taxpayer Assistance Centers) by the Department of Treasury - IRS may submit a written complaint to:

Director, External Civil Rights Unit
Internal Revenue Service
1111 Constitution Avenue, NW
Room 2422
Washington, D.C. 20224



Developed by the IRS - External Civil Rights Unit

**Publication 4053
Your Civil Rights Are Protected Poster**

SUS DERECHOS CIVILES ESTÁN PROTEGIDOS

La misión del Servicio de Impuestos Internos es de proporcionar un servicio de alta calidad a los contribuyentes estadounidenses, ayudándoles a comprender y cumplir con sus obligaciones tributarias y aplicando a todos la ley del impuesto con integridad e imparcialidad.

Bajo ninguna circunstancia el Servicio de Impuestos Internos (IRS) permitirá la discriminación por parte de sus empleados, concesionarios, contratistas, o subcontratistas. **NADIE** será excluido de participar en ningún programa o actividad financiado por el Servicio de Impuestos Internos del Departamento del Tesoro, ni se le denegará sus beneficios ni será objeto de discriminación por razón de raza, el color de piel, sexo, el origen nacional, incapacidad, represalia o la edad.

Cualquier persona que crea que ha sido discriminada por motivo de raza, color de piel, sexo, origen nacional, incapacidad, represalia o edad en cualquier programas o actividades bajo la dirección del Servicio de Impuestos Internos del Departamento del Tesoro (por ejemplo, el Program VITA, el Programa de Asistencia en las Oficinas del IRS), podrá presentar una queja por escrito a la siguiente dirección:

Director, External Civil Rights Unit
Internal Revenue Service
1111 Constitution Avenue, NW
Room 2422
Washington, DC 20224



Developed by the IRS - External Civil Rights Unit

**Publication 4053SP
Sus Derechos Civiles Estan Protegidos**

ATTACHMENT 3: List of TAC visits by TAC Committee members during February through June 2010

Field Assistance Area	TAC Committee Member	TAC Location	TAC Manager/Contact	Date of Visit
1	Audrey Child-Tomie	4 Paragon Way, Freehold, NJ	Assister	4/12
1	Craig Capehart	290 Broadway, New York, NY	Susan Sanzillo	4/01
1	Craig Capehart	191 Main St, Poughkeepsie, NY	Matilda (non-mgr)	4/02
1	John Leggett	1000 Elm St., Manchester, NH	Joni May	4/05
2	Patricia Davis	11510 Georgia Ave., Wheaton, MD	Danielle Moore (asst.mgr)	4/01
2	Patricia Davis	8401 Corporate Dr, Landover, MD	Mgr	3/25
2	Daniel Fretheim	425 State St, LaCrosse, WI	Mary Lou Sterr	6/23
2	Louise McAulay	401 W Evans St, Florence, SC	Linda Davis	3/15
2	Louise McAulay	601 19 th Ave, N, Myrtle Beach, SC	Linda Davis	3/09
2	Dave Monnier Craig Capehart	201 E Rudisill Blvd, Ft. Wayne, IN	Melanie Kish	2/03
2	Dave Monnier Craig Capehart	575 N Pennsylvania Ave, Indianapolis, IN	Larry Lannan	2/05
2	Dave Monnier Craig Capehart	955 Mezzanine, Lafayette, IN	Teresa Rohl (non-mgr)	3/30
2	Ann Spiotto Ellen Smiley Lisa Gabriel	230 S Dearborn, Chicago, IL	Teri Jackson	3/03
2	Ann Spiotto	5100 River Road, Schiller Park, IL	Letitia Harris	3/08

3	Tommy Thompson	701 N Main St, Hattiesburg, MS	Naomi Kirby (non-mgr)	4/19
3	Tommy Thompson	100 W Capital St, Jackson, MS	Ridley-Braddy	4/20
4	Herb Bohrer	550 W Fort St, Boise, ID	Ryan Kinikin	3/22
4	Herb Bohrer	1820 East 17 th St, Idaho Falls, ID	Ryan Kinikin	
4	Herb Bohrer	611 Wilson Ave, Pocatello, ID	Ryan Kinikin	
4	Herb Bohrer	324 25 th St, Ogden, UT	Ryan Kinikin	
4	Craig Capehart	1100 Commerce, Dallas, TX	Monica Ferrusquia	2/25
4	Craig Capehart	4050 Alpha Rd, Farmers Branch, TX	Frank West	3/03
4	Dean Conder	1999 Broadway, Denver, CO	Tom Summers	5/27
4	Nancy Eik	2681 Palmer St, Missoula, MT	Vicki Sandifer	6/21
5	Patricia O'Neill	1301 Clay St, Oakland, CA	Manager	5/01
5	Patricia O'Neill	55 S Market St, San Jose, CA	Manager	5/01

ATTACHMENT 4: Questions Developed by the TAC Committee to Facilitate Review of Signs and Other Communications in the TACs

1. What signs are displayed in the TAC being visited today? Walk through the TAC with the Manager and have her point out each sign on display. Maybe take pictures of the signs as they are displayed.

A. How does a taxpayer know what to do when they walk into the office?

B. Do they know before they walk in if they can get help with their problem? (i.e. do they accept cash?)

2. For each individual sign displayed, ask:

A. Is the Manager satisfied with the sign?

B. Do taxpayers read the signs?

i. If so, is the sign helpful to taxpayers?

ii. If the sign is not helpful, why not?

iii. Are the signs in the right places?

C. Have there been any problems or complaints/criticisms about the sign?

D. Any suggestions for improving the sign?

E. What would be the consequences if this sign were eliminated? Would the TAC function better with or without the sign on display?

3. Go through the list of signs in IRM 21.3.4.3.13 and determine if there are any that are not displayed in the TAC today. For each sign not displayed, ask the Manager why it is not displayed?

4. Are signs in the TAC grouped in one place or on one board?

A. If so, does this seem to be an effective way of getting taxpayers to read them?

B. If not, does the specific placement work to draw attention to the specific sign?

3. Are there additional signs might be helpful in communicating with taxpayers visiting the TAC? Are there any repetitive questions that could be effectively dealt with by adding appropriate signs?

- A. Do taxpayers know how long the wait is?
- B. Are there lines for the same thing – forms; payments; etc. or is there just one line?
- C. Can taxpayers just drop off things? (i.e. payments or tax returns)
4. Should signs be posted in languages other than English? If so, how would the Manager determine what language to use? Do most of the taxpayers visiting the TAC speak English – if not is there another language that a significant number of taxpayers visiting the TAC use?
5. Is there a problem with centralized control of signs? If an additional sign is needed in the TAC is it possible to get the additional sign approved by the Director, Field Assistance? Has the Manager ever had an additional sign approved or requested approval for an additional sign?
7. Is the Manager satisfied with the current signage available for use and the current restrictions placed on signage by the IRM?
- A. Is there anything that the Manager would change?
- B. Would different colors or different sizes draw more attention to the signs?
- C. How important are the signs currently in use at the TAC?
8. Would any other approach to communicating with taxpayers visiting the TAC work better? For example, would there be any benefit to giving each taxpayer an information booklet with all the current signage the moment that he enters the TAC?
10. What if the taxpayer has an appointment with a Tax Auditor or Revenue Officer – how do they let the front counter people know this?
9. Would a video be an effective way to communicate what TAC offices can help a taxpayer with (i.e. information included on Document 10169)

OBSERVE

Everyone should take time to observe the people who visit the TACs:

- Do they read the signs?
- Are they confused by the signs or does it appear the signs provided the information they need?
- Do they eat, drink, or use cell phones?

ATTACHMENT 5: Copies of Reports on Signage in 26 TACS Prepared by TAC Committee Members

AREA 1 #1 FREEHOLD, NJ

TAC SITE VISIT ON 4/12/10 AT 1:30P FREEHOLD, NJ TAC OFFICE

BY AUDREY CHILD TOMIE

The manager had already left the TAC office as he had the wrong time. I made contact with him by phone and we agreed I should do my site visit and I could ask the assister questions or call him with questions.

When asked he felt the signage was okay and that he had all the appropriate signs posted.

- The TAC office is on the outskirts of Freehold, a little difficult to find, and not public transportation available to the site.
- Once you arrived at the TAC office the outside signage was fine to direct you to the office, hours of operation was clearly visible outside the door, my observation was that it should have been posted on the right side of the door and not the left for better viewing.
- Once inside the TAC office the signage was not very clear as to what you should do for assistance and where or what you should do if you have an appointment.
- The office was an average size with approx. 15 chairs, and four cubicles.
- When you walk in you need to look very carefully or have someone tell you that the Q-Matic system was clear across the room.
- The Q-Matic system allowed you to take a number but it was not working for the assistors to call a number. (no signage as to Q-Matic out of order)
- I walked around the waiting area looking at the signage, as the assister became free she called out from her cubicle ("who's next"), and then everyone in the waiting room need to figure out who was next.
- There was signage everywhere, because of that no one really read the signs, except for the sign (handmade) that there was "no public restrooms for the clients to use". This was verbalized to me as I sat in the waiting area for approx. 1.5 hrs.
- The cubicles had sliding doors, there were signs posted on these doors, when they were open the signs were hidden, as well as privacy being an issue.
- The "No Cell Phone" signage was very visible and with good placement, but clients still used their cell phones.
- There were signs as to what you were able to do at the TAC office, but sadly they were buried with the 10 "Catch a Break" signs.
- Some of the signs had small print and you had to get up very close to read them.
- If you had an appointment you needed to find the sign that had the phone numbers for you to call the person you had an appointment with. I found this behind a small partition. A client came in and sat down for approx. 1/2 hr and he then verbalized he had an appointment, I then showed him where he needed to find the phone numbers.

I sat at the office as stated approx. 1.5 hrs. I asked the clients if they read the signs and all but (1) said no. The Spanish speaking person had an interrupter with him, although the signs where in English and Spanish.

When I spoke to the manager he told me he had all the signs posted that needed to be posted and really did not have any particular problem with the signage.

Most of the clients used cell phones and some had a drink with them even though there were signs for both, "no cell phones, no food or drink allowed".

There was a box as soon as you entered for a client to drop something off and it was clearly marked and had good placement in the TAC office.

The office had sufficient amount of forms and they were orderly and visible.

Conclusion: Signs were not being read. Should be less signs, better placement of signs.

Audrey Child-Tomie

AREA 1 #2 NEW YORK, NY

Visit Report: New York City (Downtown) TAC
April 1, 2010
Craig Capehart

The New York City (Downtown) TAC is one of three in Manhattan (the other two are Harlem and Midtown). The TAC is located in a midrise building that houses only federal government offices. Visitors to the TAC must pass through airport-like security screening on the ground floor. No ID is required to enter the building. TAC customers are issued a visitors badge that indicates on its face that the visitor is restricted to IRS offices.

Next to the elevator bank on the ground floor is a temporary table/poster IRS display promoting "Catch A Break." The TAC itself is on the 7th floor. Exiting the elevator there is a large sign affixed to the wall with a large arrow pointing to the TAC and Armed Forces offices. Exiting the elevator lobby customers pass through a steel double door (propped open) into a room with shelves containing self-service IRS forms. Entrance to the TAC proper is off this room, down a short hallway, and through another set of double doors. The way is identified with several homemade "this way" signs. The sign announcing TAC hours is affixed to one side of the hallway. It cannot be seen when the TAC is closed and not likely to be noticed by those passing through.

I arrived after 3pm. I was greeted by the receptionist and the TAC security guard. I was questioned for several minutes by security. That guard now knows as much about TAP as I do! At that time there were three or four customers in the waiting room (capacity 30+?).

Signs in this TAC range from those made by word processing and computer printer on standard 8x11 copy paper ("homemade") to professional looking engraved plastic (no cell phones, no eating). All of the mandated, and other, posters and signs are affixed to the wall opposite the reception desk. The signs/posters are not seen by customers waiting in line because they wait their turn in the short hallway and the signs are not visible. The signs/posters are behind customers dealing with the receptionist, thus not visible.

While the wall mounted signs/posters can be seen while seated in the waiting room, they are too far away to be read. These signs/posters include: we speak your language, TAS, Catch a break (10), EITC, we can help, office closes at 4:30pm, no cameras/weapons, civil rights. Behind the security guard station and visible to customers seated in the waiting room are "no cell phones" and "no food/drink" signs made of engraved plastic (red) with Braille and the Q-Matic enunciator. Behind the receptionist is a "this office closes" sign. Several doors have standard issue "no admittance FA" signs.

The assister cubicles have homemade signs in yellow and white including "slide to open" and "do not pull or push" affixed to the doors. Some cubicles have more than one homemade sign affixed to the exterior. The restroom has a handmade sign "restroom."

In the center of the waiting area are 3 quarter high cubicles with yellow homemade FSRP self-assistance signs.

I spoke briefly with Susan Sanzillo, manager of the TAC. She volunteered that no one reads the signs/posters. She was unenthusiastic with the idea of replacing signs/posters with pamphlets and very much against the idea of "talking posters." From my description she thought it would be too annoying. This TAC does not have TV in the waiting area but is expected to have it installed in the future. She was not in favor of having TV display only a loop of IRS messages but she was in favor of the idea of having IRS messages run in place of commercials.

Note: I asked the guards outside the federal building next door to the building housing the TAC "is the Taxpayer Assistance Center in this building?" to which the reply was "yes." After I went through security I discovered they were wrong.

AREA 1 #3 POUGHKEEPSIE, NY

TAC Visit Report: Poughkeepsie, New York
April 2, 2010
Craig Capehart

Poughkeepsie, New York is a small city approximately half way between Albany and New York City. The TAC is on the second floor in a small building downtown. There is no airport-like security screening. No ID is required to enter the building. The TAC has its own security officer and has had one for many years.

