TIGTA’s Vision

To maintain a highly skilled proactive and diverse Inspector General organization with a record of protecting and promoting fair tax administration.

TIGTA’s Mission

Provide integrated audit and investigative, and inspection and evaluation services that promote economy, efficiency and integrity in the administration of the internal revenue laws.

TIGTA’s Core Values

**Integrity** - Maintain the highest professional standards of independence, objectivity and operational excellence in pursuit of TIGTA’s mission.

**Organizational Innovation** - Model advanced practices in organizational structure, audit, investigative, and inspection and evaluation methodology through adoption of cutting edge information technology.

**Value Employees** - Respect employees' dignity, contributions, work-life balance, and recognize diversity as fundamental to the strength of our organization.

**Commitment to Community** - Establish and maintain collaborative and professional relationships with other government and non-governmental stakeholders.
Overview
The Treasury Inspector General for Tax Administration (TIGTA) provides independent oversight of Department of the Treasury matters involving Internal Revenue Service (IRS) activities and the IRS Office of Chief Counsel. Although TIGTA is placed organizationally within the Department of the Treasury and reports to the Secretary of the Treasury and to Congress, TIGTA functions independently from all other offices and bureaus within the Department.

Office of Inspections and Evaluations
TIGTA's Office of Inspections and Evaluations (I&E) identifies opportunities for improvement in IRS and TIGTA programs by performing inspections and evaluations that report timely, useful and reliable information to decision makers and stakeholders.

I&E’s senior executive and staff engage in an ongoing process to assess the emerging issues likely to affect tax administration. This involves discussions with IRS executives, members of Congress and their staffs, and Department of the Treasury staff. Additionally, I&E staff coordinate their planned activities with TIGTA's Office of Audit and Office of Investigations.

If the Deputy Inspector General, I&E determines there is a need to respond to priority emerging issues, some of the projects listed may be deferred to a later date or cancelled.
Carried Over Reviews:

Post Filing of Earned Income Tax Credit (EITC) Outreach
The IRS issues reminder notices to taxpayers who did not claim the EITC but appeared to be eligible based on their tax return. Taxpayers who receive a reminder notice must complete, sign, and return the notice if they qualify for the EITC. The purpose of this evaluation is to determine whether the reminder notices are effective at reaching eligible taxpayers and increase EITC participation rates. (IE-16-006)

Joint Worker Misclassification Initiative with the Department of Labor
The misclassification of employees as independent contractors is a growing problem. In 2011, the IRS entered into a Memorandum of Understanding (MOU) with the Department of Labor as part of a joint effort to reduce worker misclassification. The purpose of this evaluation is to determine whether the duties and responsibilities outlined in the MOU were accomplished by the IRS and whether MOU objectives are being met. (IE-17-002)

Accuracy of Information Reporting by Federal Agencies
When Federal agencies make certain types of disbursements, such as payments to government contractors, or distributions from pensions, annuities and other retirement accounts, the payments must be reported to the IRS using an information return. These information returns must contain valid Taxpayer Identification Numbers (TIN) so that the IRS can match this information against payee income tax returns to ensure payees appropriately reported the payments on their returns. Federal agencies are required to withhold a certain percentage of the payment if a payee supplies an inaccurate TIN. The purpose of this evaluation is to determine whether Federal government agencies (1) are submitting accurate TINs on selected information returns, (2) comply with withholding requirements, and (3) are provided notification of inaccuracies by the IRS, when required. (IE-17-004)

IRS Facility Security Inspection
The IRS staffs over 500 facilities with varying security requirements. TIGTA will conduct on-site physical security inspections of a limited number of IRS facilities to determine whether physical security controls are in place to detect and deter unauthorized entry, and determine their compliance with security policies and procedures established in the Internal Revenue Manual and by the Interagency Security Committee. (IE-17-006)
IRS Pocket Commissions

IRS pocket commissions are designed to provide evidence of the holder's specific authority and responsibility when contacting taxpayers outside of IRS facilities and/or when conducting government business with Federal, State, local or foreign officials as authorized. The IRS issues two types of pocket commissions. Enforcement commissions are issued only to Criminal Investigation Special Agents while non-enforcement commissions are issued to other IRS employees with routine face-to-face contact with persons outside the IRS. The objective of this evaluation is to determine if IRS controls over non-enforcement pocket commissions are adequate and working as intended. (IE-17-008)

Virtual Service Delivery

Since 2012, the IRS has expanded the use of virtual services to allow IRS employees to help taxpayers through a virtual video connection when actual face-to-face contact is not possible. Currently, three IRS divisions use virtual service delivery to interact with taxpayers: Field Assistance within Wage and Investment, the Office of Appeals, and the Taxpayer Advocate Service. The objective of this evaluation is to assess the IRS’s strategy for providing virtual services to taxpayers, results to date, and plans for expansion, including the use of new technology. (IE-17-009)

New starts:

IRS Facility Security Inspections

The IRS staffs over 500 facilities with varying security requirements. TIGTA will conduct on-site physical security inspections of a limited number of IRS facilities to determine whether physical security controls are in place to detect and deter unauthorized entry, and determine their compliance with security policies and procedures established in the Internal Revenue Manual and by the Interagency Security Committee. (TBD)

Start: TBD

IRS Pseudonym Program

For safety and security purposes, IRS employees can in certain circumstances request a pseudonym or fictitious name to use when interacting with taxpayers. The use of pseudonyms was first allowed in 1992 and codified in the IRS Restructuring and Reform Act of 1998. Any IRS employee may use a pseudonym if adequate justification for the
use of a pseudonym is provided by the employee and use is approved by the employee’s supervisor before the pseudonym is used. The objective of this evaluation is to determine the effectiveness of the controls over the Pseudonym program. This will be TIGTA’s first review of the program. (TBD)

Start: TBD

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**Evaluation of IRS Pursuit of Employment Tax Multiple Offenders**

When employers fail to account for and deposit employment taxes, which they hold in trust on behalf of the Federal government, they are stealing from the government. These stolen funds include amounts used to fund important Federal programs such as Social Security and Medicare. Employment tax embezzlement is a felony punishable by up to five years in prison. Although egregious employment tax noncompliance is on the rise, employment tax investigations represented less than 3 percent of all cases initiated by the IRS Office of Criminal Investigation (CI) in FY 2015. TIGTA previously reported that although the IRS has identified hundreds of individuals that were assessed over $1 million in employment tax-related penalties, fewer than 1 in 10 were ever investigated by CI. The same is true for individuals found to be responsible for unpaid employment taxes for 10 or more employers. This follow-up evaluation will (1) identify all multiple offenders as indicated by IRS records for the last five years, (2) assess what, if any, efforts the IRS has taken to pursue criminal investigation of these cases; and (3) select a judgmental sample of cases not investigated by CI to determine why they were not pursued for criminal investigation. (TBD)

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**The Use of Taxpayer Customer Satisfaction Surveys to Improve IRS Processes**

The IRS currently conducts multiple customer satisfaction surveys. These range from telephone surveys completed by those receiving service from the IRS’s toll-free 1-800 line to questionnaires provided to taxpayers who visit Taxpayer Assistance Centers. The objective of this evaluation is to determine whether the IRS effectively uses customer satisfaction surveys to improve performance. (TBD)

Start: TBD
Call our toll-Free Hotline
To Report Suspected Waste, Fraud, or Abuse
in Internal Revenue Service Programs or Operations
1-800-366-4484
Information you provide is confidential and you may remain anonymous.