
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



*Management of the Offer in Compromise
Public Inspection Program Continues
to Be a Concern*

October 22, 2018

Reference Number: 2019-IE-R001

This report has cleared the Treasury Inspector General for Tax Administration disclosures review process and information determined to be restricted from public release has been redacted from this document.

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Management of the Offer in Compromise Public Inspection Program Continues to Be a Concern

Highlights

Highlights of Report Number: 2019-IE-R001 to the Commissioner of Internal Revenue.

WHY TIGTA DID THIS STUDY

TIGTA previously reported that the IRS's offer in compromise (OIC) public inspection file program was unable to ensure that paper-based files were available for review at designated sites and properly redacted of sensitive taxpayer information. Specifically, files available for public review contained visible Taxpayer Identification Numbers. In response to our report, the IRS made a number of changes to the program, including the implementation of a monthly reconciliation process for the storage sites and conversion of paper-based OIC files to an electronic format. The overall objective of this evaluation was to determine whether the IRS OIC public inspection files are complete and properly redacted, and to identify any changes in the taxpayer experience when viewing public inspection files.

IMPACT ON TAXPAYERS

The Internal Revenue Code permits public inspection and copying of accepted OIC files. Once an OIC is accepted, the IRS uploads an electronic copy of the file to one of seven storage sites based on the taxpayer's geographical residence. To view the files, individuals must call the IRS in advance and request an appointment. If public inspection files are not properly redacted, public inspection sites expose sensitive taxpayer information to the risk of unauthorized disclosure and put taxpayers at risk of identity theft.

WHAT TIGTA FOUND

The OIC public inspection file program continues to lack adequate management oversight to ensure that the files are complete and sensitive taxpayer information is protected. TIGTA estimates that around 1 percent of taxpayer transcripts included in OIC public inspection files contained improperly redacted sensitive taxpayer information. This included visible Taxpayer Identification Numbers and the names of spouses not associated with the offers. The IRS stated that these redaction errors occurred because employees used incorrect procedures to create these transcripts.

In addition, TIGTA estimates that approximately 6 percent of OIC public inspection files were missing from the appropriate electronic file storage site at the time of our review. IRS management attributed the incompleteness to an ineffective inventory reconciliation process.



Although the IRS modified the process it uses to store files from paper folders to an electronic storage system, the experience remains the same for the taxpayer. Visitors must continue to access the files in person at the seven sites using printed versions of electronic files. IRS procedures require the creation of approximately 25,000 electronic public inspection files a year, regardless of a request for inspection. This requires a considerable, ongoing effort to create, review, reconcile, and store files that are viewed infrequently. IRS records indicate that during Fiscal Year 2017, only one individual reviewed the public inspection files.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Commissioner, Small Business/Self-Employed Division, consider alternative options to produce all OIC files, such as creating the files only when a visitor requests access. The IRS agreed with our recommendation and will determine the feasibility of creating the files upon request.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

October 22, 2018

MEMORANDUM FOR COMMISSIONER OF INTERNAL REVENUE

FROM: Gregory D. Kutz
Acting Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Evaluation Report – Management of the Offer in Compromise
Public Inspection Program Continues to Be a Concern (#IE-18-003)

This report presents the results of our evaluation to determine whether the Internal Revenue Service's (IRS) offer in compromise public inspection files are complete and properly redacted, and to identify any changes in the taxpayer experience when viewing public inspection files. This evaluation is a follow-up to our previous August 2016 report (Ref. No. 2016-IE-R008), *The Offer in Compromise Public Inspection Files Should Be Modernized*. This review addresses the major management challenge of Protecting Taxpayer Rights.

Management's complete response to the draft report is included as Appendix III.

Copies of this report are being sent to the IRS managers affected by the report recommendation. If you have any questions about this report, you may contact me or Heather Hill, Director, Special Tax Matters, Office of Inspections and Evaluations.



