TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

FISCAL YEAR 2027 PROGRAM PLAN

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Our Annual Program Plan outlines our ongoing and planned projects for Fiscal Year 2027. Each year, we conduct a strategic planning process designed to identify high-risk or emerging issues impacting federal tax administration and the Internal Revenue Service (IRS). We update our program plan as needed to address congressional requests and newly identified issues.

Our work includes both discretionary and statutorily mandated reviews specified in the IRS's Restructuring and Reform Act of 1998 (RRA 98)[1] as well as other statutorily mandated reviews involving computer security, taxpayer rights, and privacy issues. We consider several factors when selecting which areas of IRS programs and operations to review. For example, we consider referrals from our Office of Investigations, findings from previous work, congressional requests, and input from IRS and Treasury Department leadership.

We remain committed to conducting our critical work on behalf of the American people to improve the economy, efficiency, and effectiveness of the IRS, while preventing and detecting waste, fraud, and abuse.

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Deputy Inspector General for Audit

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[1] Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2, 5, 16, 19, 22, 23, 26, 31, 38, and 49 U.S.C.).

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Managing Resources

Employee Suitability Process

(Project Number IE-26-025)

Assess whether the IRS's vetting of security clearance requirements for its employees is effective.

Snapshot: IRS Workforce

(Project Number IE-26-028)

Update the status of the IRS workforce as of September 30, 2026.

Compliance With Return-to-Office Requirements

(Project Number IE-27-001 – this is a follow-up report)

Assess IRS compliance with the requirement for employees to return to the office full time.

Snapshot: Use of Inflation Reduction Act Funding (September 2026 and March 2027)

(Project Number IE-27-002-I and IE-27-002-I.1)

Update on the IRS's use of Inflation Reduction Act funding, as of September 30, 2026, and March 31, 2027.

IRS Employee Non-Tax Debts

(Project Number 2026100003 – this is a follow-up report)

Determine whether collection processes for IRS employee non-tax debts, such as advanced leave and salary overpayments, are timely and effective.

Monitoring and Reporting on the Use of Premium Pay During the 2026 Filing Season

(Project Number 2026100004)

Assess the effectiveness of the IRS's controls over and use of premium pay, including mandatory overtime, during the filing season.

Strategic Staffing and Reassignments

(Project Number 2026100013)

Evaluate the IRS's efforts to reshape the workforce.

Improving Tax Compliance in the Collection Function with a Reduced Workforce

(Project Number 2026300007)

Determine the IRS's plan to improve the efficiency and effectiveness of the Collection function with fewer employees using enhanced technology and other approaches.

Improving Tax Compliance in the Examination Function with Fewer Employees

(Project Number 2026300008)

Determine the IRS's plan to improve the efficiency and effectiveness of the Examination function with fewer employees and enhanced technology.

Re-Award of Canceled and Descoped Contract Effort

(Project Number 2027100003 – this is a follow-up report)

Evaluate whether contract cancelation and descope actions from the 2025 Defend the Spend effort were re-awarded under new contracts or modifications to existing contracts.[2]

Trends in Compliance Activities Through Fiscal Year 2026

(Project Number 20273S0006)

Provide various statistical information regarding the Collection and Examination functions' activities related to bringing taxpayers into compliance with their tax obligations.

Improving Operational Efficiencies

Disposal of Excess Property in Memphis, Tennessee

(Project Number IE-26-014)

Determine whether the IRS properly discarded excess furniture at its Memphis, Tennessee facility.

IRS Explosive Detection Canine Program

(Project Number IE-26-016)

Evaluate the Explosive Detection Canine team's efforts to identify safety threats at IRS facilities.

Facility Management and Security Services Fleet Vehicles

(Project Number IE-26-019)

Assess how the IRS manages and oversees Facility Management and Security Services fleet vehicles.

Criminal Investigation's Fleet Vehicles

(Project Number IE-26-020)

Assess how the IRS manages and oversees Criminal Investigation fleet vehicles.

Management and Use of IRS Mobile Devices

(Project Number IE-26-021)

Determine whether the IRS is effectively managing and using its mobile devices.

[2] The Defend the Spend initiative which started in February 2025 was a governmentwide effort initiated by the Department of Government Efficiency. The goal of this initiative was to eliminate waste, reduce spending, and increase efficiency by eliminating non-essential contracts.

Health and Safety at IRS Facilities: Atlanta, Georgia

(Project Number IE-26-023)

Assess health and safety measures at IRS Chamblee facilities in Atlanta, Georgia.

