

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Lack of Contract Oversight Led to Inoperable Kiosks at Taxpayer Assistance Centers

August 8, 2025

Report Number: 2025-IE-R024

HIGHLIGHTS: Lack of Contract Oversight Led to Inoperable Kiosks at Taxpayer Assistance Centers

Final Evaluation Report issued on August 8, 2025

Report Number 2025-IE-R024

Why TIGTA Did This Evaluation

A prior evaluation identified concerns that Facilitated Self-Assistance Kiosks (kiosks) located at some Taxpayer Assistance Centers (TAC) were inoperable. Because of these concerns, we initiated a separate evaluation to focus on the kiosks.

A kiosk is a computer terminal designed to give taxpayers the tools and support to help themselves to IRS services. Available services included: Free File and fillable tax forms; Where’s My Refund; the Interactive Tax Assistant tool providing answers to tax law questions; Earned Income Tax Credit Assistant; Online Payment Agreement; Forms and Publications; the Get Transcript Employee Identification Number application; and the Electronic Federal Tax Payment System.

We initiated this evaluation to determine the effectiveness and efficiency of kiosks located within TACs.

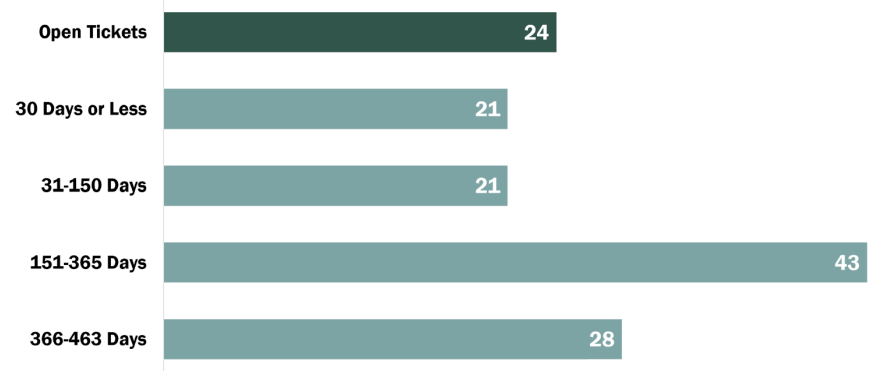
Impact on Tax Administration

As part of its efforts to transform tax administration, one of the IRS’s areas of focus is the accessibility and availability of taxpayer services. Kiosks provide alternative service options by expanding self-service assistance to taxpayers.

What TIGTA Found

In April 2024, the IRS had 100 kiosks located at 37 TACs. We found that 55 kiosks were operational, 40 were inoperable, and the status of 5 was unknown.

The IRS awarded a firm fixed-price contract in June 2021 for the monitoring and maintenance of the kiosks. During our review, the IRS was in Option Year 3 of the contract. When a kiosk was not working, the TAC manager submitted a service ticket to the contractor. According to IRS management, 137 service tickets were outstanding from February 2023 through August 2024. We found 24 tickets were open (*i.e.*, the contractor had not performed work on these tickets). The time needed to close the remaining 113 tickets ranged from 30 days or less to 463 days.



In our prior evaluation, TAC managers indicated that the contractor was slow to respond to service requests. Kiosks were left inoperable for long periods of time. The lack of proper oversight of the contract resulted in the IRS paying approximately \$500,000 annually to a contractor that did not timely perform the necessary services for the kiosks to remain operational. After we informed IRS management about our concerns, they indicated the plan was to work with the existing contractor to make the kiosks operational by December 31, 2024. In January 2025, we visited eight TACs with inoperable kiosks and found the machines were still not working. We subsequently learned the IRS did not exercise the contract’s option year for 2025, and the agency was discontinuing the kiosk program. IRS management did not state plans to cancel the contract until after we expressed concerns about the number of inoperable kiosks.

