TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Fiscal Year 2026 Statutory Review of Restrictions on Directly Contacting Represented Taxpayers

August 31, 2026

Report Number: 2026-300-048

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

TIGTACommunications@tigta.treas.gov | www.tigta.gov

HIGHLIGHTS: Fiscal Year 2026 Statutory Review of Restrictions on Directly Contacting Represented Taxpayers

Final Audit Report issued on August 31, 2026 **Report Number 2026-300-048**

Why TIGTA Did This Audit

The IRS Restructuring and Reform Act of 1998 requires us to annually report on the IRS's compliance with the direct contact provisions of Internal Revenue Code (I.R.C.) Section (§) 7521 and the Fair Tax Collection Practices of I.R.C. § 6304(a)(2) during interactions with taxpayers or their representatives. These provisions of the law restrict the direct contact of taxpayers who are represented.

The Taxpayer Bill of Rights also guarantees taxpayers the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. In most situations, the IRS must suspend an interview if taxpayers request to consult with a representative, such as an attorney, certified public accountant, or enrolled agent. IRS Publication 1, *Your Rights as a Taxpayer*, includes a full list of taxpayers' rights.

Impact on Tax Administration

If taxpayers' rights to representation are not adhered to by the IRS, the taxpayer may not receive the guaranteed rights under the law and procedures to which they are entitled, and they may experience adverse outcomes such as:

- Unauthorized contact with represented taxpayers.
- Inconsistent treatment during collection actions.
- Missed deadlines and/or delays.
- Accelerated enforcement actions.

What TIGTA Found

Determining whether the IRS is complying with the right to representation and direct contact provisions is difficult. The IRS does not have a system to identify cases in which taxpayers have either requested consultation with a representative or in which an IRS employee bypassed a representative and directly contacted the taxpayer. To perform this review, we queried IRS data systems to identify cases in which taxpayers were represented, and we evaluated those cases.

Based on our review of a sample of cases, we found that Field Collection employees largely complied with taxpayers' rights under I.R.C. § 7521(c). We also interviewed 4 managers and 18 employees from the Small Business/Self-Employed Division's Field Collection function to evaluate their understanding of direct contact provisions. While most of these employees appeared to be familiar with the direct contact provisions and Fair Tax Collection Practices, interview responses revealed an inconsistent understanding of certain procedural requirements.

Specifically, we identified inconsistent understanding of procedures involving taxpayer-initiated contact, taxpayers' right to audio record in-person interviews related to the determination or collection of tax, and authorization coverage for additional tax periods. For example, 8 employees did not correctly explain procedures for responding to taxpayer voicemails, 10 employees misstated procedures involving taxpayer-initiated follow-ups, and 5 employees did not demonstrate awareness that taxpayers have 10 business days to consult a representative. Lastly, 10 employees incorrectly stated that audio recording of an in-person interview is not permitted.

What TIGTA Recommended

We recommended that the Director, Collection Policy, Small Business/Self-Employed Division should refine the training pertaining to taxpayer representation and clarify how taxpayers' rights to representation must be observed in enforcement procedures.

The IRS agreed to our recommendation and plans to implement corrective actions.

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20024

August 31, 2026

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Diana M. Tengesdal
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Fiscal Year 2026 Statutory Review of Restrictions on Directly Contacting Represented Taxpayers (Audit No.: 2026300003)

This report presents the results of our review to determine whether the Internal Revenue Service is in compliance with legal guidelines addressing the direct contact of taxpayers and their representatives as set forth in Internal Revenue Code (I.R.C.) Sections (§§) 7521(b)(2) and (c) and the Fair Tax Collection Practices set forth in I.R.C. § 6304(a)(2). This review is part of our Fiscal Year 2026 Program Plan and addresses the major management and performance challenge of *Improving Taxpayer Service and Protecting Taxpayer Rights*.

Management's complete response to the draft report is included as Appendix II. If you have any questions, please contact me or Matthew A. Weir, Assistant Inspector General for Audit (Compliance and Enforcement Operations).