Health and Safety at IRS Facilities: Philadelphia, Pennsylvania

(Project Number IE-26-024)

Assess health and safety measures at IRS Market Street facilities in Philadelphia, Pennsylvania.

Safety and Security at IRS Childcare Centers

(Project Number IE-26-030)

Assess safety and security measures at IRS childcare centers.

Implementation of Recommended Facility Security Countermeasures

(Project Number 2026100016 – this is a follow-up report)

Determine whether the IRS is adequately addressing, tracking, and documenting countermeasure recommendations in compliance with federal requirements.

Processing of Scanned Paper-Filed Tax Returns

(Project Number 2026400016)

Evaluate the quality and timeliness of the processing of scanned paper-filed tax returns.

Contract Termination Procedures

(Project Number 2027100004 – this is a follow-up report)

Assess whether the IRS complied with the policies and procedures for contract terminations.

Succession Planning and Accountability for Senior Executives

(Project Number 2027100005)

Assess whether the IRS's succession planning strategically addresses executive staffing losses and recent executive orders and initiatives.

Blanket Purchase Agreement Contract Procurement Process

(Project Number 2027100006)

Evaluate whether Blanket Purchase Agreements awarded and administered by the IRS comply with procurement regulations and IRS policy.

Administration of the Reimbursable Agreement Program

(Project Number 2027100007)

Determine whether the full costs of work performed on reimbursable agreements are charged and received.

Software Asset and Licensing Management

(Project Number 2027200002 – this is a follow-up report)

Evaluate the effectiveness of the IRS's software license management processes.

Expansion of the Private Debt Collection Program

(Project Number 2027300007)

Assess the costs, benefits, and barriers to expanding the Private Debt Collection program in light of declining IRS budgets.

Controls Over the Direct Deposit of Refunds for Business Taxpayers

(Project Number 2027400003)

Evaluate the implementation of Executive Order 14247, *Modernizing Payments to and from America's Bank Account*, for business taxpayers.

Required by Statute:

Government Charge Card Abuse Prevention Act of 2012 Semiannual Mandatory Review Covering the Period of April 1, 2026, Through September 30, 2026

(Project Number 20261S0019)

Assess the IRS's continued compliance with the Government Charge Card Abuse Prevention Act of 2012[3] requirements for the period of April 1, 2026, through September 30, 2026.

Government Charge Card Abuse Prevention Act of 2012 Semiannual Mandatory Review Covering the Period of October 1, 2026, Through March 31, 2027

(Project Number 20271S0001)

Assess the IRS's continued compliance with the Government Charge Card Abuse Prevention Act of 2012 requirements for the period of October 1, 2026, through March 31, 2027.

Compliance with Improper Payment Reporting Requirements for Fiscal Year 2026

(Project Number 2027400001)

Determine whether the IRS complied with annual improper payment reporting requirements for Fiscal Year 2026.

Protecting Taxpayer Data

Safeguarding of Sensitive Tax Information at Contractor Sites

(Project Number IE-26-006)

Assess the physical security of taxpayer data at contractor sites where paper documents are scanned and digitized.

[3] Pub. L. No. 112-194, 126 Stat. 1445 (codified as amended at 5 U.S.C. § 5701 note, 10 U.S.C. § 2784, and 41 U.S.C. § 1909).

Certifying Acceptance Agent Compliance Program

(Project Number IE-26-027)

Assess whether certifying acceptance agents comply with processing procedures for the Individual Taxpayer Identification Number and ensure the security of sensitive taxpayer information.

Safeguarding of Tax Information at Volunteer Income Tax Assistance Sites

(Project Number IE-27-003)

Assess the processes protecting sensitive tax information at select Volunteer Income Tax Assistance sites.

Safeguarding of Tax Information in Shared Space with Non-IRS Government Employees

(Project Number 2026100018)

Ensure that sensitive taxpayer information is secured from being accessed by non-IRS employees who share space in IRS locations.

Implementation of Super Intelligence

(Project Number 2026208003)

Assess the IRS's efforts to provide effective governance, management, and oversight of the implementation of super intelligence.

Credentialed Service Providers and Biometric Spoofing

(Project Number 2027208003)

Evaluate the IRS's controls to ensure that Credentialed Service Providers are meeting requirements and following industry best practices for identity proofing.

Assessment of the Zero Trust Initiative

(Project Number 2027208004)

Evaluate the status of the Zero Trust Initiative and its impact on the cybersecurity framework.

Contractor Compliance with Cybersecurity Controls

(Project Number 2027200005)

Determine whether Cybersecurity's efforts to evaluate contractor compliance with cybersecurity controls are adequate to ensure the security of taxpayer information.