While we support the IRS’s decision to discontinue the current kiosk program, we believe that offering taxpayers a self-service option could be beneficial as the IRS reduces and restructures its workforce.

What TIGTA Recommended

We recommended that the IRS perform a study to determine whether a new kiosk program that uses updated technology, or deploys laptops to TACs, would provide effective and efficient self-service options to taxpayers. The IRS agreed with the recommendation and plans to implement the appropriate corrective action.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: August 8, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM:

Nancy A. LaManna

A handwritten signature in cursive script that reads "Nancy LaManna".

Deputy Inspector General for Inspections and Evaluations

SUBJECT:

Final Evaluation Report – Lack of Contract Oversight Led to Inoperable Kiosks at Taxpayer Assistance Centers (Evaluation No.: IE-24-046-I)

This report presents the results of our review to determine the effectiveness and efficiency of Facilitated Self-Assistance Kiosks located at Taxpayer Assistance Centers. This review is part of our Fiscal Year 2025 Annual Program Plan and addresses the major management and performance challenge of *Taxpayer Service*.

Management's complete response to the draft report is included as Appendix II. If you have any questions, please contact me or Kent Sagara, Director, Inspections and Evaluations.

Table of Contents

<u>Background</u>	Page 1
<u>Results of Review</u>	Page 2
<u>The Kiosk Program Lacked Proper Oversight</u>	Page 3
<u>Recommendation 1</u> :.....	Page 6
<u>Appendices</u>	
<u>Appendix I – Detailed Objective, Scope, and Methodology</u>	Page 7
<u>Appendix II – Management’s Response to the Draft Report</u>	Page 8
<u>Appendix III – Abbreviations</u>	Page 10

Background

Taxpayer Assistance Centers (TAC) provide face-to-face assistance to taxpayers who cannot resolve their tax-related issues through other methods or who choose to obtain information and assistance in person. As part of its efforts to transform tax administration, one of the Internal Revenue Service's (IRS) areas of focus is the accessibility and availability of taxpayer services.

In April 2024, the IRS had 100 Facilitated Self-Assistance Kiosks (hereafter kiosks) at 37 of its 363 TACs. The kiosks are stand-alone booth structures installed in 2011. The kiosks open in the front and are hooked up to a laptop computer. The machines appear dated and do not use modern technology. For instance, instead of using a computer mouse, which most individuals would be familiar with using, the kiosks use a trackball to navigate through screens. The kiosks connect to the IRS.gov website and offer self-service assistance to taxpayers visiting the TAC.



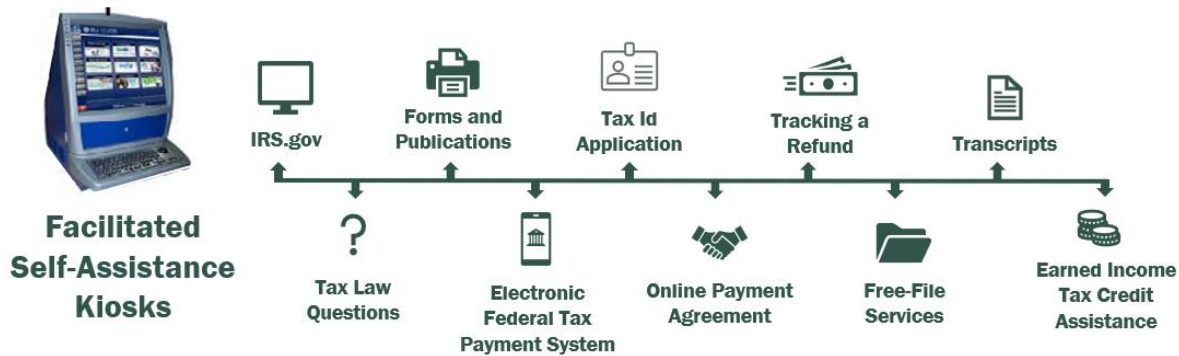
Left: Image of a kiosk main screen. Right: A kiosk at the TAC in Fort Worth, Texas. (TIGTA photos).