Table of Contents

Background ..... Page 1

Results of Review ..... Page 2

Field Collection Employees Followed Procedures That Protect a Taxpayer's Right to Representation in Cases Reviewed ..... Page 2

Improvements Are Needed To Ensure That Employees Understand the Application of Direct Contact Provisions ..... Page 3

Recommendation 1: ..... Page 4

Appendices

Appendix I – Detailed Objective, Scope, and Methodology ..... Page 5

Appendix II – Management's Response to the Draft Report ..... Page 8

Appendix III – Glossary of Terms ..... Page 10

Appendix IV – Abbreviations ..... Page 11

Background

Taxpayers have a right to representation in matters before the Internal Revenue Service (IRS).[1] The Internal Revenue Code (I.R.C.) provides taxpayers the right to representation during interviews (hereafter referred to as the direct contact provisions).[2] In addition, the law protects a taxpayer's right to representation by prohibiting the IRS from contacting a taxpayer about collection matters if the IRS knows the taxpayer is represented (unless the taxpayer or the representative gives prior consent).[3] The right to retain representation is one of the ten fundamental rights outlined in the Taxpayer Bill of Rights.[4] IRS Publication 1, *Your Rights as a Taxpayer*, includes a full list of taxpayers' rights.[5]

The IRS Restructuring and Reform Act of 1998 requires us to annually report on the IRS's compliance with the direct contact provisions during interactions with taxpayers or their representatives.[6] Determining whether the IRS is complying with the right to representation and direct contact provisions is difficult. The IRS does not have a system to identify cases in which taxpayers have either requested consultation with a representative or in which an IRS employee bypassed a representative and directly contacted the taxpayer.

To designate power of attorney (POA) authority to a representative, a taxpayer files Form 2848, *Power of Attorney and Declaration of Representative*, with the IRS. A taxpayer can also choose to submit Form 8821, *Tax Information Authorization*, to allow a third-party designee to obtain tax information. However, Form 8821 does not authorize the third-party to represent a taxpayer during an audit or before the IRS in a collection matter. Both forms provide taxpayers with the option to request copies of notices and communications to be provided to their representative or designee. Once received and processed, the IRS records the POA or authorization in its Centralized Authorization File, a records system that stores authorization information from those forms. This system is linked to other IRS applications and is used by many IRS functions to determine when a taxpayer is working with an authorized representative.

Identifying the authorized representative during audit or collection activities is critical for IRS personnel because I.R.C. § 6103 prohibits the disclosure of tax return information to third parties unless the taxpayer has authorized the IRS to make the disclosure. In addition, the direct contact provisions originally enacted in 1988, as part of the Omnibus Taxpayer Bill of Rights, and as currently reflected in I.R.C. § 7521, created safeguards to protect the rights of taxpayers as part of a tax examination or collection action.[7] Specifically, IRS employees are required to:

- Stop the interview (unless required by court order or the interview is a result of a summons) whenever a taxpayer requests to consult with a representative, any person

[1] I.R.C. § 7803(a)(3)(I).

[2] I.R.C. §§ 7521(b)(2) and (c). See appendix III for a glossary of terms.

[3] I.R.C. § 6304(a)(2).

[4] I.R.C. § 7803(a)(3).

[5] IRS Publication 1, *Your Rights as a Taxpayer*, (September 2017).

[6] Pub. L. No. 105-206, 112 Stat. 685.

[7] Pub. L. No. 100-647, 102 Stat. 3730 (1988).

who is permitted to represent taxpayers before the IRS, such as a certified public accountant (CPA), attorney, or enrolled agent.

- Obtain their immediate supervisor's approval to contact the taxpayer instead of the representative if the representative unreasonably delays the completion of an examination, collection, or civil investigation.

The IRS Restructuring and Reform Act of 1998 directed the IRS to revise Publication 1, *Your Rights as a Taxpayer*, to better inform taxpayers of these rights. In addition, this Act added I.R.C. § 7803(d)(1)(A)(ii), which requires that we annually evaluate the IRS's compliance with the direct contact provisions.