*Management of the Offer in Compromise Public Inspection
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*Management of the Offer in Compromise Public Inspection
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Abbreviations

IRS	Internal Revenue Service
OIC	Offer in Compromise
TIGTA	Treasury Inspector General for Tax Administration



*Management of the Offer in Compromise Public Inspection
Program Continues to Be a Concern*

Background

An offer in compromise (OIC) is an agreement between a taxpayer and the Internal Revenue Service (IRS) to settle a tax liability for less than the full amount owed. The IRS is authorized to settle a tax debt on one of three grounds: 1) a doubt that the tax liability can be collected in full, 2) a verifiable doubt as to the amount owed, or 3) to promote effective tax administration.¹

In the early 1950s, an IRS employee was indicted for taking bribes from taxpayers seeking to settle their outstanding tax liabilities, and a congressional investigation revealed that the IRS had accepted offers with generous terms from racketeers and politically connected individuals. In order to promote transparency, President Truman directed the IRS to open for public inspection any accepted OIC for one year after the acceptance.² Since that time, the number of OICs accepted each year has grown from a few hundred a year to nearly 25,000 annually.³

During the period covered by our review, a public inspection file included a copy of Form 7249, *Offer Acceptance Report*, and a redacted copy of the account transcript.⁴ To view the OIC files, a taxpayer must make an appointment in advance. Files are stored at one of seven sites based on the taxpayer's geographical residence. Figure 1 provides additional information on the public inspection sites and the corresponding States they serve.

¹ The IRS can accept an OIC under the concept of "effective tax administration" in situations for which collection in full could be achieved but would cause the taxpayer economic hardship or inequitable treatment.

² Exec. Order No. 10386, *Inspection of Files Covering Compromise Settlements of Tax Liability*, 17 FR 7685 (Aug. 22, 1952). The Internal Revenue Code further codifies public inspection and copying of accepted OIC files (26 U.S.C. § 6103(k)(1)).

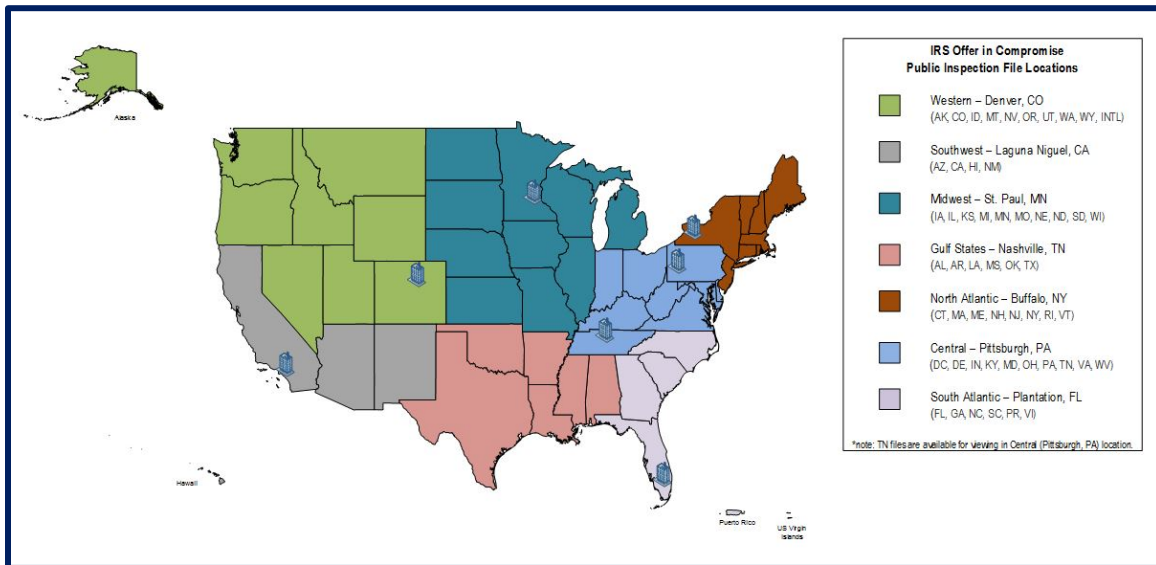
³ This total number reflects all files accepted during Fiscal Year 2017 (October 1, 2016, through September 30, 2017).