Taxpayers are not required to make an appointment to use a kiosk. According to IRS internal guidance, when a taxpayer walks into a TAC, they are greeted by an Initial Assistance Representative (IAR). The IAR asks questions to determine what assistance the taxpayer needs. If the need can be addressed on the IRS.gov website, the IAR will explain that the TAC has kiosks that can provide assistance.

When a taxpayer decides to use a kiosk, the person sees a main menu page that lists the most common IRS services. The taxpayer clicks on the page they want and then enters any personal information needed to complete the task. If the taxpayer needs to print a document, a TAC employee will retrieve the documents from a dedicated printer housed in a secure IRS space.

The benefits of using kiosks include shorter wait times for taxpayers, and the ability to use Free File and other services not readily available at TACs. For instance, taxpayers can obtain prior year tax forms and apply for an Employer Identification Number online and receive the number before leaving the TAC. Figure 1 summarizes services available using a kiosk.

Figure 1: Services Offered at Kiosks



Source: IRS internal guidance.

The IRS's Field Assistance program office is responsible for the administration, procedures, policy, and guidance of TACs. The office provides quality service to taxpayers requiring face-to-face assistance and educates taxpayers about services available to them throughout all channels, including self-service.

An IRS headquarters Field Assistance employee manages the kiosk program and is responsible for ensuring that the machines are fully operational and available at each designated TAC. The IRS has a fixed-price contract that covers all hardware, network connectivity, printing, and kiosk support.

During our prior evaluation that assessed the readiness of TACs for the 2024 Filing Season, we identified concerns with the kiosks.¹ Due to these concerns, we initiated a separate evaluation to focus on the effectiveness and efficiency of the kiosk program.

Results of Review

Of the 100 kiosks, we found that 55 were operational, 40 were inoperable, and the status of 5 was unknown. We could not reach managers at two TACs to determine the operability of the five kiosks.²

In our prior evaluation, TAC managers indicated that the contractor responsible for maintaining and ensuring that the kiosks are operational was slow in responding to service requests. The machines were left inoperable for long periods of time, with some kiosks not working for over a year. We also found that the IRS did not provide proper oversight of the contract. This lack of oversight resulted in the IRS paying approximately \$500,000 annually to a contractor that did not timely perform the necessary services for the kiosks to remain operational. IRS management did not state plans to cancel the contract until after we expressed concerns about the number of inoperable kiosks.

¹ TIGTA, Report No. 2025-IE-R010, [Improvements Are Needed to Ensure That Taxpayers Are Receiving a Quality Experience When Visiting a Taxpayer Assistance Center](#) (February 2025).

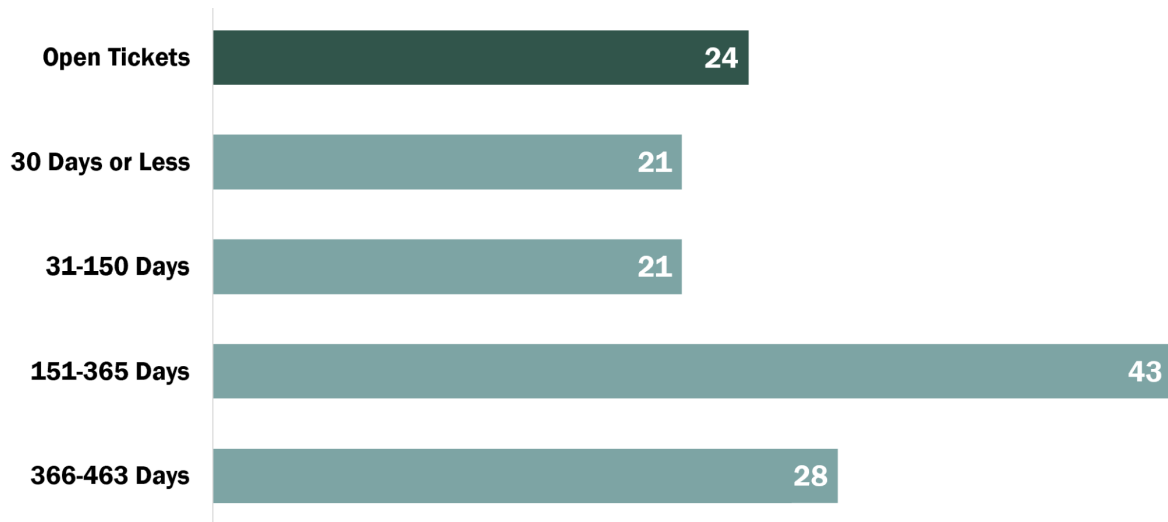
² We did not receive a response from TAC managers in Washington, D.C. (3 kiosks); and Charlotte, North Carolina (2 kiosks); therefore, our evaluation only included 95 of 100 kiosks.