Data Retention and Integrity Strategy for Super Intelligence Models

(Project Number 2027208006)

Evaluate the effectiveness of the IRS's data retention and integrity strategy for super intelligence models and its overall management of the super intelligence model lifecycle.

Next Generation Enterprise Security Audit Trails Program

(Project Number 2027208007 – this is a follow-up report)

Determine whether the IRS is effectively implementing the Next Generation Enterprise Security Audit Trails program to meet federal and IRS requirements.

IRS's Critical Software Program

(Project Number 2027200008)

Evaluate the IRS's processes to manage critical software as defined by Executive Order 14028, *Improving the Nation's Cybersecurity*.

Tax Processing Mainframe Migration

(Project Number 2027208009)

Evaluate whether sensitive taxpayer information was migrated securely and completely from the tax processing mainframe to the cloud.

Tax Refund Offsets and Credit Transfers

(Project Number 2027400004 – this is a follow-up report)

Assess the IRS's processes to offset refunds associated with individual and business tax accounts with debt owed and transfer credits to other entities.

Required by Statute:

Annual Assessment of the IRS's Information Technology for Fiscal Year 2026

(Project Number 20262S0015)

Assess the adequacy and security of the IRS's information technology.

Federal Information Security Modernization Act Evaluation

(Project Number 2027200001)

Assess the effectiveness of the IRS's information security program.

Implementing Tax Law Changes

Review of the Tax Year 2026 Processing and Compliance Plans for Select Provisions of the Working Families Tax Cuts Act

(Project Number 2027300016 – this is a follow-up report)

Evaluate the Tax Year 2026 processing and compliance plans related to tips, overtime, car interest, and senior deduction provisions of the Working Families Tax Cuts Act.

Implementation of Recently Enacted Tax Provisions to Remove Tax Benefits for Non-Citizens

(Project Number 2026400006)

Assess the IRS's implementation of recently enacted tax provisions to remove or restrict access to certain tax benefits and health-related tax credits for non-citizens.

Qualified Business Income Deduction

(Project Number 2027400005 – this is a follow-up report)

Evaluate the actions taken to ensure that taxpayers correctly claim the Qualified Business Income Deduction.

Interim Results of the 2027 Filing Season

(Project Number 2027400006)

Provide select information related to the 2027 Filing Season.

Final Results of the 2027 Filing Season

(Project Number 2027400007)

Evaluate whether the IRS timely and accurately processed individual paper and electronically filed tax returns during the 2027 Filing Season.

Implementation of Opportunity Zones

(Project Number 2027400008 – this is a follow-up report)

Assess the implementation of the Opportunity Zones provision in the Working Families Tax Cuts Act and prior audit recommendations.[4]

Statistical Analysis of Individual Tax Refunds for Tax Years 2015 Through 2025

(Project Number 20274S0009)

Quantify changes in individual tax refunds for Tax Years 2015 through 2025 to understand taxpayer behavior and impacts of tax law changes.

Statistical Analysis of Business Tax Refunds for Tax Years 2015 Through 2025

(Project Number 20274S0010)

Quantify changes in business tax refunds for Tax Years 2015 through 2025 to understand business taxpayer behavior and impacts of tax law changes.

Improving Taxpayer Service & Protecting Taxpayer Rights

Processing of Paper Power of Attorney Forms

(Project Number IE-26-009)

Evaluate whether the Centralized Authorization File unit timely processes paper power of attorney forms.

IRS Settlement Agreements

(Project Number IE-26-017)

Assess how the IRS as an agency, and the IRS Office of Chief Counsel, coordinate taxpayer damages litigation with the U.S. Department of Justice.

[4] Pub. L. No. 119-21, 139 Stat. 72 (2025). This bill is also commonly referred to as the One Big Beautiful Bill Act.

Snapshot: Online Self-Service Options for Taxpayers

(Project Number IE-26-018)

Provide a snapshot of the various taxpayer self-service options, such as interactive tax assistant, the IRS2go app, *etc*.

Review of Taxpayer Advocate Service Telephone Lines

(Project Number IE-26-026 – this is a follow-up report)

Determine the readiness of local Taxpayer Advocate Service telephone lines and whether consistent information is posted online.

Snapshot: IRS Use of Super Intelligence

(Project Number IE-26-029)

Update on how the IRS is using super intelligence.

Controls Over Employee Credentials

(Project Number IE-27-004 – this is a follow-up report)

Determine whether IRS controls over nonenforcement pocket commissions are adequate.