My time was constrained and I was able to spend less than 15 minutes in the TAC. No customers were in the TAC at any time during my afternoon visit at about 3:15 pm. The two assisters and guard seemed very happy to see me and I was greeted enthusiastically. I regret that I had so little time to spend with them.

The TAC has one full-time assister, Matilda, and one part-time assister year round. Note: The part-time assister is a full-time IRS employee but spends one or two days per week at another TAC thus is part-time at Poughkeepsie. On those days the Poughkeepsie TAC closes for lunch.

Of the seven TACs I've visited, this one has the most "character." It is very small in size. It is dark and has no windows. No bland cookie cutter office this! The assisters sit side by side at a high counter. On the customer side there is a wall that separates the space and one customer cannot see the other but there is no partition on the assister side. It would be impossible for a customer not to overhear what is being said by another customer. The security guard simply stands or sits in the waiting area.

The waiting area is tiny with perhaps 5 chairs. The Q-Matic is at the far end of the room and unlikely to be seen by customers on their own. There is a homemade sign that says "take a seat." IRS forms are on shelves along the walls. The usual posters/signs are displayed all over the place, where space allows. There are so many signs and posters in such a small space that it is almost overwhelming. There is no TV.

Matilda, the full time assister, says that customers don't read the signs and never ask about them. She told me that nearly all of their customers are repeats and very few new customers come in for any reason.

I was asked to pass along to FA a request that the open hours policy be changed slightly to permit the assisters to turn away customers who arrive after 4:15pm without an appointment because the process to close for the day at 4:30pm takes some time and if customers come in after 4:15 employees may have to stay to 5pm or longer.

AREA 1 #4 MANCHESTER, NH (JOHN LEGGETT)

TAC Manchester, NH John Leggett, NH

On Monday morning of April 5, I had a pleasant and informative visit with Joni May, the Manager of the TAC site in Manchester, NH. The following reports on: the site in general, signage, availability of forms and pubs, and lastly some related comments.

Observations of the TAC Office

This is a "model" TAC located in the largest city in NH with a population of about 100,000. The building houses a number of commercial enterprises as well as several floors of government offices. There is a security guard on the TAC floor who reports that about 20% of the visitors are somewhat hostile to his presence. There are clear signs directing a visitor to the TAC office. The office is neat, clean and organized, and the waiting area contains seven chairs and two small tables displaying pamphlets and other IRS literature. NB: There are several fairly recent magazines available brought in by the manager (with address label removed!). This adds significantly to the ambiance. There is a receptionist immediately in front of the entrance. Interesting and amazingly, I observed one case where a visitor was speaking with the receptionist and another visitor entered the office and just wandered about for a minute or so. A staffer noticed and helped with instructions.

There are unlocked restrooms on another floor in the building, but no signs informing taxpayers. One must ask. Signs giving their location would be helpful, most particularly during busy times.

Signage

The small amount of wall space was covered with signs. The Manager noted that the most useful were: "Hours of Operation", "No Cell Phones", "We Can Help You With", and "Language Line". There were "Hours of Operation" signs both inside and outside the facility. Staff may want to investigate whether this sign is useful inside. The cell phone notice is helpful as the Manager commented that she could hear visitors taking note and rummaging about to turn off their phones. The language line has very little usage and there are few Spanish speaking visitors. She observed that the "No food" and "No cell phone" signs could probably be combined into one.

The Manager stated that there were too many small signs and that pamphlets on display were more helpful. They used lots of them and reordered frequently.

The EITC sign was of little use since everyone already knew about the program.

My observation is that the entering taxpayers ignored the signs completely. After all, what's in it for them? They know why they're there. Attention was totally focused on the receptionist Mary Ann, who was friendly and helpful. One taxpayer did glance at the sign on a stand right at the receptionist counter. However it should be noted that the waiting time was short and no taxpayer sat in the waiting area (a couple of them stood or wandered about) so it's possible that those seated might have looked at a few signs.

Forms Availability

There were racks of forms and pubs against one wall and part of another with space for 100 items. There were empty slots for 544, 946, and 1040V. There were two slots for Pub 17, one of which was empty, but the other full with ample supply below. There are 1910 items available on the irs.gov site, so I didn't bother to note the 1810 not stocked.

Other Observations and Comments

The Manager commented that taxpayers in general were not upset or angry when they arrived; rather they were confused and just wanted help. { **Editorial comment:** Just imagine how much money could be saved, and how much more compliance could be achieved, if the code were simplified. And if the Service could somehow make clearer the byzantine regs. And if the Service wasn't an instrument of social policy. Etc. }

Most of the taxpayers I observed leaving appeared happy with whatever outcome was achieved.

Wait times and being called: The receptionist hands out a yellow slip, and only this slip, to the taxpayer informing them that they may not be served in the order they arrived. She also gives them this information verbally. Alas, to no avail. They either don't hear, or don't want to hear, and throw away the slip. Why should they, they just want help. Q-Matic notifies people "Now Serving ... At" and rings a chime. Servers call out the information also from the service cubicles, but this can be noisy and create confusion. The Manager likes the Q-Matic voice announcement but evidently it is not available there.

Ms. May thought that a TV might be nice to have in the waiting area. She prefers news.

In the past Super Saturday has been poorly attended. This year attendance was much improved. There were many prominent signs as well as media publicity. And, of course, lots of new tax credits, etc. to be hoped for. However, many thought that Super Saturday was a sale day at the IRS. Perhaps they were hearing "Rush in Today for Your Best Deal". There was some disappointment. Media announcements might be more specific.

Many taxpayers coming to the TAC are "regulars".

About 1/3 of the taxpaying units entering while I was there had one or more children with them. One couple had three rather disruptive children who were with the female of the unit while the male was being served in the cubicle.

Model TACs have cubicles rather than counters. While the door could be slid shut one could easily eavesdrop to hear the conversation, although the staffer was usually much easier to hear than the taxpayer.

The Manager had served for many years in Andover before taking over the TAC. *She enjoys working with and serving the taxpayers – just like she thought she would be doing when she joined the service.*

AREA 2 #1 WHEATON, MD

To: TAC Issue Committee Members
From: Patricia A. Davis
CC: TAP Area 2 Support Staff
Date: April 1, 2010
Re: Site Visit to Wheaton, Maryland Taxpayer Assistance Center (TAC)

The Wheaton, MD TAC is located on the ground floor of a multi-story commercial office building in a busy, commercial area. (However, the manager's office is located on the second floor.) The office building has two entrances and has substantial parking. On both the inside and outside of the building, there was ample signage directing you to the TAC.

There was a very substantial display of forms and pubs, neatly, alphabetically/numerically arranged, both inside the TAC and outside the entrance to the TAC suite. This meant a person did not necessarily have to come into the TAC office to merely pick up a form or a publication if it was one of those stocked on the shelves outside of the suite.

Because the manager was tied up, I spent all of my time with his assistant, Danielle Moore. She was the same person with whom I had spent time during my visit to the Landover, Maryland TAC, which also reports to this same manager. The Wheaton TAC, with seven stations, is described by Ms. Moore as one that is considered "medium-large sized." It has a waiting room which seats about 25, a counter staffed by a receptionist, seven tax specialists, and a year-round full-time security guard on premise. TVs, with cable, are on order, pending funding.

This TAC takes pre-set appointments during certain hours only and otherwise serves clients on a first-come, first-served basis during. (Since this is tax week, no appointments were being taken at all this week.) Same-day appointments can be made, if available. As in Landover, except in the case of a disability, a client must physically come in to make an appointment and must have their social security cards and W-2s with them to ensure they qualify for service. This appointment policy has significantly reduced the wait times of those who have made appointments but has done little for those who have not. Generally, there are always three tax specialists who work solely on tax preparation. There was a Q-Matic system operating.

All but one or two of the mandated signs were on display and, those that were not. Any that were not on display, I was told, are optional. The signs, most of which were in English and Spanish, given their clientele, were spaced throughout the waiting area. However, I did not notice anyone paying any attention to the signs. My observation was confirmed by Ms. Moore. She said clients just generally do not read the signs and that often clients will stand in line and ask a question of the receptionist when there is a sign on display that would have answered that very question. For example, there was a sign indicating the phone number of the IRS 1040 line, but, according to Ms. Moore, clients will stand in line to ask the receptionist that very question. Ms. Moore wondered whether there aren't just too many signs; whether the signs are too small; or whether they should all be centrally located.

Because there seemed to be so little interest in the signs, Ms. Moore did not think additional signage would be useful. In general, she was satisfied with the signage but just did not feel most people read them. So, again, there were neither complaints about the signs nor suggestions for improving them.

As stated when I visited the Landover TAC, the manager and his assistant are very comfortable with the centralized control of the signs. They feel, with centralized control, excess signs can be obtained from areas that may have them rather than incurring the cost of reproduction if each TAC were responsible for securing its own signs, independently. They are able to readily obtain signs when requested.

In the Wheaton TAC office, each client is given a Customer Satisfaction Questionnaire (bar coded for each TAC) that they are asked to complete at the end of their visit. The survey results are included in a quarterly operational review that is routinely done and the results sent back to the TACs.

When asked about the possibility of using informational videos in the reception area as an alternative means of providing information, Ms. Moore was cautiously enthusiastic. She was a bit cautious because of the closeness of the waiting area to the areas where the tax specialists work with clients. Because of that proximity, she felt the volume would have to be kept low so as to not create a disturbance for those getting their taxes prepared. The video, she

thought, if used, should accommodate both English- and Spanish- speaking clients. Either a single English video with Spanish sub-titles could be used or one in each language, with them running sequentially. Ms. Moore felt that rather than putting the signs on the videos, they could be used to provide information on tax-related issues and answers to common questions. She suggested including in any video information on different forms; new IRS credits; and “what to do if...” Also, videos could be helpful to clients who have difficulty reading.

Ms. Moore did not feel an informational pamphlet about the TAC and what it does and does not do would be useful. She questioned where it could be placed and its accessibility given the layout of that particular TAC.

In general, the TAC was very orderly and extremely quiet. The executive assistant was very experienced, communicative and knowledgeable about the operation of the TAC and was more than willing to spend the time to answer my questions.

AREA 2 #2 LANDOVER, MD

TAC Issue Committee Members

From: Patricia A. Davis
CC: TAP Area 2 Support Staff
Date: March 25, 2010
Re: Site Visit to Landover, Maryland TAC Office

The Landover, MD TAC is located on the first floor of a commercial office building and is conveniently located near the end of the line of one of the Washington-Area's main metro lines. (The TAC had been recently relocated from the third floor of the same building to the first floor in order to secure a newer, refurbished space.) The office building has two entrances and has substantial parking. There was no signage at either entrance directing you to the TAC.

This TAC, with four stations, is described by the manager as one that is considered "medium sized." It has a small waiting room, which seats about 12, and a counter staffed by a receptionist. Since it is tax-time, there was a full-time security guard on premise. (I was told this guard is not there full-time when it is not non-tax-filing season.) The TAC takes pre-set appointments but capacity-controls them not to exceed 50 percent of capacity. (Clients must physically come in to make these appointments to have their social security numbers and W-2s validated to ensure they qualify for service. At a minimum, one must have a valid social security number and fall within the IRS' pre-set income limit to qualify for service at a TAC.) This appointment policy has significantly reduced the wait times of those who have made appointments but has done little for those who have not.

Most of the required signs were on display. The few that were not had been lost or damaged in the TACs recent move and are on order except for the "Forms and Payments Only" sign, which they have never had, since they have only a single service line. Though not on the list of required signs, the "Catch a Break" sign, that is written in both English and Spanish, was posted.

In general, the manager was satisfied with the signage but did not feel that most people read them. His feeling was formed and reinforced by the number of questions covered by the signs but, nonetheless, still asked of the receptionist. There were neither complaints about the signs nor suggestions for improving them.

Due to the limited amount of space available, the signs are posted in small sections of each of the reception area's three walls. Most of the signs are in English only, the primary language of that particular TACs clientele. However, a couple of the signs also were in Spanish. The manager felt this was entirely appropriate for this TAC.

The manager was very comfortable with the centralized control of the signs. He feels, with centralized control, excess signs can be obtained from areas that may have them rather than incurring the cost of reproduction if each TAC were responsible for securing its own signs, independently. He is able to readily obtain them when requested and has never asked for a sign that is not on the approved list.

When asked about the possibility of using informational videos in the reception area as an alternative means of providing information, at first the manager was very excited about that possibility. (This TAC is scheduled to get TVs for that area shortly, anyway, showing, he believed, CNN or some other all-news channel.) However, upon reflection, he expressed concern about both the volume and language of any video and questioned whether it might become a disturbance to other clients. He did express that the use of videos might be a way of getting more information to clients, more quickly; of putting out positive information about the IRS; of demonstrating how to fill out forms; as well as providing information about major IRS issues like tax fraud and protecting your own information. Also, they could be helpful to clients who are "reading-challenged."

Finally, regarding additional information that could be provided to clients, a couple of ideas were presented. For example, there could be a sign or pamphlet describing "Frequently Experienced Problems" with a column showing "Here's What You Do." Also, there could be an informational pamphlet about the TAC and what it does and does not do. These types of informational pamphlets could decrease the need to wait in line to pose a question to the receptionist, thereby, shortening the lines.

In general, the TAC was orderly but was a bit cramped, I felt. This particular manager oversees three TACs and splits his time between them. His executive assistant, though assigned regularly to another TAC, was with him on the date of my visit. Both appeared experienced, communicative and knowledgeable about their duties and responsibilities.