The Kiosk Program Lacked Proper Oversight

We interviewed TAC managers in April 2024 and found that 40 of 95 kiosks (42 percent) were not operational. Additionally, TAC managers at 11 locations reported that the kiosks were not connected to a working printer, which prevented taxpayers from printing tax forms or other documents. TAC managers also indicated that the contractor responsible for maintaining and ensuring that the kiosks are operational was slow in responding to service requests. In some instances, the kiosks were not working for over a year.

When a kiosk becomes inoperable or encounters issues that cannot be resolved with basic troubleshooting, the TAC manager submits a service ticket to the contractor. According to IRS management, 137 service tickets were outstanding from February 2023 through August 2024. At the time of our review, 24 tickets were open (*i.e.*, the contractor did not perform work on these tickets). The time needed to close the remaining 113 tickets ranged from 30 days or less to 463 days (see Figure 2).

Figure 2: Kiosk Service Tickets Submitted From February 2023 Through August 2024



Source: TIGTA's analysis of kiosk service tickets from February 2023 through August 2024.

Although some of these service tickets were marked as completed, IRS management indicated this does not necessarily mean that the kiosk was restored or that the problem was resolved. We noted that the contractor marked 75 of the 137 service tickets (54 percent) with a "closed – no response" status. This status can mean that some action was taken, but the issue was not resolved. Examples include:

- A replacement key was shipped.
- An update was requested.
- A technician was scheduled to go to the site where the kiosk is located.
- A replacement monitor was shipped.

Instead of using the contractor's system to track service requests, IRS management stated that they held biweekly calls and relied on email communication from each field office to track issues related to the kiosks. However, based on the amount of time it was taking to repair the kiosks, these biweekly calls were not successful in monitoring the contract and ensuring that service tickets were addressed.

After we notified the IRS about our concerns with contract oversight, IRS management gained access to the contractor's service ticket tracking system in June 2024 and began having regular meetings with the contractor. IRS management wanted to improve communication with the contractor and adherence to the contractor's service-level agreement.

The kiosk contract did not include time frames for repairs

The vendor was responsible for providing fully managed services to supply and maintain the kiosks, including:

- ✓ All necessary hardware, software content, printer toner cartridges, network gear, cabling, wiring, live helpdesk, on-site support services, content management, and online reports.
- ✓ The setup, management, and support of high-speed internet service, as well as program management oversight.
- ✓ Printer support, on-site services, component repair or replacement parts, and printer toner replacement.
- ✓ Weekly reporting to the IRS program manager to ensure timely, fully managed services for supply and maintenance of the kiosks.