⁴ Effective March 2018, the IRS no longer requires a redacted copy of the account transcript. Therefore, a complete file requires only a copy of the Form 7249.



Management of the Offer in Compromise Public Inspection Program Continues to Be a Concern

Figure 1: IRS OIC Public Inspection Sites



Source: Treasury Inspector General for Tax Administration (TIGTA) analysis of IRS public website.

In August 2016, we reported that the OIC public inspection file program did not have adequate management oversight or sufficient controls to ensure that the IRS complied with Federal regulations, achieved program objectives, or adequately protected sensitive taxpayer information from potential disclosure.⁵ For example, we found that not all OIC files were available at designated sites and documented more than 300 instances of visible Taxpayer Identification Numbers in the files accessible to the public.

We also noted that because the IRS maintained OIC public inspection files in a decentralized, paper-based format, individuals requesting to view the files might have to travel a considerable distance to do so. This is because each public inspection site stored OIC files accepted only in a certain geographic area, and no public inspection site contained all accepted offers. The files were not searchable or indexed in any manner, other than by month of acceptance. We reported that the inconvenient sites and unsearchable, paper-based format of the files may have contributed to infrequent requests by the public to review the files.

We recommended that the IRS develop processes to convert paper-based OIC public inspection files to an electronic format and to consider the feasibility of creating an online public website that provided access to all accepted OIC files. We also recommended that the IRS develop additional policies and procedures to support the OIC public inspection file process and ensure that public inspection files met redaction requirements. In response, the IRS updated written procedures and expanded the use of automated redaction tools. In addition, the IRS implemented

⁵ TIGTA, Ref. No. 2016-IE-R008, *The Offer in Compromise Public Inspection Files Should Be Modernized* (Aug. 2016).



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a monthly file reconciliation process and created an electronic storage system for each public inspection site. Finally, the IRS consolidated the number of public inspection sites from 10 sites to seven.

The purpose of this review was to determine whether the OIC public inspection files were complete and properly redacted, and to identify any changes in taxpayer experience when viewing public inspection files. For additional information about the objective, scope, and methodology, see Appendix I.



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Results of Review

***Offer in Compromise Public Inspection Files Were Incomplete and
Continue to Put Sensitive Taxpayer Information at Risk***

OIC public inspection files were incomplete

The IRS has made some improvement since our last review to ensure that all OICs are available for public inspection; however, the files remained incomplete, *i.e.*, not available at designated sites. Based on our statistically valid sample, we estimate that 1,010, or approximately 6 percent, of the 17,609 OICs accepted between March 1, 2017, and October 31, 2017, were not available at the designated electronic storage site at the time of our review.⁶ This is an improvement over our last review in which we identified that approximately 12 percent of the files were not available.

Previously, Collection function employees were responsible for mailing paper copies of OIC files to the designated public inspection sites where site coordinators filed the offers in filing cabinets by month of acceptance. Since our last review, the IRS has made changes to the inventory process used to transfer and store files at the public inspection sites. In general, when an OIC is accepted, an electronic version of the file is uploaded to an internal document management and storage system. On a monthly basis, IRS Collection function management provides each inspection site with a list of all OICs accepted the prior month within the sites' geographic area of coverage. Each site coordinator is responsible for conducting an inventory review within 15 business days. IRS officials stated that the recently implemented monthly reconciliation process was not always completed as required, resulting in some files not being available on the electronic site prior to the announcement of our review.

⁶ We selected a statistically valid sample of 415 OICs accepted between March 1, 2017, and October 31, 2017. Initially, we were unable to find 40 OIC public inspection files. Of the 40 files, two files could not be found; two files were uploaded to the wrong public inspection site; seven files were uploaded to the site after the announcement of the TIGTA review; and 29 files were not uploaded to the OIC public inspection site as required. We are 95 percent confident that between 479 and 1,540 OIC files were not at the correct site at the time our review began.