AREA 2 #3 LACROSSE, WI

Daniel Fretheim
TAC VISIT
La Crosse, WI
June 23, 2010

The TAC in La Crosse, Wisconsin is located in the United States Post Office building in downtown La Crosse. The TAC is located on the second floor of the building, along with a few other federal offices.

The first issue that was noticed about signage was the lack of ground floor signage for the TAC. There was one small black and white sign that said "Federal Offices Upstairs." Then there was one black and white wall marquee sign that said "Internal Revenue Service Room 201." There were no signs on the street level to indicate that the Taxpayer Assistance Center was located in this building. And the two signs that related in any way to the TAC ("federal offices upstairs" and "IRS Room 201") were not immediately or easily visible due to the people traffic.

Once upstairs, it was a much more relaxed (and vacant) hallway of offices. The first door off of the elevator had the Taxpayer Assistance Center sign, and a clear sign setting the office hours and that the office is closed between 12:00 and 1:00 PM each day. This is a single assistant TAC, and that obviously is her lunch hour.

Upon entering the TAC it was noticed that due to the office size and wall space limitations that the signs were all relatively close to each other. Most of the signs were in English and Spanish, and most of the signs were "standard issue" signs. There were two signs (Taxpayer's Rights in English and Spanish) that had been printed off of the office printer, and were taped to the wall.

During the discussion with the assistant, Mary Lou Sterr, and her security guard, Sig, they both agreed that there were not too many complaints from taxpayers or concerns within the office about the signage. The one common complaint that they did get was about the street level signage (or lack thereof) both inside and outside the building (there are no IRS or TAC signs on the outside of the building – just the United States Post Office lettering). She said that a common complaint she receives in the comments box is about the downstairs signage.

Regarding the signs within the office, Mary Lou only had a couple of concerns. First, was that the "No Cash Payment" sign should be larger. This particular sign is about 18" x 12", sets next to the "We Can Help You With" sign that is twice as large. Second, the largest sign in the office was a poster size sign of "IRS is Speaking Your Language" in brighter colors. She said that she has English and Spanish (and once in a while Vietnamese) speaking taxpayers. However, any time a taxpayer, who speaks a language other than English, comes into the office they bring with them their own interpreter. She has never used the interpreter telephone line and commented that sign takes up much more space than is necessary (if it is necessary at all).

She doesn't think that too many taxpayers read the signs in the office because there is usually no wait time to speak to her. When there is a wait, Sig is usually right there (he sits at a small desk in the waiting area) to advise them that they should take a seat and wait for the assistant, or to point out where the tax forms are located.

The red "No Cell Phone" and "No Food or Drink" signs are the most prominent in the waiting area. These are the signs that Sig normally gets questions about such as "can I really not talk on my cell phone in here" or "can I bring my Coke in here if I am really careful", so as Sig says, he knows that people are reading those signs.

Mary Lou also did not think it would be a good idea to hand out a brochure that had all of the signage information in them to each taxpayer that came into the office. She thought this would be a waste of money as all of the brochures would just get thrown away and not read by the taxpayers.

It would not seem to be a good use of resources to spend a great deal of money on an electronic sign (or kiosk) in this particular office as long as it is a one-assistant office and they have Sig by the front door to answer non-tax questions. It was also interesting to note that the Q-light system was tucked away in the corner, unplugged. When asked why it was turned off, Mary Lou responded that the machine never worked, as it was never hooked up to her computer, so she wouldn't know what number was next. Again, with the lack of traffic and wait time, and with Sig as an impromptu greeter, the Q-Matic system is really not needed in this particular TAC.

AREA 2 #4 FLORENCE, SC
AREA 2 #5 MYRTLE BEACH, SC

Notes from visits to TACs in Myrtle Beach & Florence, SC

The TAC in Myrtle Beach is located 3 blocks from the Atlantic Ocean but you wouldn't know it if you didn't have its address handy. There is no signage outside of the building and the street number is above the door and not very large. Neither is the parking space and several cars were parked on the grass beyond the parking area.

My appointment was for 1:00 p.m. and when I entered the building I immediately bumped into a half a dozen people waiting in the vestibule (very small) for the door to be opened. When there is not sufficient staff I was told the offices in both Myrtle Beach and Florence close for lunch for an hour. The district manager was waiting for me just inside the door. Linda Davis was an acting manager when I visited Myrtle Beach but had just been appointed to managerial status when I visited Florence the next week. She has been in South Carolina since January which is important since she was unable to answer a few of my questions. However, she was very personable and very patient with the questions I asked at each location.

A taxpayer could see signage on the door of the TAC in Myrtle Beach if there was no one standing in front of it as there was when I entered the building.

It is a very small office with one full time employee and a "circuit rider" and a guard (hired two weeks before I got there). There are five chairs and behind the chairs were the largest of the mandatory signs. However, when there are people sitting in the chairs it is difficult to read the signs. The same thing goes for the wall and glass partition forming three sides of the rectangular waiting area. Thus when people are standing in line inside the TAC the signage is blocked. When I was there the guard was standing in front of the glass partition again blocking some of the signage.

In Florence a federal building houses the TAC and there are two security guards handling security as soon as one enters the building. There are no signs indicating there is a TAC inside but that seems pretty standard outside of federal buildings. However, as soon as I approached the outside door there were computer generated signs taped to the glass doors warning people not to bring in cell phones or cameras or weapons. Unfortunately the signs were faded and not easily readable.

As soon as I entered the TAC I was aware of two of the standard red signs pointing out that no cell phones were allowed. (I wonder if they gave one to the guards they would post it on the door where it would be more effective.)

Here too signs of hours were on the door in a temporary format since they change depending upon staffing. Actually there are permanent signs invalidated by the temporary ones (See note above regarding number of employees and a closure at lunch time.) When I visited last year there were four employees but this year they were down to two employees.

Because the chairs (10) are joined and sitting in the middle of the room in Florence the signs on the walls are much easier to read in comparison with the other TAC.

There was a "home made sign" over the Q-Matic which had broken down that morning.

[Color coding: Red and blue differentiate the two TACs

Turquoise is used when the answer relates to both TACs]

1. What signs are displayed in the TAC being visited today? Walk through the TAC with the Manager and have her point out each sign on display. Maybe take pictures of the signs as they are displayed.

A. How does a taxpayer know what to do when they walk into the office?

In Myrtle Beach - Q Lite

In Florence - Q-Matic

B. Do they know before they walk in if they can get help with their problem? (i.e. do they accept cash?)

There are signs in each of the offices that they do not accept cash. These are signs made on a computer.

2. For each individual sign displayed, ask:

A. Is the Manager satisfied with the sign?

The answer was affirmative for every sign in each office.

B. Do taxpayers read the signs:

i. If so, is the sign helpful to taxpayers? *Yes, the manager thought that the signs were helpful to the taxpayers.*

ii. If the sign is not helpful, why not?

iii. Are the signs in the right places? *Since space is so limited there isn't very much choice. The largest signs are in the places where they fit. **

C. Have there been any problems or complaints/criticisms about the sign? *No*

** The Florence office is planning to move across the hall and will have much more space when they move. Perhaps, our questions about signs will give them more thought about placement.*

D. Any suggestions for improving the sign? *No*

E. What would be the consequences if this sign were eliminated? Would the TAC function better with or without the sign on display?

Ms. Davis felt that if the signs were to come down and not replaced with something else there might be a lack of knowledge of a particular item.

3. Go through the list of signs in IRM 21.3.4.3.13 and determine if there are any that are not displayed in the TAC today. For each sign not displayed, ask the Manager why it is not displayed?

4. Are signs in the TAC grouped in one place or on one board?

A. If so, does this seem to be an effective way of getting taxpayers to read them?

Again lack of space was mentioned by the manager.

B. If not, does the specific placement work to draw attention to the specific sign?

N/A

3. Are there additional signs might be helpful in communicating with taxpayers visiting the TAC? Are there any repetitive questions that could be effectively dealt with by adding appropriate signs?

A. Do taxpayers know how long the wait is?

It varies

B. Are there lines for the same thing – forms; payments; etc. or is there just one line? *Just one line*

C. Can taxpayers just drop off things? (i.e. payments or tax returns)

Yes, but they still have to speak to someone before leaving it.

4. Should signs be posted in languages other than English? If so, how would the Manager determine what language to use? Do most of the taxpayers visiting the TAC speak English – if not is there another language that a significant number of taxpayers visiting the TAC use?

Ms. Davis thought that that decision would be made at a higher level than hers. When I pressed her about languages she thought that Spanish might be more appropriate at the Myrtle Beach office.

5. Is there a problem with centralized control of signs? If an additional sign is needed in the TAC is it possible to get the additional sign approved by the Director, Field Assistance? Has the Manager ever had an additional sign approved or requested approval for an additional sign? *No, As mentioned previously Ms. Davis is quiet new to this position.*

7. Is the Manager satisfied with the current signage available for use and the current restrictions placed on signage by the IRM. *Yes*

A. Is there anything that the Manager would change? *No*

B. Would different colors or different sizes draw more attention to the signs? *Yes*

C. How important are the signs currently in use at the TAC? *Important*

8. Would any other approach to communicating with taxpayers visiting the TAC work better? For example, would there be any benefit to giving each taxpayer an information booklet with all the current signage the moment that he enters the TAC? ***There didn't seem to be a lot of enthusiasm for a booklet.***

10. What if the taxpayer has an appointment with a Tax Auditor or Revenue Officer – how do they let the front counter people know this?

In Myrtle Beach they meet with the Revenue Officer at a separate office. This was the office in which we used to meet since there was no room in the TAC office.

In Florence Ms. Davis didn't really know. She went out to ask her staff but they were all busy and she didn't want to interrupt. Her guess was they simply went up to the staff behind the windows.

9. Would a video be an effective way to communicate what TAC offices can help a taxpayer with (i.e. information included on Document 10169)

Ms. Davis thought that all the TACs were going to be receiving monitors. She thought that videos would be a good idea.

OBSERVE

Everyone should take time to observe the people who visit the TACs:

- Do they read the signs?
- Are they confused by the signs or does it appear the signs provided the information they need?
- Do they eat, drink, or use cell phones?

Also, please observe if forms and publications are available for the taxpayer or if they are currently not stocked or out of stock. If not stocked, please note the form and publication number.

AREA 2 #6 FT WAYNE, IN

TAC Visit in Fort Wayne, Indiana
By
David Monnier & Craig Capehart
February 3, 2010

David and Craig arrived at the Fort Wayne IRS Offices at the appointment time, 1pm. The building is an old Sears store that has been converted into eight businesses. There are two doors that permit access to the businesses. There are no signs outside directing you to the correct door. They are at opposite ends of the building. If the wrong door is chosen visitors must turn around, go outside, and walk the length of the building in the parking lot. Only a sign inside the main lobby directs you to the other door to visit the IRS on the north end of the building.

The exterior door to the TAC has no signs except an 8½ X 11 piece of typewriter paper in a plastic sleeve taped to the door. If the door is locked, and you have good vision you can read a sign about 6 feet inside the front door vestibule that has the hours of operation posted for the current week. It is easy to find your way to an inner lobby where there are signs immediately adjacent to the TAC entry door advising you to phone the person you want to see for non-TAC IRS issues. These signs are painted on the wall in large letters supplemented by phone directories printed on ordinary 8x11 paper affixed next to the telephone. The door to the regular IRS office is locked (visitors must telephone the person with whom they have an appointment in order to summon someone to let them in).

As you enter the TAC office, in front and slightly to your right is the Q-Matic with signs, in English only, advising you to select a help topic and take a ticket. There are only four (maximum) employees to help and they are in cubicles with a door to ensure privacy. There is no one in the small waiting room to ask questions of or to check your paperwork before you are called to one of the cubicles to be helped. We took a ticket for "scheduled appointment" but it looked like we might be there a while. We called the manager, Melanie Kish, on our cell phone using the number from the spreadsheet and she came immediately to greet us.

We went to her office to go through the sign questions. It became obvious that to answer all of the questions in questionnaire would require most of the day so the assignment was shortened to not take up too much of her time and still get the most important information.

The most important sign is the one for "Take a Number" from the Q-Matic and there is no authorized sign for that. The "No Cameras, No Firearms sign and the No Cell phones sign are posted. Office hours are posted in the office as well as on the internet, the 800 line and the local 3709 line. Customers don't know if they can get help until they walk in. The employees regularly get asked to make change even though the sign in the waiting room says that they must have exact change. There are no signs warning customers to protect their privacy and identity by keeping all sensitive documents hidden while waiting for service.

While we were there we did not see any of the five to seven people waiting, reading any signs. One was on a cell phone every time we saw her. No one has ever had a question about the fair and equal treatment or nondiscrimination signs. All signs were posted where they were easily seen. The manager wished that she could display a sign on the outside door advising the holidays for the year when the office will be closed.

Several signs seem to regularly be reissued in different colors with slightly different wording. The manager feels that the organization that creates signs is doing a good job. She has no complaints about sign colors or wording.

Question 1: All signs were displayed except the "contact recording" and "forms and payments only". They are all easy to find and read.

Question 2: It is difficult to tell how much time customers spend reading signs. The employees rarely see someone reading them or asking questions about them. There are no complaints about them or suggestions for improvement. The manager feels that the fewer the signs the better and the fewer the words on any sign the better. One problem they constantly face is the customer who doesn't bring in exact change. The sign plainly says that they only accept exact change but many customers don't believe them.

Question 3: The only two not displayed are not needed or required to be displayed (see question 1).

Question 4: The signs cover such a large area that they cannot be placed on one wall. The area at the front of the waiting room is not suitable because it has sliding doors that either hide the signs or tear them off. The best way to get a sign read is to put it on the front door.