The Small Business/Self-Employed (SB/SE) Division's Field Collection function is responsible for collecting delinquent taxes and securing unfiled tax returns through direct field contacts and enforcement actions conducted by revenue officers. Revenue officers conduct tax-related civil enforcement investigations, often interacting with taxpayers, taxpayer representatives, and third parties at their residences and/or places of business. This year's review focused on taxpayer rights and direct contact violations related to the SB/SE Division's Field Collection employees.

Results of Review

Field Collection Employees Followed Procedures That Protect a Taxpayer's Right to Representation in Cases Reviewed

We selected a judgmental sample of 81 taxpayers with authorized representatives from a population of 892 unique taxpayers (9 percent of the population). We identified this population through keyword searches of Integrated Collection System (ICS) case history narratives closed from July 1, 2024, through June 30, 2025.[8] Using keyword queries and data analysis, we identified cases with indicators of potential direct contact violations. I.R.C. §§ 7521(b)(2), 7521(c), and 6304(a)(2) protect a taxpayer's right to representation and generally prohibit IRS employees from directly communicating with represented taxpayers unless specific exceptions apply.

Field Collection employees largely followed procedures, in the 81 cases reviewed, related to taxpayer representation rights. However, isolated instances of noncompliance may reduce assurance that taxpayer protections are consistently applied. The IRS does not have a system to identify cases in which a taxpayer has requested consultation with a representative or where an IRS employee has bypassed a representative and directly contacted the taxpayer. Furthermore, because case histories may not capture all taxpayer interactions or decision-making processes, this increases the risk of unidentified or unreported instances of noncompliance with direct contact provisions. Therefore, our review may not have identified all instances of noncompliance. The employee knowledge gaps identified during our interviews, as discussed in the following section, further support these concerns.

[8] A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

Improvements Are Needed To Ensure That Employees Understand the Application of Direct Contact Provisions

We evaluated revenue officers' understanding of direct contact provisions by interviewing them about relevant policies, procedures, and guidelines. These policies, procedures, and guidelines were obtained from Internal Revenue Manual (IRM) sections, IRS training materials including course scripts, participant guides, on-the-job training workshop material, and continuing professional education courses.

We interviewed a judgmental sample of 4 supervisory revenue officers and 18 revenue officers selected from a population of 2,408 SB/SE Division Field Collection revenue officers and supervisors as of October 7, 2025.

Although employees generally demonstrated a basic understanding of taxpayers' right to representation, we identified issues with responses to questions involving taxpayer-initiated contact, taxpayers' right to record in-person interviews related to the determination or collection of tax, and authorization coverage for additional tax periods. See the following for details.

Responding to taxpayer voicemails

- 8 revenue officers did not correctly explain the procedure for responding to taxpayer voicemails. Most revenue officers indicated they would respond to a voicemail left by a taxpayer by contacting the representative.
- IRS guidelines allow revenue officers to respond to taxpayer-initiated voicemails when the taxpayer expresses a desire to proceed, provided that the revenue officer advises the taxpayer of the right to representation and properly documents the interaction.

Responding to taxpayer-initiated contact

- 10 revenue officers misstated procedures when taxpayer-initiated contact follow-up was needed on unresolved issues. They indicated they would contact the representative or limit communication.
- IRS guidelines allow revenue officers to work directly with the represented taxpayers when the taxpayer initiates contact, expresses a desire to proceed without the representative after being advised of their right to representation, and the interaction is properly documented.

Updating uncovered tax periods

- 10 revenue officers incorrectly stated they would contact the representative to update the authorization forms for uncovered tax periods.
- IRS guidelines state that when a valid authorization does not cover all tax periods, revenue officers should contact the taxpayer to address the unrepresented periods.

Suspending interviews under a summons

- 12 revenue officers incorrectly stated that interviews conducted under a summons should be suspended when a taxpayer requests to consult an authorized representative. Two did not know the procedure.
- IRS policies and procedures state that interviews conducted under a summons should not be suspended by the IRS.