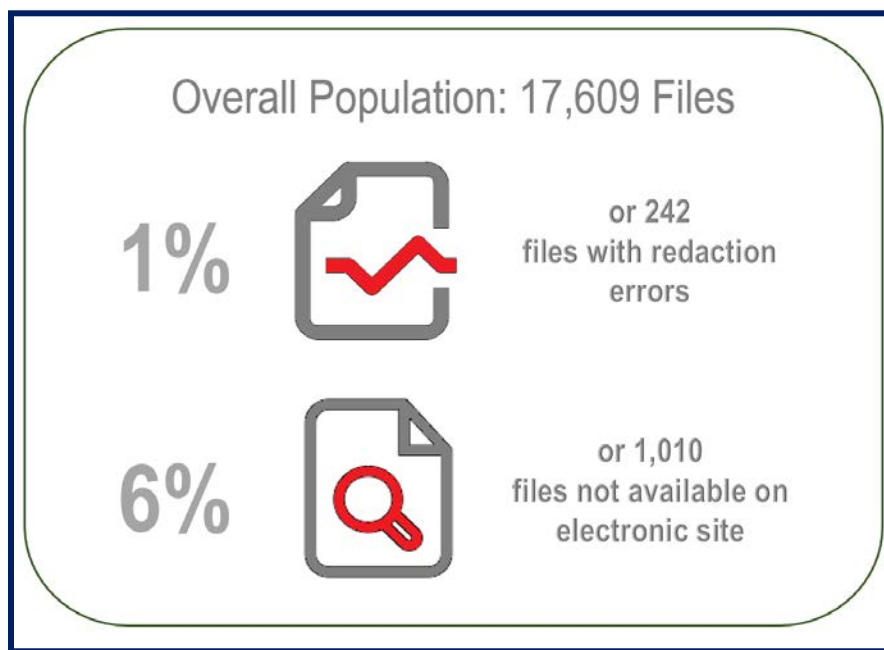


Management of the Offer in Compromise Public Inspection Program Continues to Be a Concern

Manual redactions continue to put sensitive taxpayer information at risk

We determined that ineffective redaction practices continue to put sensitive, legally protected taxpayer information at risk. Based on our statistically valid sample, we estimate that 242, or 1.4 percent, of the 17,609 OICs accepted between March 1, 2017, and October 31, 2017, were not properly redacted.⁷

Figure 2: Overall OIC Population Estimates



Source: Estimates developed by TIGTA's contracted statistician.

Internal Revenue Code Section (§) 6103 protects the confidentiality of taxpayers' returns and return information. However, it does permit disclosure of accepted OIC files to members of the public.⁸ The Internal Revenue Manual outlines procedures to protect sensitive taxpayer

⁷ We reviewed a statistically valid sample of 415 OICs accepted between March 1, 2017, and October 31, 2017. We identified eight OIC files that were not properly redacted. We are 95 percent confident that between eight and 521 OIC files were not properly redacted.

⁸ Internal Revenue Code § 6103 (k)(1).



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information in public inspection files.⁹ Specifically, it requires the redaction of the following information:

- Taxpayer Identification Numbers – The full taxpayer Social Security Number (both the primary and secondary number, if joint), Employer Identification Number, *etc.*¹⁰
- Name and Social Security Number of a co-obligor spouse if the spouse is not a party to the compromise.
- Address (house number and street name) and +4 of the zip code.
- Number of exemptions, filing status, adjusted gross income, taxable income, Principal Industry Activity Code, and transaction codes with no dollar amounts.

We determined that the redaction errors we observed occurred primarily because IRS employees occasionally used manually redacted transcripts instead of systematically redacted transcripts. As we previously reported, the Automated OIC system¹¹ can automatically redact the transcript, which greatly reduces the risk for human error. Figure 3 provides examples of the types of redaction errors we identified.

⁹ Internal Revenue Manual 5.8.8, *Offer in Compromise – Acceptance Processing* (Oct. 20, 2016).

¹⁰ Taxpayer Identification Numbers can include a Social Security Number, Employer Identification Number, Individual Taxpayer Identification Number, or Adoption Taxpayer Identification Number. For the purpose of clarity, we will collectively refer to all types as Taxpayer Identification Numbers.