Question 5: There are no suggestions for additional signs or questions that an additional sign could answer. If an additional sign is needed, approval can be obtained but with a lot of effort.

Non-readers: There aren't many it is thought. They have to be detected through verbal and visual queues. Perhaps more would come in if more were done to accommodate them.

Conclusions: Overall, the signs in the Fort Wayne TAC are useful. The two signs about discrimination and fair treatment may be legally required, but are not useful and no one reads the small print. More could be done to accommodate non-readers.

AREA 2 #7 INDIANAPOLIS, IN

Indianapolis TAC Visit
February 5, 2010

David Monnier & Craig Capehart met with TAC manager Larry Lannan at the Indianapolis Taxpayer Assistance Center in downtown Indianapolis.

The TAC is located in a large multistory federal building. All visitors must go through airport-like security upon entering the building. Visitors without "government issued picture identification" may not enter.

All TAC services, including blank tax form racks in the building lobby, are inside the secure area.

The TAC office is reached by elevator. The entrance to the TAC is located immediately off the elevator lobby. The TAC itself is in good condition and well furnished.

Overall the TAC and its surroundings present a good physical and professional image.

SIGNS

A non-standard permanent, rigid, plastic, blue sign with the name of the facility and its normal hours is located adjacent to the entry door in the upper portion of the glass. The unframed, unmounted authorized IRS hours of service poster (with clear insert pocket) is located below the blue sign.

This facility has a receptionist who hands out Q-Matic tickets from a machine kept behind the counter. There are no signs or information about the Q-Matic posted.

All other mandated posters are attached to two walls in the waiting area. Due to the arrangement of the chairs (facing the assister cubicles) the posters are out of sight behind seated visitors.

Dave and Craig discussed the signs and posters with Larry using the Committee's standard questions as a guide. Signs and posters are not viewed as an issue. Questions about the signs from visitors are very rare. There is no perceived need to add, subtract, or change any of the standard posters. When the need arises, temporary posters may be created locally and displayed without need to seek approval from higher management. There is no perceived need for a hand out pamphlet containing the same information as the mandatory posters nor for a video version.

COMMENTS

The IRS required and suggested "signs" are really unframed glossy paper printed posters. Only the several "no cell phone" and the blue identification/hours postings project a professional, serious, image and tone. The standard posters and the way they are displayed project a cheap, unprofessional, image and tone incongruent with the surroundings and the serious messages intended to be conveyed.

Note: An unknown number of TAC visitors are not served because they do not have "correct" identification and may not enter the federal building for any reason.

AREA 2 #8 LAFAYETTE, IN

TAC Visit in Lafayette, Indiana
By
David Monnier & Craig Capehart
March 30, 2010

The Lafayette TAC is very small with only two IRS employees and an armed security guard that generally acts as a greeter. The waiting area only had five chairs. During the 40 minutes we were there the queue varied between 4 and 0.

We arrived at the TAC about 9:45am. The office is in a new small one-story building on the east edge of town. There was a commercial style sign at the street in front to advise the location of the TAC in the back of the building and to lead customers to the rear parking lot. There was plenty of parking and the door had a large "IRS" sign on it as well. We had to approach the door from the right side since the elevated sidewalk in front had a fence for safety. The door was hinged on the right which made it awkward to open and enter. The door had professional signs indicating the open hours in both English and Spanish. There was a hand-made sign indicating that they were closed for lunch. That sign was mounted on the window using sticky wax that looked like chewing gum.

From outside customers enter a small air lock vestibule and pass through another door leading into the waiting room. "We can help" and "making payment" posters are mounted on the sides of the vestibule. An "Attention" self adhesive 5x7 no cell phone sign is affixed to the inner door.

There were signs showing types of service in English and Spanish that were easy to miss. Once in the waiting room the most conspicuous sign was a large red one advising, "No Cell Phones". The Q-Matic Lite dispenser was at the far end of the room and there were no signs except for a small one on the machine to tell the customer to get a ticket and wait for the number to be called. The display at the top showing the most recently called number was not working and was partially blocking a "No Food or Drink" sign. There were many "No Cell Phone" signs (5x7 self adhesive; at least 5 in the waiting room, including one affixed to the suggestion box that is sitting on a chair) but they were poorly and although they were plastered on every wall and at both work desks, they were easy to ignore. The big print read, "Attention" and the message was in very small print, you have to read a whole paragraph to determine the message). There was a sign we had not seen before entitled, "Rules and Regulations Governing Conduct on Federal Property" from GSA posted so that it would be noticed only upon exiting the TAC.

"IRS speaks your language" and additional "we can help" posters are affixed to the wall so that they are to the back of waiting customers. The "no cameras/no weapons" and "catch a break" posters are on the wall behind the security guard. The "civil rights" sign is mounted on the exterior of the assister cubicles.

On both sides of the room were display racks with IRS forms and publications. A sign limiting the customer to a maximum of five copies had fallen down and could not be seen. We only saw it because Craig saw a tiny corner to the sign and investigated.

We spoke with several customers. They had all been there before and couldn't offer any opinion on how effective the signs were.

Our contact person was one of the two employees, Teresa Rohl. She was busy when we entered and spoke with us briefly between customers. The number one problem seems to be people talking on cell phones. Texting isn't a problem. She is happy with the current signage and does not think that video systems or talking signs would be worthwhile. The other employee, Alice Johnson agreed.

The work desks are in cubicles with privacy doors but no one closed the doors or was offered the opportunity to make their consultation less public. A sign suggesting that the door be closed when entering the cubical would be helpful. The security guard remarked to us, and we can confirm, that she can hear everything said in the assister cubicles. Any customer in the adjacent cubicle can plainly hear what is being said. There is no television, radio, or other background noise and it is likely that customers in the waiting area can hear much of what is being discussed in the cubicles. The entire TAC is simply one large room with half-high cubicles and no sound absorbing materials. This situation may call for immediate corrective action to safeguard customer privacy.

AREA 2 #9 CHICAGO, IL

CHICAGO TAC MEETING RE SIGNAGE

DATE: March 3, 2010 10:00 – 11:15 a.m.

ATTENDING: Teri Jackson (Chicago TAC Manager), Ellen Smiley, Lisa Gabriel, Ann Spiotto

Our initial perceptions of the Chicago TAC were that it looked busy but organized. There were an estimated 40 – 50 people sitting in the reception area and one or two in line waiting to see the receptionist. A guard is stationed immediately to the left of the entrance to the TAC and a receptionist is seated behind a counter directly across from the entrance. There are a couple of TVs mounted on the wall facing the seated taxpayers running news programs. The appearance of the TAC was neat and the atmosphere was businesslike. A couple of people were seated toward the left end of the room using the TACs self-directed computers.

Ms Jackson was extremely helpful and gave the impression of knowing her job, her clientele, and the business of the IRS. We discussed the signage with Ms. Jackson for about ¾ of an hour before going into the TAC reception area to view sign placement. With respect to the signage in the TAC we walked around the reception area and viewed all of the signs. We were the only ones reading the signs. Everyone else was watching TV or doing his own thing. The signs were neatly posted around the room. Two boards on which a number of the mandatory notices were posted were located on the wall immediately outside the door to the TAC. Pictures were taken of all notices.

Our discussion with Ms. Jackson was very productive and her insights seem accurate and relevant:

1. The signs don't take account the specific clientele visiting a particular TAC. For example, the Chicago TAC serves a low-income clientele who don't seem to read much (i.e., many come into the TAC with questions about the content of sealed enveloped). This clientele does not seem interested or inquisitive about reading every piece of information that might be available in the TAC. The Chicago TAC clientele does not generally read while waiting to be helped.
2. Ms. Jackson suggested that if we really want to communicate with taxpayers visiting the Chicago TAC it would probably be more useful/appropriate to display the information on the TV screen (e.g., short videos or a trailer at the bottom or the screen) rather than to assume that they will read posted information. Alternatively, we might think about a moving ticker or tape line running along the wall repetitively displaying such information.
3. At this point there are only a couple of signs from among the 19-20 displayed in the TAC that are useful or actually provide information to these taxpayers. These are:

No cell phones

No eating

Sign telling taxpayers when no additional people can be helped on a given day that this TAC closes at p.m. and that although the TAC is open, the TAC will be unable to service you at this time

House of operation posted on the outside of the TAC (this sign is read if doors are locked because the TAC is closed; interestingly, no one seems to reads this same sign inside of the TAC)

The No Cell Phone and No Eating signs are used and pointed to every day to request that taxpayers get off the phone and stop eating. [Note: the reason for the no eating policy is to keep the premises neat and maintain the businesslike atmosphere. The reason for the no cell phone policy is to keep the noise down and to protect the privacy of other taxpayers.]

4. We raised the possibility of a "talking poster" – e.g., a poster which would speak out its information when someone walked by or pushed a button. Ms. Jackson was not enthused by this suggestion; she indicated that the noise would be annoying and add to the confusion of 500 people within the TAC during tax filing season (she indicated that she could visualize every kid in the place playing with the sign and repeatedly making the sign speak to the annoyance of everyone else in the TAC).

5. Ms. Jackson indicated that the No Cell Phone and No Eating signs should be in both English and Spanish for purposes of the Chicago TAC. She indicated that she was not aware of other significant concentrations of non-English speaking taxpayers visiting the Chicago TAC that need to be addressed with similar signs in their native languages.

6. All mandatory signs are on display in the Chicago TAC.

7. The Chicago TAC does not need or want any more signs.

8. We asked whether it might make sense or save money to take down all of the mandatory signs (or make their display optional) except those listed at #3 and to place them in a utilitarian booklet (i.e., a TAC QUICK REFERENCE GUIDE to Do's and Don'ts within the TAC). This would leave the information on site in the TAC but the costs of production/design might be reduced (i.e., production reduced from 19 signs to one relatively inexpensive folded brochure.) This would give her something to point to should anyone raise questions about the TAC but remove useless clutter the walls and perhaps reduce the costs of producing/designing and stocking 19 different signs. Ms. Jackson indicated that this approach would be okay with her.

RECOMMENDATIONS:

1. CREATE A "TAC QUICK REFERENCE GUIDE" COMPOSED OF ALL CURRENT TAC SIGNS AND:

A. DIRECT TAC MANAGERS TO HAVE COPIES OF THE QUICK REFERENCE GUIDE AVAILABLE IN THE TAC RECEPTION AREA

B. REMOVE ALL REQUIREMENTS REGARDING THE MANDATORY DISPLAY OF SIGNS; MAKE DISPLAY OF ANY SIGNS AT THE TAC MANAGER'S DISCRETION

- C. AFTER A YEAR OR SO DETERMINE WHICH SIGNS TAC MANAGERS ACTUALLY DISPLAY WHEN GIVEN THE OPTION TO MAKE THE DETERMINATION; CONTINUE TO PRODUCE THOSE AND ELIMINATE THE OTHERS
2. DISPLAY ANY INFORMATION THAT IS ACTUALLY CONSIDERED IMPORTANT IN TRAILERS RUNNING ALONG THE BOTTOM OF THE TV SCREEN OR IN VIDEOS PERIODICALLY PLAYED ON THE TV.
 3. DO NOT ADD ADDITIONAL SIGNS OR SPEND TIME AND MONEY REDESIGNING EXISTING SIGNS.

AREA 2 #10 SCHILLER PARK, IL

ANN SPIOTTO

SCHILLER PARK TAC MEETING RE SIGNAGE

March 8, 2010 8:30 – 9:30 a.m.

With Letitia Harris, Manager of the Schiller Park TAC

My initial perception of the Schiller Park TAC was that it looked businesslike and organized. When I first entered the TAC there were a couple of taxpayers in the office; by the time I left an hour or so later there were six or eight taxpayers in the waiting area. A TAC employee was seated behind a reception desk immediately to the right of the entrance to the TAC and a security guard was standing near the reception desk. There were no TVs in the waiting area of this TAC which had a generally neat appearance.

Ms Harris was extremely helpful and gave the impression of knowing her job, her clientele, and the business of the IRS. I discussed the signage used in the TAC with Ms. Harris for about ¾ of an hour before going into the TAC reception area to view sign placement. With respect to the signage in the TAC we walked around the reception area and viewed all of the signs. We were the only ones reading the signs. Everyone else was quietly waiting to be helped. The signs were neatly posted around the room. No pictures were taken.

My discussion with Ms. Harris was very productive and her insights outlined below seem accurate and relevant:

1. This clientele does not seem interested or inquisitive about reading information that might be available in the TAC.

With a couple of exceptions, the signs are generally irrelevant.

2. While irrelevant, Ms. Harris did not perceive the posted signs to be negative. She indicated that in her judgment most were not useful – a taxpayer might read a sign if he was waiting and had forgotten to bring a book or something else to read; they are generally not relevant to what is going on.

3. Ms. Harris' experience was that a sign can be posted right next to where she is standing and a taxpayer will come up and ask precisely the question that the sign covers; generally the taxpayers visiting the Schiller Park TAC come up to a staff member and ask a question rather than reading a sign.

4. The one sign that is important is the "no cell phones" sign. A number of the cell phone signs in various sizes are on display in the waiting area and at employee cubicles. Ms. Harris perceives cell phone usage in the TAC as a problem; specifically, she is concerned with privacy of taxpayers visiting the TACs because the cell phones can do just about everything that a camcorder can do (i.e. take pictures and record conversations). However, Ms. Harris indicated that the taxpayers seem to simply ignore the no cell phone signs unless reminded – she suggested that perhaps these signs should be redesigned to be more eye catching (e.g., she suggested that perhaps the taxpayers might pay attention to a more visual approach such as a circle with a line drawn through it).