Unused Employer Identification Numbers

(Project Number IE-27-005)

Assess IRS's methods to deactivate unused Employer Identification Numbers.

Efforts to Improve Services for Taxpayers in Federally Declared Disaster Areas

(Project Number 2026100007)

Evaluate the IRS's effectiveness at providing administrative disaster assistance tax relief to taxpayers in federally designated disaster zones.

IRS User Fees

(Project Number 2026100008)

Determine whether user fees are accurately charged and efficiently collected by the IRS.

Volunteer Income Tax Assistance and Tax Counseling for the Elderly Grants: Application and Approval Processes

(Project Number 2026100015)

Evaluate the effectiveness of the IRS's post-award oversight for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly grant programs.

Backlog of Freedom of Information Act Requests

(Project Number 2026100017)

Determine the effectiveness of IRS efforts to reduce the backlog and accurately process Freedom of Information Act Appeals cases.

Employment-Related Identity Theft Victim Assistance

(Project Number 2026400008 – this is a follow-up report)

Assess the effectiveness of processes and procedures to identify and assist individuals whose Social Security Numbers are used without their knowledge to gain employment.

Efforts to Improve the Accuracy of the Centralized Authorization File and Increase the Use of the Tax Pro Account System

(Project Number 2026400010)

Assess the IRS's controls to authenticate third-party authorization requests, and efforts to increase use of the Tax Pro Account.

Taxpayer Services Customer Service Representative Training

(Project Number 2027108008)

Assess the IRS's Customer Service Representative training program and determine if it is effective in preparing employees to provide adequate customer service to taxpayers.

Assessment of the Tax Exempt and Government Entities Division's Adaptability to a Changing Federal Government

(Project Number 2027100009)

Evaluate how the Tax Exempt and Government Entities Division's adapted to recent administrative changes and measure its impact on tax-exempt entities.

2027 Filing Season Face-to-Face Service Provided at Taxpayer Assistance Centers

(Project Number 20271S8010)

Assess the availability of service provided to taxpayers who scheduled appointments at the Taxpayer Assistance Centers during the 2027 Filing Season and obtain feedback on their experiences.

Efforts to Automate Penalty Exemptions

(Project Number 2027300008)

Evaluate the IRS's effectiveness in automatically exempting taxpayers from certain penalties.

Information Returns Intake System Modernization

(Project Number 2027400011 – this is a follow-up report)

Evaluate the Information Returns Intake System to ensure that it meets its objectives in processing information returns and evaluating its ability to prevent fraudulent activity.

Required by Statute:

Review of Assessment Statute Extension Dates

(Project Number 20261S0014)

Determine whether the IRS is properly notifying taxpayers of their right to decline to extend the assessment statute of limitations or to request that any extension be limited to a specific period of time or to specific issues.

Review of Lien Filings

(Project Number 2026300019)

Determine whether liens issued by the IRS complied with the Collection Due Process provisions of Internal Revenue Code (I.R.C.) § 6320 and related Treasury Regulations.

Review of Compliance with Legal Guidelines When Conducting Seizures of Taxpayers' Property

(Project Number 2026300020)

Determine whether seizures were conducted in accordance with I.R.C. §§ 6330 - 6344 and IRS procedures.

Review of the Compliance with the Freedom of Information Act

(Project Number 2027100002)

Determine whether the IRS improperly withheld information requested by taxpayers in writing based on certain Freedom of Information Act and Internal Revenue Code exemptions, for cases closed from April 1, 2025, through March 31, 2026.[5]

Review of Levies

(Project Number 2027300001)

Determine whether levies issued by the IRS complied with Collection Due Process provisions of I.R.C. § 6330 and related Treasury Regulations.

Review of Compliance with Restrictions on the Use of Enforcement Statistics

(Project Number 2027300002)

Determine whether the IRS complied with restrictions on the use of enforcement statistics to evaluate employees as set forth in the IRS Restructuring and Reform Act of 1998 § 1204.

Review of Disclosure of Collection Activity with Respect to Joint Return Filers

(Project Number 2027300003)

Determine whether the IRS complied with provisions of I.R.C. § 6103(e)(8) as related to the disclosure of collection activities to joint return filers.

Review of Fair Tax Collection Practices Violations

(Project Number 2027300004)

Obtain information on any reported violations of Fair Tax Collection Practices (I.R.C. § 6304) by IRS employees and on any reported or potential violations of the Fair Debt Collection Practice Act by private collection agency employees, including any related administrative or civil actions resulting from those violations. This audit will also determine whether the IRS is complying with legal guidelines addressing the direct contact of taxpayers and their representatives as set forth in I.R.C. § 7521(b)(2) and (c).