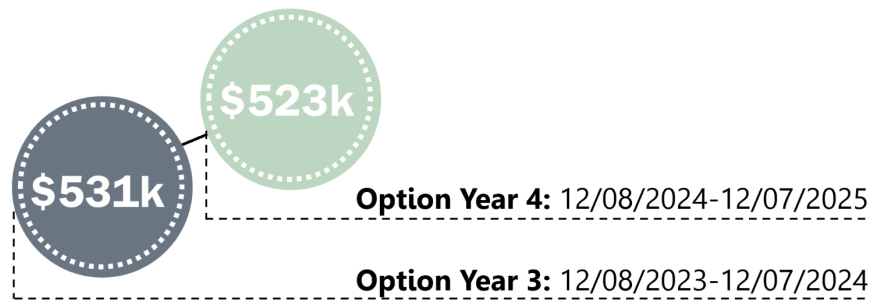
However, TIGTA evaluators identified certain items that were not a part of the contract, including:

- ✗ Concessions (*i.e.*, reduced payment amounts) for delays in repairing kiosks.
- ✗ Criteria for repair time frames.

IRS management stated that the contractor's service-level agreement outlines the contractor's commitment to customer support. We found that the contractor's customer support agreement outlines a 24-hour response time for repairs, on-site support within 48 hours, available hardware shipped within 48 hours, and expedient resolutions. However, this agreement was not included in the IRS's contract. Therefore, the contractor could not be held accountable for repair time frames.

The IRS awarded a firm, fixed-price contract in June 2021 for the monitoring and maintenance of the kiosks. During our review, the IRS was in Option Year 3 of the contract. According to IRS management, the fixed price structure was in place to ensure that the managed internet connection is consistently maintained and to prevent any added delays in resolving issues. Figure 3 shows the contract award for the remaining option years.

Figure 3: Kiosk Contract Option Years Remaining



*Source: TIGTA's analysis of kiosk contract option years remaining.
Information obtained from the IRS.*

For Option Year 3, the lack of contract oversight resulted in the IRS paying approximately \$500,000 to a contractor that was not performing the necessary services to get the kiosks working in a timely manner. In October 2024, IRS management informed us that the contractor was taking longer to repair the kiosks because parts were no longer being manufactured. However, the goal was to get all the kiosks working by December 31, 2024.

In January 2025, we visited eight TACs with inoperable kiosks and found the machines were still not working. We subsequently learned the IRS did not exercise the contract's option year for 2025, and the agency was discontinuing the kiosk program. For these reasons, we are not issuing any recommendations regarding oversight of the contract. As previously mentioned, IRS management did not state plans to cancel the contract until after we expressed concerns about the number of inoperable kiosks.

Taxpayers could benefit from operable kiosks

We believe that taxpayers could benefit from modernized and operable kiosks. A 2023 IRS customer satisfaction survey showed the following when comparing kiosk users visiting the TAC to non-kiosk users:

- Kiosk users reported significantly higher satisfaction with the service they received at the TAC, which increases their trust in the IRS.
- Tasks were easy to complete.
- The process took a reasonable amount of time.

IRS reports show that the number of taxpayers using kiosks drastically decreased between Fiscal Years (FY) 2017 and 2024. In FY 2017, 80,837 taxpayers used the kiosks. From January through July 2024, only 4,671 taxpayers used kiosks. The decline in usage could be attributed to the kiosks being outdated and inoperable. The machines were over 13 years old and nearly half of them were not working during the 2024 Filing Season.

While we support the IRS's decision to discontinue the current kiosk contract, we believe that offering taxpayers a self-service option could be beneficial as the IRS reduces and restructures its workforce. Since kiosks in TACs use laptop computers as a backbone, the agency could consider having laptops or another type of kiosk available for taxpayers to access IRS online services.

Lack of Contract Oversight Led to Inoperable Kiosks at Taxpayer Assistance Centers

Expanding self-service options at TACs would also help taxpayers in rural and underserved communities. Taxpayers in these communities may not have access to a computer, printer, or the internet at home. Kiosks could help them receive the services they need.

Recommendation 1: The Chief, Taxpayer Services, should perform a study to determine whether a new kiosk program that uses updated technology, or deploys laptops to TACs, would provide effective and efficient self-service options to taxpayers.