5. Ms. Harris made an interesting point when she suggested that if the signs were located in the 1st floor lobby rather than inside the TAC they might have more of an impact. She suggested that before coming into the TAC the taxpayer is on a journey looking for directions as to how to proceed. However, once the taxpayer enters the TAC he wants to talk to someone and ask anything he wants to hear. At that point, the taxpayer has arrived and doesn't seem to feel any need to read signs on display.

6. With respect to whether signs should be in a language other than English, Ms. Harris did not see language as a particular issue preventing taxpayers from reading the signs. If signs were to be printed using a second language in addition to English, only Spanish would be relevant to a significant number of taxpayers visiting this TAC.

7. Ms. Harris indicated that the existing signs are adequate and that the Schiller Park TAC does not feel a need to create its own signs; there were no additional signs that she would suggest creating.

8. Ms. Harris did not indicate any preference to have certain sign removed from the mandatory list or to have the display of signs subject to the manager's discretion. She didn't see the display of the mandated signs as a big issue; being required to post certain signs was not a big deal and doesn't drive them nuts – posting of the signs was irrelevant rather than anything else so she would suggest that they continue to follow the current rules and post designated standardized signs.

9. Ms. Harris does not have a food issue at Schiller Park – she has a cell phone issue and needs the "No Cell Phone" signs to "really pop".

10. While the signs convey useful information, how useful is it really if those at whom the signs are directed are not reading them. Following up on her idea that signs are useful during the journey but not after the taxpayer has arrived at the destination; Ms. Harris indicated that it might be useful to post the signs on the internet before an individual comes into the TAC.

11. Ms. Harris found the signs helpful in responding to taxpayers who challenge a direction asking "how was I supposed to know?" She did not think that it would be a good idea to eliminate the signs BUT it is a totally different question as to whether they are read by the taxpayer.

12. I asked whether one brochure containing the language from all signs might be useful; Ms. Harris indicated that she thought that she was better off with a sign to point to rather than a brochure and that there is already tons of literature on display in the TAC

13. Schiller Park does not have any TVs in the waiting area; she thinks "IRS TV" in the reception area would be a good mechanism to use to convey information.

14. Except for the no cell phone signs, Ms. Harris indicated that she didn't think changing colors of the signs would do any good. She indicated that the "NO guns" sign is catchy and might be used as a model for the "no cell phone" sign.

RECOMMENDATIONS:

A. REDESIGN THE "NO CELL PHONE" SIGNS TO MAKE THEM MORE EFFECTIVE.

B. DO NOT ADD ADDITIONAL SIGNS OR SPEND TIME AND MONEY REDESIGNING EXISTING SIGNS (other than the No Cell Phone sign).

AREA 3 #1 HATTIESBURG, MS

Hattiesburg, Mississippi TAC Visit

April 19, 2010

Tommy Thompson

The Hattiesburg, Mississippi TAC is located in the William M. Colmer Federal Building at 701 Main Street. All visitors must go through security upon entering the building; however, I was not asked if I had a cell phone, camera, etc.

There were no signs on the exterior of the building to indicate there were any IRS offices located in the building.

I asked the security people to direct me to the Tax Assistance Center. They directed me to room 316 and to the elevator.

When the elevator opened to the third floor I was looking at a large rack with all of the IRS forms and publications. It was not in the IRS office, nor could it be seen by people in any of the offices on the third floor. If anyone had wanted to destroy IRS materials, or if anyone got mad and wanted to mess things up, this would have been a good place to do it; yet, it was neat, orderly, and contained an ample supply of IRS forms and publications. Anyone going to the TAC for a form did not need to enter the TAC office.

The manager of the TAC is Ms. Debbie Ridley-Braddy, who also is the manager of the TAC in Jackson, MS, and was not present for the meeting in Hattiesburg. I met with Mrs. Naomi Kirby, one of the two TAC employees.

The door to the TAC was open. The Taxpayer Assistance Center sign with office hours, etc. was posted on the outside wall of the TAC. On entering the small waiting room (only 5 chairs), the first thing I noticed was a computer-generated sign that said, "Do Not Yell Across the Room for Assistance. Sign in and be seated. Someone will be with you in a few moments." There was a clip board marked so that people could sign their name and the time of their arrival. One person was waiting. She had been there for ten minutes.

In this very small facility, I could hear both of the employees talking to the customers; however, I could not understand what they were saying.

I signed in, took a seat and asked the lady if she had visited this TAC before. She had been there several times and had nothing but compliments for the staff. She emphasized that ALL HER PROBLEMS had been resolved. She was there to make a payment. I had not been there but about 5 minutes when a person left the TAC and Mrs. Kirby came out and introduced her self to me. She looked at the sign-in sheet and noticed that the lady was there to make a payment and she took care of that before our interview.

While waiting, I noticed that there were MANY signs posted around the small room. There were 4 "No Cell Phone" signs which were 14 X 18. No one could miss seeing those. There were 2 "No Camera" signs. In all there were 18 of the standard IRS signs posted around the small room.

They preferred the Sign-in sheet rather than the Q-Matic. Mrs. Kirby said in their small TAC this seemed to work better. The Q-Matic was confusing to some of their customers.

COMMENTS:

Mrs. Kirby stated that in her opinion the majority of their customers DO NOT read the signs. When the assistants come out and called the name on the sign in sheet, the customer always asks questions that could have been answered if they had read the signs. She felt there were too many signs, they are too small, and some are too complicated. She referred to the IRS sign that states, "IN THIS OFFICE, WE CAN:....." One of the first questions a new customer asks is, "Can you do this?????" Also, she referred to the sign that says the customer must have the exact change. She said, "They never do!" Another comment had to do with language. She stated she had worked for IRS for over 25 years and she had only had to use the foreign language line one time. All of her customers who cannot speak English always bring an interpreter with them. She said this is probably regional because they don't have many customers who do not speak English.

She stated another problem in sharing an office with another IRS group was the customer could see others walking around and seeming NOT TO BE doing anything, so the customer would walk to the counter and yell to them, "Can you help me?" This, also, was a problem for customers entering the TAC and both of the employees busy with customers. They would walk to the counter and yell, "Is anybody here?" or "Can anyone help me?" In order to keep them from continually yelling for assistance, the employee would have to leave her cubicle and go to the counter to address that situation. Thus, the sign on the counter that said, "Do Not Yell for Assistance, Sign in, Take a Seat, Someone Will Be With You In a Few Moments." She felt it was necessary for TAC employees to create signs that were pertinent to their own office situation.

They close for lunch, but there was no sign stating this, so a customer that comes to the TAC over their lunch hour has to wait until they unlock the door. No sign about lunch time, but this did not seem to be a problem.

Neither of the two employees wanted a television in the waiting room. Both indicated this could be distracting since there were no doors on their cubicles. When I mentioned talking posters that would give information about what the TACs can do for the customers, they both liked the idea. They are willing to give it a try. But they would like to control the frequency of the message. They thought the same message recycling over and over again would be monotonous.

After the interview, I took a seat in the waiting room. There were 2 customers. One was there for a 2007 tax form; the other was there because of a notice she received. Neither had read any of the signs.

AREA 3 #2 JACKSON, MS

JACKSON, MS TAC VISIT
April 20, 2010
Tommy Thompson

The Jackson, MS TAC office is located in the Federal Building in downtown Jackson, MS. This is a 15-story office building with many federal offices. Trying to find a parking place was almost impossible. I don't know where all the employees who work in the Federal Building park. I parked 4 blocks away with a 2-hour parking meter.

As usual, I had to go through screening to get in the building. On completing the screening, I did not see any signs directing me to any offices in the building, so I asked one of the security officers about the location of the Tax Assistance Center. He said, "Well, the IRS is on the 6th or 7th floor, so I guess it's there." Across the hall, I noticed a door propped open and inside I saw what looked like a form and publication rack, so I went in that office. It was the TAC but the sign was on the open door which was against the wall, so that no one could see the sign. The building had some air-conditioning problems and they had the door open.

The manager of the TAC is Ms. Debbie Ridley-Braddy. In my opinion, the Jackson, MS TAC is exactly what a TAC is supposed to be. Ms. Ridley-Braddy is extremely competent and efficient. She met me in a few moments and took me to her office. On the way, she gave me a tour of the facility and discussed the signage with me. All signs were posted neatly and orderly. All mandated signs were posted. There were 4 people in the waiting room which had seating for about 25 people.

A long counter divided the waiting room from the rest of the facility. At one end of the counter was an "Express Lane - For Payments and Forms Only." The employee at the desk took care of this and there was no wait time for making a payment or receiving a form. The rack with forms was at the end of the counter with all the standard forms in it. The assistant was able to print out any additional form from her computer.

The greeter at the counter took the names of those arriving and assigned them to the next available assistant. They did not use the Q-Matic. They deal with a lot of walk-in customers and are able to assist most of them with same-day appointments. The wait time at this TAC is about 20 minutes.

I noticed signs on all the desks in the individual offices stating "Your Contact Will Be Recorded."

Ms. Ridley-Braddy was satisfied with the signage; however, she stated that she did not think they were read by most of the customers. But that was not necessary since they have someone to greet customers and answer questions at all times. As to whether or not the signs are helpful, she thought the counter assistant was the best way to handle customer questions.

She felt that that some of the signs could be eliminated but she was not sure which ones she would eliminate.

She was o.k. with the No Cell Phone, No Camera, No Food and Drink signs and most of the customers were in compliance with the signs. No complaints.

Like the Hattiesburg, MS TAC, she stated that most non-English speaking customers brought an interpreter with them, however, they had used the foreign language line a few times. She didn't think the language sign was necessary, since the signs were in Spanish and most of their foreign customers were other nationalities.

Ms. Ridley-Braddy thought changing the size, shape, and color of some of the signs would make them more readable. Also, she commented that some of the signs had too much information and the letters are too small. The "entrance" sign should be modified.

She didn't think a TV would be a good idea in the waiting area, and when I mentioned a "talking poster" that would give information about the services the TAC provided, she thought that might be productive.

When I left there were 12 people in the waiting room. I took a seat and discussed with them if they had read any of the signs. They had noticed the No Cell Phone signs and the No Food or Drink sign. One person was upset that she couldn't use her cell phone. She said all she needed to do was "text" her husband, which she did anyway. Another couple had a two-year-old child with them and they were letting her eat Animal Crackers. Other than that, no one had read the signs.

However, all of them were happy with the service they had received at that particular TAC, and they were extremely happy to have that facility available. When I asked where they parked, all of them had parked blocks away, except for a couple of them who paid the \$12.00 daily fee to park in a nearby parking garage.

Again, this TAC should be the model for all TACs.

AREA 4 #1 BOISE, ID
AREA 4 #2 IDAHO FALLS, ID
AREA 4 #3 POCATELLO, ID
AREA 4 #4 OGDEN, UT

OBSERVATIONS FROM TAC VISITS IN BOISE, ID, IDAHO FALLS, ID, POCATELLO, ID, AND OGDEN, UT

I visited the Boise TAC on March 22, 2010. I met with Ryan Kinikin who is the manager of all four of these TACs. We discussed the project and walked through the facility. The Boise TAC is in the Federal Court House, on the first floor, and you are required to go through the screening process to get into the building. The Boise TAC is a nicely arranged, spacious facility and presents a good image. A TV is located in the waiting area, and was tuned to a cable news service. While I was there, only two clients were present. The Boise office has a greeter, and uses the Q-Matic system. The Pocatello office is in a commercial office building, and is very small. Plans are underway to relocate this office into a larger space when it can be found. The Pocatello office is staffed by two people normally. The waiting area is very limited. No TV is present, although the plans are to provide one when possible.

The Idaho Falls office is also in a commercial office building, but is of adequate size. It presents a good image. It is also staffed normally by two people. No TV is in use, although the TV has been procured and will soon be installed. The Ogden office is in a federal building. Screening is required to enter the building. The office is about the same size as the Idaho Falls office, and is staffed by two people. No TV is present, and the office uses the full Q-Matic system.

In all cases, the signage used is kept to a minimum, in accordance with the manager's direction. In general, the required signs are posted, and little else. The only exception being some posters associated with the ARRA provisions. No handwritten signs were in evidence, although there were some locally prepared signs in the Ogden office.

In the Boise office, most of the signs are displayed in free-standing frames, and are placed throughout the waiting area. Wall posting is used, but only in a couple cases.

In the Idaho Falls, Pocatello, and Ogden offices, all signs are displayed by being attached to the walls. This is suitable in the Idaho Falls office, but because the Pocatello office is so small it presents a cluttered appearance. Wall space is also limited in the Ogden office, but not as severely as in Pocatello.

In the Ogden office, most signs are displayed on the walls, being posted with staples or tacks. The required signs are posted, along with a few others such as two related to the AARA. In this office, there are several computer prepared signs on white paper. Most are related to the instructions for the Q-Matic system. The standard operating hours poster with the insert for the office hours has a post-it note attached asking patrons not to take the sheet out of the slip sheet attached to the poster.

In all three offices, there are additional brochures, flyers and other information on tables in the waiting areas.

Most signs are in the TAC office itself, but the operating hours sign is also outside the office door in all locations.

I also reviewed this signage directing the clients to the offices. External to the Federal building in Boise, there is no sign identifying that building as the site of an IRS office. There is a lettered sign immediately upon going through security screening pointing out the location of the TAC office. There is also a large office locator board on the wall in the foyer identifying all of the agencies in the building.

In Pocatello and in Idaho Falls the building sign located outside the building identifies the fact the IRS has an office in the building.