¹¹ The Automated OIC system systemically produces taxpayer letters/forms, provides inventory control, and allows for automated monitoring of the taxpayer's offer status.



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Figure 3: Consolidated Example of Transcript Redaction Errors

Data Request Transcript for: JOHN DOE AND JANE DOE Thu Jun 22, 2017

Offer #: 0123456789 TIN: 123-45-6789 Name Control: DOE

JOHN DOE
123 MAIN STREET
WASHINGTON, DC 12345-6789

FORM	TX PRD	TIN
1040	200312	***-**-****

SC Module Balance: \$12,345.67 MF Module Balance: \$12,345.67
Accrued Penalty: \$0.00
Accrued Interest: \$1,234.56
Total Mod Balance: \$13,580.23 Accrued To: 06/22/2017

TC	Code	Cycle	Trans Date	Amount	Ext Date
123		200637	04/15/2004	\$0.00	

Annotations:
- Name of a co-obligor spouse should be redacted if the spouse is not a party to the compromise.
- Taxpayer's Social Security Number should be redacted.
- House number, street name, and +4 of the zip code should be redacted.
- Transaction codes with no dollar amount should be redacted.

Source: Example generated by TIGTA based on files reviewed.

The IRS has pointed out that there is limited opportunity for the disclosure of sensitive taxpayer information because requests to review these files are infrequent. However, taxpayers have a right to expect that the IRS will protect their sensitive information in all circumstances. Identity theft continues to be a serious and evolving issue that has a substantial impact on tax administration. Based on the significance of our findings, we immediately notified the IRS of the redaction errors. At this time, we are not making a recommendation. The IRS has already revised its policies and no longer requires transcripts as part of a public inspection file.¹²

The Internal Revenue Service Should Consider Alternatives to the Current Offer in Compromise Public Inspection File Process

TIGTA previously recommended that the IRS consider the feasibility of creating an online public website to store OIC public inspection files in order to improve transparency and increase

¹² IRS, *Interim Guidance Memorandum – Changes in Procedures for Public Inspection Files (PIF) for Accepted Offers in Compromise (OIC)* (Effective March 15, 2018).



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access to the files. The IRS concluded that despite recent actions taken to reduce or eliminate the possible disclosure of sensitive taxpayer information, the potential risk of disclosure still existed due to human error. The IRS determined that the risk of exposing sensitive taxpayer information was too great to move forward with an online public website.

Consequently, visitors must continue to access the OIC public inspection files in person at the seven sites using paper-based files. We previously reported that these factors may have contributed to infrequent requests by the public to review the files. IRS records indicated that during Fiscal Year 2017, only one individual reviewed the public inspection files, and no one reviewed the files in the first half of Fiscal Year 2018.