10-business day consultation requirement

- 5 revenue officers were not aware of the 10-business day consultation requirement.
- IRS procedures state that taxpayers must be allowed a minimum of 10 business days to consult with their representative.

Audio recording of interviews

- 10 revenue officers incorrectly stated that audio recording of an in-person interview is not permitted.
- I.R.C. § 7521(a) provides taxpayers the right to audio record in-person interviews when the interview relates to the determination or collection of tax.

Representation by family members

- 8 revenue officers incorrectly stated that immediate family members cannot represent taxpayers under Form 2848 or have more limited authority than CPAs, attorneys, or enrolled agents; 2 were unsure.
- IRS procedures state that taxpayers have the right to be represented by a member of their immediate family.

In October 2024, in response to our prior audit, the IRS updated its revenue officer training by revising the taxpayer representation course to include five direct contact scenarios related to taxpayers' right to representation.[9] These scenarios were incorporated into both new hire training and on-the-job training. The updated training was delivered to new hires beginning in December 2024 and was made available to all Field Collection employees as optional training. Despite the updated training, employee responses to our interview questions indicate an inconsistent understanding and application of procedures related to direct contact and taxpayer representation rights. Some revenue officers shared that they did not receive training specifically focused on POA and bypass procedures and suggested a need for more frequent refresher training. In addition, one employee indicated that IRM updates occur frequently and that employees are not routinely notified when changes occur, suggesting there is a need for additional communication and refresher training.

Revenue officers are not consistent in their understanding of IRM requirements related to direct contact, representation, and taxpayer rights. These inconsistencies may result in improper application of procedures and increase the risk of taxpayer rights not being properly upheld.

Recommendation 1: The Director, Collection Policy, Small Business/Self-Employed Division, should refine the training pertaining to taxpayer representation and clarify how taxpayers' rights to representation must be observed in enforcement procedures, with an emphasis on circumstances where direct communication with represented taxpayers is permitted.

Management's Response: IRS management agreed with this recommendation and will deliver training on taxpayer representation to reinforce taxpayers' rights and clarify when direct contact with represented taxpayers is permitted as part of their current continuing professional education.

[9] TIGTA, Report 2023-30-051, *Fiscal Year 2023 Statutory Review of Restrictions on Directly Contacting Represented Taxpayers*, p. 9 (August 2023).

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether the IRS is in compliance with legal guidelines addressing the direct contact of taxpayers and their representatives as set forth in I.R.C. §§ 7521(b)(2) and (c) and the Fair Tax Collection Practices set forth in I.R.C. § 6304 (a)(2). To accomplish our objective, we:

- Determined what procedures and controls the IRS uses to ensure that employees are following the direct contact provisions and Fair Tax Collection Practices.
- Determined how well the IRS is ensuring that taxpayer rights, under the direct contact provisions, Fair Tax Collection Practices, and taxpayer rights to representation, are protected by the SB/SE Division during Field Collection actions.
- Determined if the IRS provides training/learning opportunities that adequately address the direct contact provisions of I.R.C. §§ 7521(b)(2) and (c) and the Fair Tax Collection Practices of I.R.C. § 6304(a)(2) and whether collection employees have a general understanding of these requirements.
- Selected a judgmental sample of 4 supervisory revenue officers and 18 revenue officers from 6 SB/SE Division Field Collection offices (Los Angeles, California and Denver, Colorado, Overland Park, Kansas; Albuquerque, New Mexico; Guaynabo, Puerto Rico; and Memphis, Tennessee) from an organization chart of 2,408 SB/SE Division Field Collection revenue officers and supervisors as of October 7, 2025.[1] We conducted on-site interviews in Los Angeles and Denver and virtual interviews in the remaining locations. We interviewed these employees and presented scenarios and questions pertaining to the direct contact provisions and Fair Tax Collection Practices.
- We obtained individual Field Collection ICS case history narratives data for revenue officer's Field Collection function cases with a closed date from July 1, 2024, through June 30, 2025, that included a representative on file. There were over 3 million history narratives for over 431,000 unique taxpayers. Using data analysis software, we searched and then filtered these records using keywords and phrases that may indicate potential direct contact or Fair Tax Collection Practices violations took place and stratified the results into six strata. We determined we had a population of nearly 1,198 unique history narrative lines for 892 unique taxpayers.