SPECIFIC OBSERVATIONS

1. Discussion with staff in the offices discloses that they believe that the signs are of limited value. The most common reason for this is the abuse of the no cell phone policy. In all the offices, this sign is prominent and displayed in more than one location, but it is chronically abused. While I was in the Pocatello office, the client being served in the next cubicle took a cell phone call.
2. Probably the most read sign is the office hours sign.
3. In discussion with the TAC manager, Ryan Kinikin, on alternate communications method, he volunteered that he has been working on a computer based customer briefing. He is a part of a working group studying this subject. I asked him for a copy of the work, and he is going to seek release of it to me. He agrees that it would be a more effective way to familiarize clients with TAC services.
4. Ryan also stated that all TACs were to get TV sets. Boise has one and Ogden, Pocatello, and Idaho Falls will be getting them.
5. Regarding security screening, offices inside federal buildings require screening. I noted that when you go to the IRS website to locate a TAC office, only the address and phone number are listed. There is no indication that the

office is or is not in a federal building. The notes on that page do say that some offices are in federal buildings and may not allow cell phones with camera capability. It does not speak to other prohibited items.

6. Signage outside buildings is a mixed bag, and needs some improvement. At the Federal Building in Ogden, there is no sign indicating that an IRS office is located in the building. All other buildings have some sort of outside sign, usually part of a larger building office locator sign. Once inside the building most have a sign identifying the location of the IRS office. In Ogden no such sign is in place and you must locate the office on the locator board on the wall opposite the elevators. On this board, the Social Security Office is identified in large letters, but the IRS is in very small letters, and requires some study to find the location.
7. Except for the Ogden office, the TAC is an office separate from other IRS offices. In Boise, the TAC office is on the first floor and the other IRS offices are on other floors. This results in some additional traffic into the TAC as patrons sometimes mistakenly come to the TAC office. In Ogden, patrons having business with other IRS offices, such as with Revenue agents, enter those offices through the TAC office. Entrance to those offices is controlled and a patron must use a telephone in a cubicle to contact the person they are to see, and have them escorted into the inner office. This causes excess traffic in the waiting area, which is small, as well as being a distraction to the two TAC employees. The staff must frequently instruct clients on how to gain access to these other offices. Additionally, more signage is required at the Q-Matic station to instruct clients going to these offices that they do not need to punch in on the Q-Matic system.
8. In the Ogden office, the full Q-Matic system is used. This office has only two staff so no greeter is available to help patrons navigate the Q-Matic system. Patrons are expected to select their category and await assistance. This has led to two main consequences. First, it has resulted in several locally prepared signs at the Q-Matic station explaining what the patron should do, and second, it has led to abuse of the system. Patrons, especially returning ones, know that the quickest way to get service is to push the payment button. I observed this to happen while I was in the office. I asked a patron who was logging in what her business was, and she told me exactly that.
9. In all four offices, forms and publications were available. A quick scan of the racks showed them to be stocked adequately.

OVERALL CONCLUSIONS

1. Patron's violation of the cell phone usage ban is unanimously considered to be the most egregious example of not reading or obeying posted signs. This is considered by all to be very disruptive of business, as well as a potential privacy issue. The current signs used are not effective.
2. In the opinion of the TAC employees, patrons do not pay much attention to the posted signs, seldom reading them. Based on my limited observation of patrons, this appears to be valid.
3. Use of television or talking signs have some attractive features, but have their own set of issues. For example, 3 of the 4 TAC offices I visited have quite limited space, and a talking sign or TV would add significantly to the background noise in the area, and could impact the effectiveness of the employee working with a client.
4. Use of a greeter, or some other initial personal interface with a patron is probably the most effective way of insuring patrons are aware of key message points.

RECOMMENDATIONS

1. The IRS has provided the committee with a list of approved signage for use in the TAC offices, and has approved posters for use. These posters are generally well done. In our discussions on this project, we have reviewed signage in the offices, and discussed the issue with Field Services Staff. In short, we have concentrated on the materials and their use. I recommend that we go back one step, and concentrate on the development of a clear message that is to be communicated to patrons. Once we understand exactly what it is that the IRS wants the patrons to know when they come into an office, we can better help define how to communicate those message points. Right now, using the ARRA signs as an example, the TACs are being used as a convenient location to communicate a variety of messages. While this may be okay, it also may be that it adds to the clutter, both visual and mental, as a patron enters an office and may actually hinder that person from understanding the important points that the signs are intended to convey.

2. Use of a full Q-Matic system without a greeter is a practice which should be avoided. Using the Ogden office as an example, it has only two staff, just as is the case in Pocatello and Idaho Falls, but both of those offices use the Q-Lite version of the system. The TAC manager states that this was the situation in the Ogden office when he assumed responsibility for it. He acknowledges that Q-Lite system would be adequate for the Ogden office. Use of the full system without the greeter adds confusion as a patron enters the office, causes distractions, and leads to gaming of the system by those knowledgeable of its operation.
3. Recognizing that logistics issues do exist, situations such as that in the Ogden office, where the TAC office is the entry portal for access to other IRS offices, should be avoided if at all possible. This extra traffic disrupts the office, and distracts the staff and patrons.

AREA 4 #5 DALLAS, TX

Visit Report: Dallas TAC February 25, 2010 Craig Capehart

The Dallas, Texas TAC is located downtown in the huge multistory Earle Cabell building that houses federal courts and other U.S. government offices. Visitors to the TAC must pass through airport-like security screening. At the request of the manager, Monica Ferrusquia, I arrived at 8 a.m., one half hour before the office opens to the public. At that time there were about one dozen customers already standing in line outside the TAC office.

Signs in this TAC range from those made by word processing and computer printer on standard 8x11 copy paper ("no access" taped to a door, "no photographs") to professional looking engraved plastic (no cell phones, no eating). Most of the mandated signs were taped to the wall at the front of the waiting area and are easily seen by customers. Others were taped to the wall at the back of the waiting area or at the side of the intake assister's counter and would not be easily seen by those sitting in the waiting room. Note: On realizing this Ms. Ferrusquia indicated she will move them to the wall at the front of the waiting area. The mandated sign explaining Q-Matic is located behind the reception desk, but it is irrelevant because tickets are handed out by the receptionist.

In addition to mandated IRS signs, on the front wall were three Center for Disease Control notices, matted and in nice picture frames, dealing with how to cough and how to prevent spreading disease. Along the side wall of the waiting area are several quality cork bulletin boards where 5 different "Catch A Break" posters (in English and Spanish, 10 total) were displayed. Ms. Ferrusquia indicated she would like to have more cork boards on which to display the IRS mandated signs because she feels that method of display looks more professional than posters taped to the wall like a teenager's bedroom. Also displayed were several EITC posters. Generally, she would like the posters to look more professional.

Ms. Ferrusquia believes all of the information signs are useful, especially the signs regarding exact change for payments and the one outlining the type of services available at the TAC, not because they are particularly relevant to customers already at the TAC but because customers get the information and share it with family and friends after the visit thus getting the information out to a wider audience.

One concern is that if there are too many signs with too much information people will not read them at all. She did not think having a pamphlet handed out to each TAC visitor would be particularly effective but would end up as clutter in the waiting room. She liked the idea of a video shown on the TV screen at the front of the waiting room, not as a continuous loop, but shown at intervals similar to commercials. Note: now, the IRS employees bring in DVD movies that are shown on the waiting room TV monitor but it is planned in the future to have cable TV shows. Syncing IRS commercials to show during TV commercial breaks may present a technological challenge as it would be problematic to interrupt a broadcast show with an IRS message just at the exciting point of the show or movie. Even if the substance of the signs were transferred to a video presentation she would want to keep signs about making payment. She indicated this TAC gets a large volume of customers making payment.

Note: Current signs prohibit all cell phones. This would seem to include texting, an activity that is far less disruptive and annoying than talking on cell phone. Perhaps signs should be modified to discourage talking but permit texting.

Note: The Q-Matic "now served" electronic sign is located at the left front of the waiting area and cannot be seen easily (or at all) by those sitting in the first and second rows at the far right end of the area.

Questions about the substantive content of the posters are rarely asked by customers. Customers are generally already well informed about their civil rights.

She did not believe that the normal operation of the TAC would be affected if most of the signs were removed or if more were added.

I noted that the sign indicating hours of operation was located on the waiting room front wall. It cannot be seen from the main lobby, i.e., someone who has passed through security arriving at the locked TAC door outside of opening hours will not be able to determine what those hours are.

AREA 4 #6 FARMERS BRANCH, TX

Visit Report: Farmers Branch, Texas TAC March 3, 2010

Craig Capehart

I met with Frank West, manager of the Farmers Branch, Texas TAC that is located in an urban area immediately adjacent to Dallas. It is located in a newer, modern, attractive mid-rise glass office building that houses only US Government offices. The TAC is on the ground floor, immediately past airport-like security screening. Government issued identification is required to enter the building. Security guard writes down by hand the details of identification presented, presumably name, address, and driver's license number. This procedure slows entry to the building. A visitors badge is issued and must be displayed in the building.

I arrived at 10:00 a.m. The TAC waiting area can be seen from the main building lobby through large glass windows. About one dozen people were waiting inside. Information identifying the TAC and its normal hours is stenciled nicely and permanently on the glass window near the entry door although it is difficult to see because its neutral color blends into the background. Upon entering the TAC I noticed signs and posters everywhere and noticed that self-service shelves with forms were located on both the left and right sides of the waiting room and facing several directions giving a disorganized appearance. My first impression was one of great clutter and an overwhelming number of signs and posters of all shapes, sizes, and colors placed haphazardly and too many to read.

This TAC has a reception counter staffed by two assisters. There is a stand and post (with sand in the base) with a very large downward pointing arrow to which are affixed by Scotch tape locally made (computer word processing/printer) copy paper sized (8x11) signs in English and Spanish saying "STOP, wait here until called." There is a blue line painted on the floor. When a customer passed the line the receptionist called out "get back behind the line until you are called."

The poster "Making a payment" is taped below eye level below the reception counter overhang. The "In this office we can" signs are taped to the wall behind the reception counter and cannot be seen from the waiting area and are difficult to see and likely are not noticed by people waiting behind the blue line. Also attached to the wall behind the counter are two small bulletin or magnetic boards used for non-IRS personal items such as greeting cards.

Taped with Scotch tape to the reception counter are yellow copy paper 8x11 signs demonstrating how to make out a check to make payment to IRS in English and Spanish. There are also "while you are waiting" signs that explain the Q-Matic system. The reception counter has many piles of pamphlets and handouts. Also at the reception desk is 8x11 sign "tell us if you or your spouse work for IRS." There is also a 8x11 sign asking customers to "wash your hands" that seems to be a GSA provided sign.

"No Cell Phone" sign is taped to and hangs from the Q-Matic number display. There are several no cell phone signs throughout the waiting area. These signs are nice engraved plastic.

There are two flat screen TV monitors suspended from the ceiling showing movies. Taped to the bottom of each is a 8x11 plastic sleeve that is empty. As I understand it, sometimes the Q-Matic doesn't work in which case assisters make up by hand "now being served" number signs that they then place in the sleeves.

The Q-Matic display cannot be seen from all parts of the waiting room and it is necessary for the assister to call out the number being served and the cubicle to go to. Now, the only audible sound is a "ding" intended to draw attention the Q-Matic board but fails to do so., even if it could be seen.

Mr. West would like to have an automatic "voice box" or public address that would automatically call out the Q-Matic number and cubicle number in English and Spanish to take the burden off the receptionists.

The assister cubicles have multiple scotch taped signs 8x11 copy paper including cubicle number, instructions on opening the door and other information. The information is necessary but the image given is very cheap and unprofessional (this was also the case in Ft Wayne, Indiana).

Three hours of operation signs are posted in various locations in the waiting room, only one might be seen from the outer lobby when the TAC is closed, the others are superfluous. The hours that are printed on 8x11 copy paper inserted in the plastic sleeves mistakenly say in Spanish (but not in English) that the office is closed for lunch. I pointed this out and Mr. West indicated he would correct it (the office is not closed at lunch).

A non-standard 8x11 copy paper "no photography" sign is scotch taped to the front wall as is a 8x11 copy paper sign asking customers to "report suspicious activity." This sign is also posted on the telephone utility closet door on the right side of the waiting room.

One of the doors to the back room has scotch taped a poor quality photocopy of the standard "no access field admin" sign. At the back of the room is a large, framed "IRS Mission" sign but the poster "Employees in this TAC will" number 12126 is not displayed anywhere. On inquiry Mr. West showed me a printout "Computer Assisted Publishing System" with today's date titled "Document 12126" showing "status" "Obsolete 11-07-09" with notation "the information is no longer applicable and all signs have been removed from TACs".

The Civil Rights Posters are taped to the side of a self-serve form shelf and cannot be seen from any angle. Mr. West indicated he will move them immediately to a visible location.

There are multiple "Catch a Break" posters taped to the sides of self-serve form shelves.

Mr. West believes having all of the signs put into a pamphlet and distributed to every customer would not be advantageous. He believed it would increase clutter in the waiting area and they would simply end up in the trash.

He was enthused about the idea of a video, especially if it were not a repetitive loop that would drive desk assisters crazy but was played when the TV would be showing commercials. He especially would like it to include a message "parents, control your children" as this TAC has a problem with customers bringing small children that are running around.

Mr. West reports that it is very rare for any customer to ask about any sign or poster.

I asked if it would be helpful to have an "hours of service" poster in the main lobby or visible before passing through security. Mr. West said the "first impressions" team said it would not be permitted.

In general, this TAC is an example of "too many signs/posters, too much to read, no one reads any of it" and presents a very cluttered, unprofessional appearance completely out of keeping with the very nice, high quality, professional office furnishings and general surroundings.