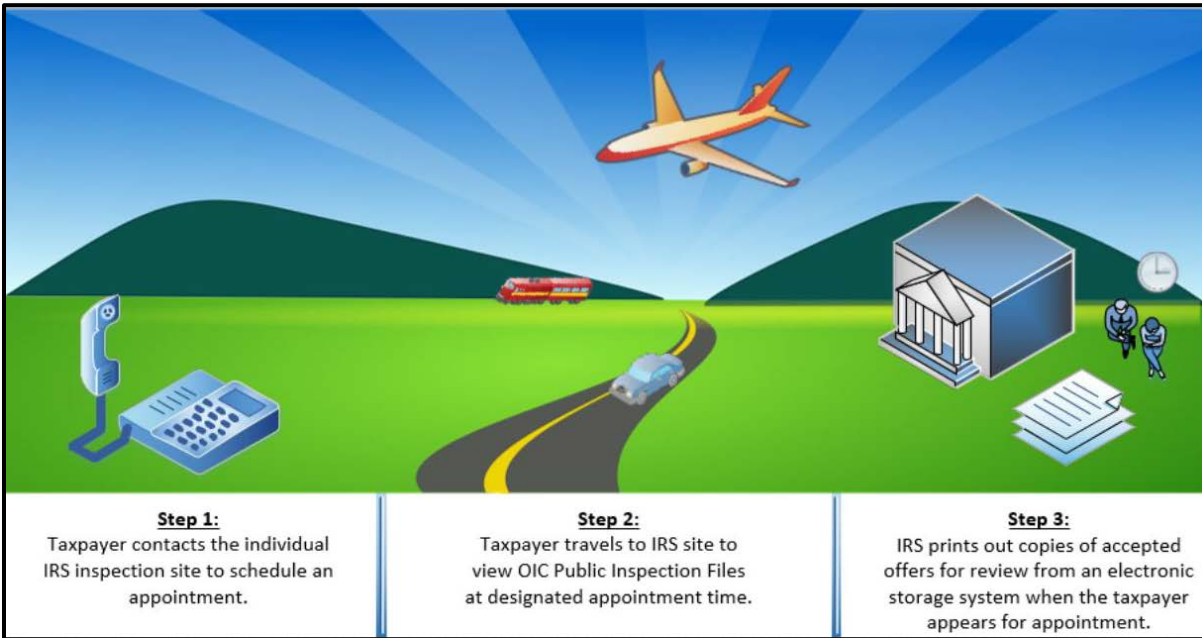
Although the IRS modified the process it uses to store files from paper folders to an electronic storage system, in a practical sense, the experience remains the same for the taxpayer. Visitors must continue to access the files in person at the seven sites using printed versions of electronic files. Figure 4 describes the current taxpayer experience when visiting an inspection site.¹³

¹³ OIC files are stored on an electronic storage system based on the taxpayer's geographical residence. According to the IRS, a visitor can request to view all files at the public inspection site. However, the one public inspection site we visited only permitted us to review OIC files for States assigned to that office.



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Figure 4: IRS OIC Public Inspection Taxpayer Experience



Source: Review of OIC public inspection file procedures and TIGTA site visit to a public inspection site.

The number of OICs accepted by the IRS each year has grown from a few hundred a year to nearly 25,000 annually. IRS procedures require the creation of one file per accepted OIC, regardless of a request for inspection. This requires a considerable, ongoing effort to create, review, reconcile, and store files that are viewed infrequently. The Internal Revenue Manual¹⁴ requires the periodic review of record filing operations in order to ensure that the most efficient processes are followed. In an era in which Federal agencies are being asked to do more with less, we believe the IRS should consider more cost effective alternatives to administer the OIC public inspection file program. For example, the site coordinators could produce public inspection files only when a visitor requests an appointment.

Internal Revenue Code § 6103 protects the confidentiality of taxpayers' returns and return information unless disclosure is authorized by one of the Code's exceptions to confidentiality. Some exceptions permit the IRS to disclose a taxpayer's information to a third party without the taxpayer's authorization. Internal Revenue Code § 6103(k) permits disclosure for certain miscellaneous tax administration purposes, including disclosure of accepted OICs. In addition,

¹⁴ Internal Revenue Manual 1.15.7.7 (Aug. 10, 2017).



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the requirement to make OIC files available for public inspection for a period of one year after acceptance has been codified in the Code of Federal Regulations.¹⁵

The last comprehensive review of Internal Revenue Code § 6103 with respect to taxpayer confidentiality was conducted in Calendar Year 2000 when the Joint Committee on Taxation and the Secretary of the Department of the Treasury each reported to Congress on the scope and use of § 6103 provisions.¹⁶ At the time, OIC public inspection files contained the Taxpayer Identification Number of the taxpayer, *e.g.*, the Social Security Number in the case of an individual taxpayer, along with the taxpayer's name and full address. The IRS began redacting the taxpayer's Taxpayer Identification Number in Calendar Year 2008 and street address in Calendar Year 2011.