  From this population, we selected a judgmental sample by reviewing all cases in smaller strata and using a random number generator to select cases from the remaining strata, for a total sample of 81 unique taxpayers.[2] Figure 1 summarizes the population and sample by stratum.

[1] A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

[2] Because this was a nonprobability sample, the results cannot be projected to the population.

Figure 1: Summary of Sample by Stratum

Stratum	Keyword/Phrase	Population of Taxpayers	Sampled Taxpayers
1	"DIRECT CONTACT" or [redacted] and had some version of "TAXPAYER"	28	5
2	"CONSULT WITH", "REQUEST", "SPEAK WITH", or "ASKED FOR" surrounded by other words that might suggest a taxpayer wants to consult with some type of representation (*i.e.*, ATTORNEY, CPA, POA, LAWYER, PREPARER, ACCOUNTANT, ACTUARY, AGENT, REPRESENTATIVE)	340	20
3	"IRC 7521" (*e.g.*, "IRC 7521", "SECTION 7521", "CODE 7521"), "IRM 5.1.10.7.1", or "STOP"/[redacted]/"DISCONTINUE"/"END" with "CONTACT" or "INTERVIEW"	139	8
4	[redacted] "UNREASONABLE DELAY", "UNNECESSARY DELAY", "UNREASONABLY DELAYED", "NOT THE POA", "4016(-)A" or "4016(-)B", "BYPASS"/"BY-PASS"/"BY PASS" with some type of "POA"/"LETTER"/"WARNING"/ "PROCEDURE"	357	20
5	"IRC 6304", [redacted] "CODE 6304", "FAIR TAX COLLECTION", [redacted]	21	21
6	"IGNORE"/[redacted] with some type of representation	7	7
Total		**892**	**81**

Source: Analysis of ICS case history narratives from our Data Center Warehouse.

Performance of This Review

This review was performed with information obtained from the SB/SE Division's Collection function headquartered in Lanham, Maryland, during the period September 2025 through June 2026. Additionally, we conducted on-site interviews during March and April 2026, with Collection employees located in Los Angeles, California and Denver, Colorado, and virtual interviews with Collection employees in Overland Park, Kansas; Albuquerque, New Mexico; Guaynabo, Puerto Rico; and Memphis, Tennessee. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Data Validation Methodology

We performed tests to assess the reliability of data from ICS case history narratives taken from our Data Center Warehouse. We evaluated the data by 1) performing electronic testing of data elements, and 2) reviewing existing information about the data and the system that produced them. We also assessed the reliability of the employee listing used to select interview participants by reviewing source documentation, performing limited checks for completeness,

and confirming the existence of selected employees through interviews. We determined that the data were sufficiently reliable for the purposes of this report.

Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: the IRS's policies, procedures, and practices related to responding to taxpayer and taxpayer representative allegations of IRS employee violations of the direct contact provisions of I.R.C. §§ 7521(b)(2) and (c) and the Fair Tax Collection Practices of I.R.C. § 6304(a)(2). We evaluated these controls by contacting management, reviewing IRM guidance provided to managers and employees, reviewing ICS case history narratives associated with the selected cases, and interviewing revenue officers and supervisory revenue officers in the SB/SE Division's Field Collection function.