AREA 4 #7 DENVER, CO

TAC Office Visit Report by Dean J. Conder

Place of Visit: TAC Office, Denver, Colorado

Date of Visit: May 27, 2010

Point of Contact: Mr. Tom Summers

Findings:

I arrived a few minutes early to just look around and observe. This particular office was busy, but not crowded. It seemed to have adequate space for customers and employees, as well as space for forms and publications. I was met by Mr. Summers and had a conversation with him in his office.

The following issues presented themselves during our conversation and my observations:

- No signage in Lobby - Mr. Summers and I agreed that some multilingual signage in building lobby would greatly aid TAC visitors. Confusion equals frustration. The restriction comes from building management.
- There is a kiosk in lobby that when IRS is entered will direct to 17th Floor. Recommend to expand this entry with business hours, type of payments accepted, special announcements, etc.
- Website is the primary signage and first opportunity to relay information to TAC customers. Items that should be added to "Find my Local Office" webpage: Floor location; Federal Building requirements (for example Photo ID required); and types of payments accepted at the particular TAC.
- The TAC in Colorado Springs (much smaller than Denver) has glass entry walls and security station on inside of glass, so signage is limited due to security concerns.
- A very important consideration is the appearance of TAC floor due to type of signage and the lack of prestige and authority communicated by signage use. For Example, at the Denver TAC, when exiting the elevator a person is unsure if they have arrived at the correct floor and in contrast, in the same building, the Dept. of Labor one floor down, has big, bold, gold lettering across the entire entry wall that identifies the department and provides due regard for the agency. The only sign identifying the TAC was a 18" x 8" piece of paper taped to the entry way.
- Dictates of building management have an effect on signage. For example building management allows for signs in frames hung by nails, but not using Velcro.
- Purpose and intent of each sign should be included in the IRM. For example, the "No Camera" sign, does that include laptops with video capabilities? Or, does the "No Cell Phone" also apply to texting or use of laptops.
- If TV's are in use in the TACs – they should be used for information not entertainment
- Develop a partnership among the Field Assistance, SPEC and Media Relationship, so that signage or handout can be developed early-on in the tax season that will provide information about (SPEC) free return preparation sites, maps of locations, times, etc. Currently, TAC employees spend a fair amount of time during the busy tax season in trying to provide this information; mainly, because of the lack of coordination and early SPEC site identification.

AREA 4 #8 MISSOULA, MT

TAC Visit Missoula Montana June 21, 2010

The office is located in a string of new buildings that all house some government offices – Federal, State or Local. The Internal Revenue has been in this location for 10 years so most people know where they are. The State of Montana Department of Revenue is across the hall from the IRS.

There are large signs outside the building letting you know who is located in which building and the parking lot is so you can drive right by the front door and park 20 feet away. Once you enter the front door of the building, you are faced with stairs and a small lobby area. There are signs on the bulletin board instructing you to go upstairs for IRS; there are also signs on the first landing (which you can see from the front door, but can't read) telling you the hours in English and Spanish. Once you go up the last flight of stairs, you see a homemade sign that says "IRS" with arrow pointing left. There are shelves of the most common forms in the landing – large windows so you can see. There are signs on the wall next to the door to the TAC: No food & drinks; No cell phone; hours (small blue sign); Closed for lunch; and the sign that says what they can do at this office. There is also a phone on the wall, but no indication what you use it for.

There is a guard sitting and reading a book inside the office. You are presented with a Q-Lite machine right inside the door. It doesn't show you where you are in line until you walk around to set down and then only if you look up. There was no one there when I arrived, but someone came in right when I set down. He walked right to the counter and called the assister by name. He then used his cell phone to call his wife so she could talk to the assister. The conversation was not long and his left soon after.

The manager, Vicki Sandifer, came out and we visited in the lobby since no one was there. She is brand new to the management position and her office is in Great Falls so she was not real familiar with this office. The assisters (3) came up to the counter and helped answer the questions.

This office is to receive the "new" TAC model offices – where the assisters are each in a cubicle with a door. They didn't know how soon or long that would be, though!

The required signs were up on two walls and on the third wall was a clock and large picture. There were three (3) No Cell Phones signs – red in color. The assisters all said that that was the most abused rule and the signs needed to be bigger. They didn't think that the signs needed to be in Spanish at least in Missoula. Russian was a more needed language although no one there could speak it. They had never used the OPI line. They also said that the Russians always bring someone who can speak English with them. The office in Kalispell uses the OPI line more because they do more W-7s. {W-7 is a form to request an Individual Taxpayer Identification Number if you do not qualify for a Social Security Number}. Kalispell is 50 miles from the Canadian border.

The biggest complaint from the assisters was that people didn't realize the difference between the IRS and State of Montana Revenue Department and the use of cell phones in the office. When the office is closed for lunch, people wait in the hall area with no chairs or benches. There are only 6 chairs in the waiting room so some people do have to stand around in the office.

There is a phone inside the office that taxpayers can use to get help if the office is real busy. It is a direct line to the "1040" number so at times it is real busy and faster to wait in line. When the office remodels they will have a "self-help" computer for taxpayers to use.

None of the people in the office had ever heard of TAP so I left pamphlets and ink pens. I also explained what we were all about.

AREA 5 #1 OAKLAND, CA
AREA 5 #2 SAN JOSE, CA

Oakland and San Jose TACs

I visited the Oakland TAC and San Jose TAC. Both are large TACs and are usually very busy. The Oakland TAC is located in a government building (federal). All those who enter must pass through security and show photo identification. The TAC is not very easy to find as the signs directing taxpayers to the TAC are limited. The San Jose TAC is not located in a government building and so you can walk right in. Both of these TAC use the full Q-Matic system. Each person who wishes to be helped by the TAC must first talk to a receptionist who determines the main reason for the visit and uses the Q-Matic system to classify the visit. There are no signs which address this; there is simply one line to talk to the receptionist. There is often a line to see that person. If a person attempts to walk in without talking to the receptionist, she tries to stop them to find out the purpose of the visit, which is often to pick up forms. Forms are located on a rack on the far wall of the both TACs. The forms seemed to be pretty well stocked in both TACs. Things (payments, tax returns, correspondence) cannot just be dropped off. Each person must be seen by a person. This is to be sure that whatever is being dropped off has all the relevant information for it to be addressed. The only exception to this is around April 14-15. If they get large numbers of people coming in with tax returns, they will accept those.

The signs are located throughout the TACs on the walls. They are not all in one place, but distributed throughout the TACs. Because the TACs are large, the presence of signs does not present a cluttered look. All of the standard signs are there. There were not any unusual signs. The only nonstandard sign was a sign on the outside of the door which led to the back area of the TAC which said "Do not enter." This was the case in both San Jose and Oakland.

Both managers have been with the IRS for many years. The manager of the Oakland TAC has managed the San Francisco TAC in previous years. The manager of the San Jose TAC also manages the Salinas TAC which is about an hour south of San Jose and it much smaller.

Both managers had very similar viewpoints about their TACS and the signs. For the most part, taxpayers do not read the signs. They attributes this to various reasons. Some of those that come in are illiterate and cannot read. Some cannot read English. Others are very stressed because of having to come into the TAC to solve a tax problem that all they are focused on is their problem. Neither manager has any problem with the signs being there (for the few that do read them), but doesn't find the process particularly effective since most of the taxpayers do not read the signs. They both said that the placement of the signs is correct as it does not put all the information in one place for people to sort through. The manager of the Oakland TAC said that she hopes that the placement avoids information overload.

Both managers did not like the idea of handing each person an informational packet of the signs was a good idea. Those who are going to read the signs read them; those that will not read them aren't going to read the packet. They both mentioned that it would add to the clutter that people leave behind.

There have not been any problems, complaints or criticisms of the signs. They felt that the signs are helpful for the few that do read them. Since a few do read them, it does contribute to the office being run more efficiently.

Most of the repetitive questions are addressed by the signs. Taxpayers just don't read them. Neither couldn't think of any signs that she would like to see added.

Most of the people who come into the TAC do speak some English or bring someone with them who speaks English. However, they do get a significant number coming in that do not speak English. The most common languages are Spanish, Chinese, and Vietnamese in Oakland. There are several dialects within the Chinese and Vietnamese languages. There are lots of other languages too, but these are the most common in Oakland and San Jose. The San Jose manager said that the predominant language is Spanish and at that TAC, many taxpayers do not speak English. As far as providing signs in other languages, both managers felt that would be very difficult to address since each TAC is different. Their most common languages might not be the same as another TAC and those whose language was not represented might be irritated.

At both offices, if a person has an appointment with a Tax Auditor or a Revenue Officer, they should have a letter with them that directs them to a different floor. Most audits are conducted on the fourth floor. If someone comes in to the TAC and has an appointment with Tax Auditor or Revenue Officer, they are directed to the appropriate floor.

Both managers said that they knew they are getting a TV but are not yet sure what will be played on it. If it's a news feed or something generic like that, it will help pass the time for taxpayers waiting to be helped. Taxpayers can wait quite a long time to be helped (up to a couple of hours) depending upon the time of the day and what the issue is.

Both thought that having a video which addresses what is on the signs might be helpful for some taxpayers. Movement and sound often attracts more attention than just signs on the wall. But, they are concerned about the languages, again, because there are so many and how do you select the language to be used in that TAC.

ATTACHMENT 6: Excerpts from TAC Committee Member Reports Detailing Observations Made During Visits to Individual TACS from February – June 2010 Concerning: *Use of Ad-Hoc Signs*

- “There was signage everywhere, because of that no one really read the signs, except for the sign (handmade) that there was ‘no public restrooms for the clients to use.’” (Freehold, NJ)
- “There were signs as to what you were able to do at the TAC office, but sadly they were buried with the 10 ‘Catch a Break’ signs.” (Freehold, NJ)
- “Though not on the list of required signs, the ‘Catch a Break’ sign that is written in both English and Spanish was posted.” (Landover, MD)
- “There were two signs (Taxpayer’s Rights in English and Spanish) that had been printed off of the office printer, and were taped to the wall.” (Lacrosse, WI)
- “However, as soon as I approached the outside door there were computer generated signs taped to the glass doors warning people not to bring in cell phones or cameras or weapons. Unfortunately the signs were faded and not easily readable.” (Florence, SC)
- “Here too signs of hours were on the door in a temporary format since they change depending upon staffing. Actually there are permanent signs invalidated by the temporary ones.” (Florence, SC)
- “There was a ‘home made sign’ over the Q-Matic which had broken down that morning.” (Florence, SC)
- “There are signs in each of the offices that they do not accept cash. These are signs made on a computer.” (Myrtle Beach and Florence, SC)
- “The TAC itself is on the 7th floor. Exiting the elevator there is a large sign affixed to the wall with a large arrow pointing to the TAC and Armed Forces offices.” (New York, NY)
- Entrance to the TAC proper is off this room, down a short hallway, and through another set of double doors. The way is identified with several homemade ‘this way’ signs.” (New York, NY)
- “Signs in this TAC range from those made by word processing and computer printer on standard 8 x 11 copy paper (‘homemade’) to....” (New York, NY)
- “The assister cubicles have homemade signs in yellow and white including ‘slide to open’ and ‘do not pull or push’ affixed to the doors. Some cubicles have more than one homemade sign affixed to the doors. Some cubicles have more than one homemade sign affixed to the exterior. The restroom has a handmade sign ‘restroom.’” (New York, NY)
- “In the center of the waiting area are 3 quarter high cubicles with yellow homemade FSRP self-assistance signs.” (New York, NY)
- “There is a homemade sign that says ‘take a seat.’” (Poughkeepsie, NY)
- “The exterior door to the TAC has no signs except an 8-1/2 x 11 piece of typewriter paper in a plastic sleeve taped to the door.” (Fort Wayne, IN)
- “The most important sign is the one for “Take a Number” from the Q-Matic and there is no authorized

sign for that.” (Fort Wayne, IN)

- “If an additional sign is needed, approval can be obtained but with a lot of effort.” (Fort Wayne, IN)
- “A non-standard permanent, rigid, plastic, blue sign with the name of the facility and its normal hours is located adjacent to the entry door in the upper portion of the glass.” (Indianapolis, IN)
- “There is no perceived need to add, subtract, or change any of the standard posters. When the need arises, temporary posters may be created locally and displayed without need to seek approval from higher management.” (Indianapolis, IN)
- “There was a hand-made sign indicating that they were closed for lunch. That sign was mounted on the window using sticky wax that looked like chewing gum.” (Lafayette, IN)
- “There was a sign we had not seen before entitled, ‘Rules and Regulations Governing Conduct on Federal Property’ from GSA posted so that it would be noticed only upon exiting the TAC.” (Lafayette, IN)
- “Ms. Harris indicated that the existing signs are adequate and that the Schiller Park TAC does not feel a need to create its own signs; there were no additional signs that she would suggest creating.” (Schiller Park, IL)
- “On entering the small waiting room (only 5 chairs), the first thing I noticed was a computer-generated sign that said, ‘Do Not Yell Across the Room for Assistance. Sign in and be seated. Someone will be with you in a few moments.’” (Hattiesburg, MS)
- “She stated another problem in sharing an office with another IRS group was the customer could see others walking around and seeming NOT TO BE doing anything, so the customer would walk to the counter and yell to them, ‘Can you help me?’ This, also, was a problem for customers entering the TAC and both of the employees busy with customers. They would walk to the counter and yell, ‘Is anybody here?’ Or ‘Can anyone help me?’ In order to keep them from continually yelling for assistance, the employee would have to leave her cubicle and go to the counter to address that situation. Thus the sign on the counter that said, ‘Do Not Yell for Assistance, Sign in, Take a Seat, Someone Will Be With You In a Few Moments.’ She felt it was necessary for TAC employees to create signs that were pertinent to their own office situation.” (Hattiesburg, MS)
- “In general the required signs are posted and little else. The only exception being some posters associated with ARRA provisions. No handwritten signs were is evidence, although there were some locally prepared signs in the Ogden office.” (Boise, ID; Idaho Falls, ID; Pocatello, ID; and Ogden, UT)
- “In this office there are several computer prepared signs on white paper. Most are related on the instructions for the Q-Matic system. The standard operating hours poster with the insert for the office hours as a post-it note attached asking patrons not to take the sheet out of the slip sheet attached to the poster.” (Ogden, UT)
- “In all three offices, there are additional brochures, flyers and other information on tables in waiting areas.” (Boise, ID; Idaho Falls, ID; Pocatello, ID)
- “Signs in this TAC range from those made by word processing and computer printer on standard 8 x 11 copy paper (“no access” taped to a door, “no photographs”)” (Dallas, TX)
- “In addition to mandated IRS signs, on the front wall were three Center for Disease Control notices, matted and in nice pictures frames, dealing with how to cough and how to prevent spreading disease.... Also displayed were several EITC posters.” (Dallas, TX)