The Joint Committee on Taxation concluded that the disclosure of the Taxpayer Identification Number and street address was an unnecessary and unwarranted invasion of privacy, and the disclosure of this information provided an opportunity for identity theft and abuse. Moreover, the Secretary of the Treasury was concerned that disclosing the identity of taxpayers with accepted OICs may discourage taxpayers from entering into such offers. The Department of the Treasury stated that it did not believe taxpayer identity information should be made public in connection with accepted OICs and encouraged Congress to consider whether the reasons underlying the public inspection file program, ensuring compromises are not the result of favoritism or undue influence, still applied. The Department of the Treasury recommended that if Congress regarded the issue of public inspection as having continued importance, that purpose could still be accomplished by either redacting all identifying information from the public reports and/or by discontinuing public inspection and making the information available to the appropriate tax-writing committees of Congress.

A number of actions would be necessary should Congress want to make permanent changes to the OIC public inspection file program. For example, Congress would need to amend Internal Revenue Code § 6103(k), eliminating the public inspection exception to confidentiality. Subsequently, the IRS would need to revise regulations related to the OIC public inspection file program. A proposed revision to regulation would require the IRS to notify the public of the proposed change and to give them an opportunity to submit comments in support or opposition.

¹⁵ *Publication, public inspection, and specific requests for records; Accepted offers in compromise*, 26 CFR 601.702(d)(8) (2013).

¹⁶ *Report to The Congress on Scope and Use of Taxpayer Confidentiality and Disclosure Provisions Volume I: Study of General Provisions*, Office of Tax Policy, Department of the Treasury, October 2000. *Study of Present-Law Taxpayer Confidentiality and Disclosure Provisions as Required by Section 3802 of the Internal Revenue Service Restructuring and Reform Act of 1998, Volume 1: Study of General Disclosure Provisions*, Prepared by the Staff of the Joint Committee on Taxation, January 28, 2000.



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Recommendation

Recommendation 1: The Commissioner, Small Business/Self-Employed Division, should consider alternative options to producing all OIC files in anticipation of a request, such as creating the files only when a visitor requests access.

Management's Response: The IRS agreed with the recommendation and will determine the feasibility of creating the files upon request.



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Appendix I

Objective, Scope, and Methodology

The overall objective of this evaluation was to determine whether the IRS OIC public inspection files are complete and properly redacted, and to identify any changes in the taxpayer experience when viewing public inspection files. To accomplish this objective, we:

- Researched relevant statutes, regulations, IRS procedures, instructions and the Internal Revenue Manual.
- Interviewed IRS management about any changes to the Public Inspection File program that have occurred since our last review.
- Determined whether the OIC public inspection files were complete and properly redacted by reviewing a statistically valid sample of 415 cases from a population of 17,609 OICs accepted between March 1, 2017, and October 31, 2017. We developed a stratified random sample based on the seven public inspection file locations and the IRS business unit that accepted the offer (Small Business/Self-Employed Division or the Office of Appeals) for a total of 14 strata. In order to review the files, we obtained remote access to all seven IRS OIC public inspection file electronic sites.
 - We identified 40 files that were not available at the designated public inspection site at the time our review began. Based on the results of the testing, we projected what percentage of OIC files were not available for public inspection. We relied on TIGTA's contract statistician for these projections. We project that 1,010 of 17,609 cases accepted between March 1, 2017, and October 31, 2017, were not available for public inspection at the designated site. We are 95 percent confident that between 479 and 1,540 files were not at the correct location at the time our review began.
 - We identified eight files that were not properly redacted. Based on the results of the testing, we projected what percentage of OIC files were not properly redacted. We relied on TIGTA's contract statistician for these projections. We projected that 242 of 17,609 cases accepted between March 1, 2017, and October 31, 2017, were not properly redacted. We are 95 percent confident that between 8 and 521 files were not properly redacted.



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- Identified any changes to the taxpayer experience when requesting an appointment and viewing OIC public inspection files. We conducted an unannounced visit to the Laguna Niguel, California, site to evaluate whether visits are conducted in accordance with IRS procedures and to evaluate how revised procedures may have affected the taxpayer experience.

This review was performed during the period October 2017 through July 2018. We conducted this inspection/evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency Quality Standards for Inspection and Evaluation. Major contributors to this report were Heather Hill (Director), Frank O'Connor (Acting Manager) and Eleina Monroe (Lead Evaluator).



