



**Treasury Inspector General
for Tax Administration
Office of Audit**

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**FISCAL YEAR 2010 STATUTORY REVIEW OF
DISCLOSURE OF COLLECTION ACTIVITY WITH
RESPECT TO JOINT RETURNS**

Issued on February 19, 2010

Highlights

Highlights of Report Number: 2010-30-026 to the Internal Revenue Service Commissioner for the Small Business/Self-Employed Division and Commissioner for the Wage and Investment Division.

IMPACT ON TAXPAYERS

Internal Revenue Code (I.R.C.) Section (§) 6103(e)(8) gives joint filer taxpayers who are no longer married or no longer reside in the same household the right to request information regarding the Internal Revenue Service (IRS) efforts to collect delinquent taxes on their joint return liabilities. The IRS has implemented procedures for responding to requests from taxpayers concerning collection activity on their joint tax liabilities. TIGTA believes these procedures provide IRS employees sufficient guidance for handling these requests in accordance with the law.

WHY TIGTA DID THE AUDIT

This audit was initiated because the IRS Restructuring and Reform Act of 1998 added I.R.C. § 7803(d)(1)(B), which requires TIGTA to annually review and certify the IRS' compliance with I.R.C. § 6103(e)(8).

WHAT TIGTA FOUND

IRS procedures provide employees with sufficient guidance for handling joint filer collection activity information requests. However, TIGTA could not determine if the IRS fully complied with I.R.C. § 6103(e)(8) requirements when responding to written collection activity information requests from joint filers. IRS management information systems do not separately record or monitor joint filer requests, and there is no legal requirement for the IRS to do so. Furthermore, TIGTA does not recommend the creation of a separate tracking system.

WHAT TIGTA RECOMMENDED

TIGTA is not making any recommendations in this report.