- “There is a stand and post (with sand in the base) with a very large downward pointing arrow to which are affixed by Scotch tape locally made (computer word processing/printer) copy paper sized (8 x 11) signs in English and Spanish saying “STOP, wait here until called)” (Farmers Branch, TX)
- “Taped with Scotch tape to the reception counter are yellow copy paper 8 x 11 signs demonstrating how to make out a check to make payment to IRS in English and Spanish.” (Farmers Branch, TX)
- “Also at the reception desk is 8 x 11 sign ‘tell us if you or your spouse work for IRS.’ There is also a 8 x 11 sign asking customers to ‘wash you hands’ that seems to be a GSA provided sign.” (Farmers Branch, TX)
- “...sometimes the Q-Matic doesn’t work in which case assisters make up by hand ‘now being served’ number signs that they then place in the sleeves.” (Farmers Branch, TX)
- “The assister cubicles have multiple scotch taped signs 8 x 11 copy paper including cubicle number, instructions on opening the door and other information.” (Farmers Branch, TX)
- “The hours [of operation] that are printed on 8 x 11 copy paper inserted in the plastic sleeves mistakenly say in Spanish (but not in English) that the office is closed for lunch.” (Farmers Branch, TX)
- “A non-standard 8 x 11 copy paper ‘no photography’ sign is scotch taped to the front wall as is a 8 x 11 copy paper sign asking customers to ‘report suspicious activity’.” (Farmers Branch, TX)
- “One of the doors to the back room has scotch taped a poor quality photocopy of the standard ‘no access field admin’ sign. At the back of the room is a large, framed ‘IRS Mission’ sign...” Farmers Branch, TX)
- “A very important consideration is the appearance of TAC floor due to type of signage and the lack of prestige and authority communicated by signage use. For example, at the Denver TAC when exiting the elevator a person is unsure if they have arrived at the correct floor and in contrast, in the same building, the Dept. of Labor one floor down has big bold gold lettering across the entire entry wall that identifies the department and provides due regard for the agency. The only sign identifying the TAC was a 18” x 8” piece of paper taped to the entry way.” (Denver, CO)
- “Once you go up the last flight of stairs you see a homemade sign that says ‘IRS’ with arrow pointing left.” (Missoula, MT)
- “There were not any unusual signs. The only nonstandard sign was a sign on the outside of the door which led to the back area of the TAC which said ‘Do not enter.’ This was the case in both San Jose and Oakland.” (San Jose and Oakland, CA)

No observations on non-authorized or ad-hoc signs: Chicago, IL; Manchester, NH; Wheaton, MD, Jackson, MS

ATTACHMENT 7: Listing of Specific Observations about the Q-Matic System

TAC committee members observed the Q-Matic system not be used or being used improperly as follows:

- “When you walk in you need to look very carefully or have someone tell you that the Q-Matic system was clear across the room.” (Freehold, NJ)
- “The Q-Matic system allowed you to take a number but it was not working the assister had to call a number (no signage as to the Q-Matic system out of order that day.” (Freehold, NJ)
- “The Assister calls out from her cubicle (who's next) and then everyone in the waiting room needed to figure out who was next.” (Freehold, NJ)
- “The Q-Matic is at the far end of the room and unlikely to be seen by customers on their own.” (Poughkeepsie, NY)
- “Q-Matic notifies people "Now Serving.....At" and rings a chime. Servers call out the information also from the service cubicles, but this can be noisy and create confusion. The manager likes the Q-Matic voice announcement but evidently is not available there.” (Manchester, NH)
- “It was also interesting to note that the Q-Lite system was tucked away in the corner, unplugged. When asked why it was turned off, the response was that the machine never worked, as it was never hooked up to her computer, so she would not know what number was next. Q-Matic system is really not needed in this particular TAC.” (La Crosse, WI)
- “A visual observation at the Milwaukee, Wisconsin office, a client came in and was not sure what button to push on the Q-Matic and another client waiting for service told the gentleman to just push other.” (Milwaukee, WI)
- “There was a "HOME MADE SIGN" over the Q-Matic which had broken down that morning.” (Florence, SC)
- “No authorized sign for the "Take a Number" sign.” (Wayne, IN)
- “The facility has a receptionist who hands out Q-Matic numbers from a machine kept behind the counter. There are no signs or information about the Q-Matic posted.” (Indianapolis, IN)
- “The greeter at the counter took the names of those arriving and assigned them to the next available assister. They did not use the Q-Matic.” (Jackson, MS)
- “In this office, there are several computer prepared signs on white paper, most related to the instructions for the Q-Matic system.” (Ogden, UT)
- “In the Ogden office, the full Q-Matic system is used. This office has only two staff so no greeter is available to help patrons navigate the Q-Matic system. Patrons are expected to select their category and await assistance. This has led to two main consequences. First, it has resulted in several locally prepared signs at the Q-Matic station explaining what the patron should do, and second, it has led to abuse of the system. Patrons, especially returning ones, know that the quickest way to get service is to push the payment button. I observed this to happen while I was in the office. I asked a patron logging in, what her business was, and she told me exactly that.” (Ogden, UT)

- “The mandated sign explaining Q-Matic is located behind the reception desk but it is irrelevant because tickets are handed out by the receptionist.” (Dallas, TX)
- “The Q-Matic "Now Served" electronic sign is located at the left front of the waiting area and cannot be seen easily (or at all) by those sitting in the first and second rows at the far right end of the area.” (Dallas, TX)
- “'No Cell Phone' sign is taped to and hangs from the Q-Matic number display.” (Farmers Branch, TX)
- “The Q-Matic display cannot be seen from all parts of the waiting room and it is necessary for the assister to call out the number being served and what cubicle to go to. Now, the only audible sound is a "ding" intended to draw attention to the Q-Matic board but fails to do so, even if it could be seen.” (Farmers Branch, TX)
- “You are presented with a Q-Lite system inside the door. It does not show you where you are in line until you walk around to sit down and then only if you look up.” (Missoula, MT)

ATTACHMENT 8: Excerpts from *The Taxpayer Assistance Center Committee Report on Improving the Payment Process in the TACs*, November 2009

“RECOMMENDATION 5: Q-Matic and Wait Time

Recommendation: The IRS should continue to: (i) refine its use of the Q-Matic system, (ii) educate customers in Q-Matic use, and (iii) develop performance information utilizing Q-Matic data.

1. The IRS is encouraged to continue use of the Q-Matic system in the TACs and to expand the receptionist role in assigning tickets to the waiting taxpayers, when practical.
2. The IRS is also encouraged to improve education through the use of signs to improve the Q-Matic process in offices where a receptionist is not available to assign tickets to taxpayers. Large prominent signs should be located immediately adjacent to the Q-Matic machine to explain how to select the service the taxpayer is there for. It should also explain not to select multiple services at one visit.
3. There should be prominent signs in all TACs explaining that taxpayers may not be helped in the order in which they arrived. Better communication to taxpayers will result in smoother operations in all of the TACs.

Rationale: The Q-Matic system is an excellent system to prioritize the assistance of taxpayers in the local TACs. It allows taxpayers who the IRS wants to see first (for example, those making payments) to be prioritized for faster service. It provides the IRS with important information regarding the issues that taxpayers are coming to the TACs for, the taxpayers' wait times, and the time required to help the taxpayer. It allows the IRS to determine patterns of visits by taxpayers based upon the time of day that larger or smaller numbers of taxpayers are in the TACs. It is a great tool to plan for staffing at the TACs. It also allows the manager of an individual TAC to understand who is waiting in the lobby and adjust staffing accordingly to streamline taxpayer assistance.

Other organizations (such as the California Department of Motor Vehicles) also use the Q-Matic system efficiently.

In those TACs that are staffed by a receptionist the taxpayer is queried about the purpose of his visit. After determining the primary purpose of the taxpayer's visit, the receptionist then selects the Q-Matic ticket. This allows the taxpayer to be seen by a representative trained in that area and able to assist with the specific problem or issue.

Taxpayers are not necessarily seen in the order they arrive. Some of the problems with taxpayer dissatisfaction arise when taxpayers do not understand they may not be helped in the order they arrive.

Also, in the TACs that are not staffed, a taxpayer may not select the proper ticket describing the primary purpose for his visit. Or, if the taxpayer is “aware” of the prioritization based upon the ticket selected, he may push all of the buttons on the Q-Matic machine in order to be helped sooner.”

ATTACHMENT 9: Taxpayer Assistance Centers Onsite Inspection Checklist
(updated 03/20/2009 rev. 3)¹⁹

TAC Number (ODN)		Date of Inspection	
TAC Size Designation		Time in	
TAC Full Time or PT		Time out	
TAC Street Address		Reviewer 1	
TAC City, State Address		Reviewer 2	
TAC Manager First and Last Name		TAC Manager Phone	

Number of Clients present in the TAC:	Number of TAC staff present:	Number of workstations:

Number	Inspection Item	Reference	Yes	No	Comment
	Customer Service - Is the TAC professional, well organized, and clean?	IRM 21.3.4.3			
1a	Are forms in a separate location from the TAC?	IRM 1.4.11.4 (2)			
1b	If 1a is "No" - are self-service forms racks in the outer lobby or as near to the TAC entrance as possible.	IRM 1.4.11.4 (3)			
1c	If TAC is not on 1 st floor, are forms located on 1 st floor?	IRM 1.4.11.4 (2)			
2a	Was there an Initial Assistance Representative (IAR)/Individual Tax Advisory Specialist (ITAS) to direct	IRM 21.3.4.3.2(3)a			IRM 1.4.11.5 IARs are only authorized for large and medium TACs

¹⁹ Selected sections not relevant to evaluation of TACs by FA management have been deleted.

Number	Inspection Item	Reference	Yes	No	Comment
	Doc # 12126SP Cat # 37579E				
6g	No Cameras (ENG/SP) Doc # 12363 Cat# 48408A	IRM 1.4.11.4.1.4 and 21.3.4.3.12			We are exempt – TIGTA may need to take pics as part of our review process.
6h	At full-time and part-time offices, are the posted hours shown as 8:30-4:30 on scheduled days?	IRM 21.3.4.2			IRM 1.4.11.7 states only full time offices are 8:30 to 4:30
6i	Are all signs displayed where they can be easily seen?	IRM 21.3.4.3.12			
6j	Are any of the signs handwritten?				
	Are facilities adequately protected				
7a	Do IRS employees wear visible credentials?	IRM 1.4.11.4.1			
7b	Do visitors wear visible visitor's badges?	IRM 1.4.11.4.1			This section indicates visitor badges are optional it depends on the building.
7c	Do IRS employees who provide face-to-face assistance to taxpayers wear name tags?	IRM 1.4.11.4.1.2.1			
7d	Do employee name tags include the entire first name, last name, and employee identification number?	IRM 1.4.11.4.1.2.1			
7e	Are work areas divided with screens to provide some privacy and limit disclosure?	IRM 21.3.4.5.4			The ITAS workstations were designed to provide adequate customer space with additional privacy provided by a dutch door, which the customer can close. (TAC Design Guide)
7f	Do employees have a space to store their personal items to ensure they don't co-mingle their items with taxpayers' items? (Observe and ask Manager)	March 2006 Power Point			
7g	Does the manager have a copy of the current Occupant Emergency Plan/Guide	IRM 1.16.6			Note the date of the plan.
7h	Are visitors screened through a magnetometer? (If magnetometer not present mark comment box "N/A")				
7i	Are visitor's personal items X-rayed? (If				

Number	Inspection Item	Reference	Yes	No	Comment
	X-ray device not present mark comment box "N/A")				
7j	If "No" to 7i, are personal items physically searched?				
	Cash/Sensitive Items				
8	Are there any payment drop boxes at the site? (Payment drop boxes are not authorized in TACs.)	IRM 21.3.4.3.1			Payment drop boxes are not authorized in TACs. All payments must be accepted in person.
8a	Determine if a cash box is kept at the site:	IRM 21.3.4.7 (8)			A cash box used to store checks, 809 books, and cash.
8b	Is it a metal container with riveted or welded seams?	IRM 21.3.4.7 (8)			
8c	Does it have either a key or combination lock?	IRM 21.3.4.7 (8)			
8d	Are the keys or combination controlled?	IRM 21.3.4.7 (8)			

IRM 1.4.11 Field Assistance Guide for Managers November 1, 2008
IRM 21.3 Field Assistance October 1, 2008