Management's Response: IRS management agreed with the recommendation. The IRS will assess the potential benefits and challenges of introducing a new program designed to offer modern self-assistive solutions for taxpayers.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to determine the effectiveness and efficiency of Facilitated Self-Assistance Kiosks located at Taxpayer Assistance Centers. To accomplish our objective, we:

- Reviewed processes in place to monitor the kiosks.
- Visited 6 TACs, conducted 29 telephone interviews with TAC managers, and determined that 40 of the kiosks were inoperable.
- Reviewed the volume of kiosk use and costs and determined whether the kiosks provided taxpayers with an efficient and effective way to obtain assistance.
- Reviewed maintenance request logs and determined the contractor's effectiveness in maintaining and repairing kiosks.
- Reviewed service requests and determined the length of time it took the contractor to make repairs for the kiosks to be operable.

Performance of This Review

This review was performed with information obtained from the Field Assistance function located in Atlanta, Georgia, and through site visits to various TAC locations during the period of June 2024 through February 2025. We conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards on Inspection and Evaluation*. Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Data Validation Methodology

We did not use data from computer-based systems for this evaluation. The information and data were testimonial evidence and were not validated.

Appendix II


Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

June 30, 2025

MEMORANDUM FOR NANCY A. LAMANNA
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
EVALUATIONS

FROM: Kenneth C. Corbin 
Chief, Taxpayer Services Division

SUBJECT: Draft Evaluation Report – Lack of Contract Oversight Led to
Inoperable Kiosks at Taxpayer Assistance Centers
(Evaluation No.: IE-24-046-I)

Digitally signed by Kenneth C.
Corbin
Date: 2025.07.01 07:42:19 -04'00'

Thank you for the opportunity to review and provide comments on the subject draft report. We launched the Facilitated Self-Assistance (FSA) kiosks as self-service option to expand tax services and support to taxpayers. These FSA kiosks enabled individuals to make payments, check refund status, and print transcripts or tax forms, without requiring in-person assistance or an appointment. The program helped reduce wait times and improved service delivery.

Since the installation of the FSA kiosks in 2011, the technology gradually became outdated. To address the challenges of aged and failing equipment, we worked with external stakeholders to improve how we tracked and prioritized maintenance. This strengthened our ability to manage repairs and monitor availability across locations. However, based on performance data and user feedback, we determined that the aging equipment no longer met service expectations or supported the needs of taxpayers. For that reason, we decided not to exercise an additional option year of the contract. We will focus on improving digital access to taxpayer services and delivering efficient, dependable support for all taxpayers. We are now exploring modern, cost-effective alternatives that ensure continued access to reliable self-service tools.

Our response to your specific recommendation is enclosed. If you have any questions, please contact me, or a member of your staff may contact Tracey Carter, Director, Customer Assistance, Relationships and Education, at 470-639-2975.

Attachment

Lack of Contract Oversight Led to Inoperable Kiosks at Taxpayer Assistance Centers

Attachment

Recommendation

RECOMMENDATION 1:

The Chief, Taxpayer Services, should perform a study to determine whether a new kiosk program that uses updated technology, or deploys laptops to TACs, would provide effective and efficient self-service options to taxpayers.

CORRECTIVE ACTION

We agree. We will assess the potential benefits and challenges of introducing a new program designed to offer modern self-assistive solutions for taxpayers in an efficient manner.

IMPLEMENTATION DATE

January 15, 2026

RESPONSIBLE OFFICIAL

Director, Field Assistance, Customer Assistance, Relationships and Education,
Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

Appendix III

Abbreviations

FY	Fiscal Year
IAR	Initial Assistance Representative
IRS	Internal Revenue Service
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration



**To report fraud, waste, or abuse,
contact our hotline on the web at
<https://www.tigta.gov/reportcrime-misconduct>.**

**To make suggestions to improve IRS policies, processes, or systems
affecting taxpayers, contact us at www.tigta.gov/form/suggestions.**

Information you provide is confidential, and you may remain anonymous.