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Appendix II

Report Distribution List


Deputy Commissioner for Operations Support
Deputy Commissioner for Services and Enforcement
Commissioner, Small Business/Self-Employed Division
Chief, Office of Appeals
Director, Collection Policy, Small Business/Self-Employed Division
Director, Customer Assistance, Relationships, and Education, Wage and Investment Division
Director, Media and Publications, Wage and Investment Division
Director, Office of the Chief Risk Officer
Director, Office of Legislative Affairs
Director, Office of Research, Applied Analytics, and Statistics
Director, Return Integrity and Compliance Services, Wage and Investment Division
Director, Tax Forms and Publications, Wage and Investment Division
Director, Office of Audit Coordination



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Appendix III


Management's Response to the Draft Report


DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

COMMISSIONER
SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 17, 2018

MEMORANDUM FOR GREGORY D. KUTZ
ACTING DEPUTY INSPECTOR GENERAL FOR
INSPECTIONS AND EVALUATIONS

FROM: Mary Beth Murphy 
Commissioner, Small Business/Self-Employed Division

SUBJECT: Draft Evaluation Report – Management of the Offer
in Compromise Public Inspection Program Continues to
Be a Concern (Audit #IE-18-003)

Thank you for the opportunity to review the subject draft report which evaluated the IRS' process for making Offer in Compromise (OIC) files available for public inspection. An OIC is an agreement between a taxpayer and the Federal Government settling a tax liability for less than the full amount owed. To comply with the provisions of Internal Revenue Code § 6103(k)(1), the IRS maintains public inspection files for every accepted OIC for a one-year period. Historically, the public inspection file has been comprised of a redacted Form 7249, *Offer Acceptance Report*, and a redacted account transcript for each period of liability.

The IRS currently prepares approximately 25,000 public inspection files per year. We are pleased that you determined that personally identifiable information was properly redacted in over 98% of all files. We appreciate your recognition of the progress we have made and that you share our vision for the future of the program.

TIGTA last reviewed the public inspection file program in 2016. In response to that audit report, we made a number of changes to the program. Earlier this year we determined that the transcript was not a required component of the file, and in March we issued guidance that transcripts would no longer be included. We anticipate this will reduce the number of redaction errors. We also converted from paper-based OIC public inspection files to an electronic format, in which the public inspection files are housed on an internal website and printed upon request.

Although preparing and reconciling the public inspection files requires significant resources, public viewing requests for these files are very rare. While there is no statutory or regulatory requirement to track the frequency of visitors or the files



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reviewed, only one individual reviewed the public inspection files during fiscal year 2017, and no one reviewed the files in the first half of fiscal year 2018. TIGTA recommended the IRS consider more cost-effective alternatives for administering OIC public inspection files, such as creating the files only when a visitor requests access. We will determine the feasibility of creating the files upon request.

We appreciate your continued support and insight as we work to improve the efficiency of this process, allowing us to meet the requirement to make these files available to the public while still protecting the integrity of taxpayers' personal information. Attached is a detailed response outlining our corrective action to address your recommendation. If you have any questions, please contact me or Paul Mamo, Director, Collection Operations.

Attachment



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Attachment

RECOMMENDATION 1:

The Commissioner, Small Business/Self-Employed Division, should consider alternative options to producing all OIC files in anticipation of a request, such as creating the files only when a visitor requests access.

CORRECTIVE ACTION:

We agree with the recommendation. We will determine the feasibility of producing OIC public inspection files upon request.

IMPLEMENTATION DATE:

August 15, 2019

RESPONSIBLE OFFICIAL:

Director, Collection Policy, Small Business/Self-Employed Division (SB/SE)

CORRECTIVE ACTION MONITORING PLAN:

IRS will monitor this corrective action as part of our internal management system of controls.



To report fraud, waste, or abuse, call our toll-free hotline at:

1-800-366-4484

By Web:

www.treasury.gov/tigta/

Or Write:

Treasury Inspector General for Tax Administration
P.O. Box 589
Ben Franklin Station
Washington, D.C. 20044-0589

Information you provide is confidential and you may remain anonymous.