Appendix II

Management's Response to the Draft Report

COMMISSIONER
SMALL BUSINESS/SELF-EMPLOYED DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 6, 2026

MEMORANDUM FOR DIANA M. TENGESDAL
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Lia Colbert Amalia C. Colbert
Digitally signed by Amalia C. Colbert
Date: 2026.08.06 13:30:37 -04'00'
Commissioner, Small Business/Self-Employed Division

SUBJECT: Draft Audit Report – Fiscal Year 2026 Statutory Review of Restrictions on Directly Contacting Represented Taxpayers (Audit No.: 2026300003)

Thank you for the opportunity to respond to your draft audit report. Protecting taxpayers' right to representation is a fundamental responsibility of every IRS employee. We appreciate your recognition that Field Collection employees followed procedures designed to uphold that right in the cases reviewed. You also identified opportunities to reinforce employees' understanding of certain procedural requirements.

We are committed to continually strengthening employee training and guidance to promote consistent understanding and application of taxpayer representation and direct contact procedures. During Fiscal Year 2025, Field Collection incorporated additional direct contact scenarios into both new hire and on-the-job training. In Fiscal Year 2026, we supplemented those efforts through workshops, executive communications, and continuing guidance to reinforce proper application of direct contact procedures.

We agree that continued emphasis on these requirements will further strengthen employees' understanding and promote consistent application of procedures across Field Collection. We will refine our training materials to provide additional clarification regarding taxpayer representation and the limited circumstances in which direct communication with represented taxpayers is permitted.

If you have any questions, please contact me, or a member of your staff may contact Frederick W. Schindler, Director, Collection, Small Business/Self-Employed Division.

Attachment

Attachment

Internal Revenue Service (IRS) Management Response to Treasury Inspector General for Tax Administration's (TIGTA) Draft Report
Fiscal Year 2026 Statutory Review of Restrictions on Directly Contacting Represented Taxpayers
Audit 2026300003

The Director, Collection Policy, Small Business/Self-Employed Division, should:

RECOMMENDATION 1:
Refine the training pertaining to taxpayer representation and clarify how taxpayers' rights to representation must be observed in enforcement procedures, with an emphasis on circumstances where direct communication with represented taxpayers is permitted.

CORRECTIVE ACTION:
We agree. We will deliver training on taxpayer representation to reinforce taxpayers' rights and clarify when direct contact with represented taxpayers is permitted as part of our current Continuing Professional Education.

IMPLEMENTATION DATE:
October 15, 2026

RESPONSIBLE OFFICIAL:
Director, Collection Policy, Small Business/Self-Employed Division

CORRECTIVE ACTION MONITORING PLAN:
IRS will monitor this corrective action as part of our internal management system of controls.

Appendix III

Glossary of Terms

Term	Definition
Centralized Authorization File	Contains information about the types of authorizations taxpayers have given their representatives for their tax returns.
Data Center Warehouse	A collection of IRS databases containing various types of taxpayer accounts and IRS and TIGTA employee information that is maintained by TIGTA for the purpose of analyzing data for ongoing audits.
Field Collection	The unit in the area offices consisting of revenue officers who handle face-to-face contacts with taxpayers to collect delinquent accounts or secure unfiled returns.
Fiscal Year	Any yearly accounting period, regardless of its relationship to a calendar year. The federal government's fiscal year begins on October 1 and ends on September 30.
Integrated Collection System	An information management system designed to improve revenue collection by providing revenue officers with access to the most current taxpayer information while in the field.
Internal Revenue Code	The body of law that codifies all federal tax laws. These laws constitute Title 26 of the United States Code, which is a consolidation and codification by subject matter of the general and permanent laws of the United States.
Internal Revenue Manual	The primary, official source of IRS instructions to staff related to the organization, administration, and operation of the IRS. The IRM contains the directions employees need to carry out their operational responsibilities.
Power of Attorney	A taxpayer's written authorization for a designated individual or individuals to perform certain specified acts on the taxpayer's behalf.
Revenue Officer	An employee in the Collection function who has the responsibility for collecting delinquent accounts and securing delinquent tax returns within the guidelines established by the I.R.C. and procedures outlined in the IRM.

Appendix IV

Abbreviations

CPA	Certified Public Accountant
ICS	Integrated Collection System
I.R.C.	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
POA	Power of Attorney
SB/SE	Small Business/Self-Employed Division
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
TIGTACommunications@tigta.treas.gov.

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