[5] 5 U.S.C. § 552.

Review of Illegal Tax Protestor and Similar Designations

(Project Number 20273S0005)

Determine whether the IRS complied with guidelines that prohibit IRS officers and employees from referring to taxpayers as illegal tax protestors or any similar designation.

Assessment of the IRS's Individual Taxpayer Identification Number Program

(Project Number 2027400002)

Evaluate the IRS's controls and processes for individuals requesting and using Individual Taxpayer Identification Numbers to claim tax benefits.

Modernizing Information Technology

Customer Account Data Engine 2

(Project Number 2026208009 – this is a follow-up report)

Determine the implementation status of the Customer Account Data Engine 2 program, revised program goals, and the effects of any delays on tax administration.

Restructuring of the IRS's Information Technology Organization

(Project Number 20262S0012)

Assess the impact of the IRS's restructuring of its IT organization on its transformation goals.

Impact of the Revised Definition of Legacy Systems on Information Technology Modernization Efforts

(Project Number 2026200014)

Evaluate whether the IRS properly identified information technology systems that met its revised legacy definition and used this information to inform its modernization plans.

Enterprise Data Platform Data Quality

(Project Number 2027208010)

Evaluate the quality of data managed by the Enterprise Data Platform.

Automation of Individual Amended Tax Returns

(Project Number 2027400012)

Evaluate efforts to automate and expand the processing of individual electronically filed amended tax returns.

Error Resolution System Modernization

(Project Number 2027400013)

Evaluate IRS's efforts to modernize the Error Resolution System.

Ensuring Tax Compliance

Management and Oversight of Seized Property

(Project Number IE-26-010)

Assess how IRS Criminal Investigation manages and oversees seized property.

Clarity and Necessity of Notices and Letters

(Project Number IE-27-006)

Assess the IRS's progress with improving notices and letters.

Tax Exempt and Government Entities Political Activities Referral Committee

(Project Number IE-27-008)

Evaluate IRS Political Activities Referral Committee actions.

Effectiveness of Identifying and Addressing Nonfilers with Significant Form 1099 Income

(Project Number 2025300031)

Evaluate the IRS's efforts to identify taxpayers with significant Form 1099 income who do not file tax returns.

Partners in Partnerships with Significant Income Who Do Not File Income Tax Returns

(Project Number 2025300038 – this is a follow-up report)

Determine whether the IRS uses Schedule K-1 data effectively to identify partners in partnerships who do not file required income tax returns.

IRS Oversight of Group Exemptions for Tax Exempt Organizations

(Project Number 2027100011)

Evaluate the IRS's oversight of group exemptions for tax-exempt organizations.

Oversight of Individual Retirement Arrangement Required Minimum Distributions

(Project Number 2027100012)

Assess the IRS's processes to ensure taxpayer compliance with existing laws for reporting and paying any taxes due when taking required minimum distributions.

Indian Tribal Government Casino and Gaming Employment Tax Compliance

(Project Number 2027100013)

Evaluate the effectiveness of the IRS's Indian Tribal Government employment tax compliance efforts for tribe-owned casinos and gaming establishments.

High-Income Individual Nonfilers with Extensions to File Form 1040

(Project Number 2027300009)

Identify controls in place for IRS to identify Form 1040 filing noncompliance by high-income taxpayers after the expiration of the extension to file period.

Independent Office of Appeals Jurisdiction in Penalty Cases

(Project Number 2027300010)

Evaluate the sufficiency and clarity of IRS guidance and procedures related to the Independent Office of Appeals jurisdiction for penalties.

Automated Substitute for Return Program

(Project Number 2027300011 – this is a follow-up report)

Assess the efficiency and effectiveness of the Automated Substitute for Return Program at assessing and collecting taxes.

Impact of Independent Office of Appeals on Large Business and International Examination Adjustments

(Project Number 2027300012 – this is a follow-up report)

Evaluate the Large Business and International Division's monitoring and productivity measures for examination cases that are appealed through final adjustment determinations.

Effectiveness of the Criminal Voluntary Disclosure Program

(Project Number 2027300013)

Assess the effectiveness of the Criminal Voluntary Disclosure Program.

Effectiveness of the Process to Grant Exemptions from Withholding Under the Foreign Investment Real Property Tax Act

(Project Number 2027300014)

Determine the effectiveness of reviewing Form 8288-B, *Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests*, under the Foreign Investment Real Property Tax Act and assess the accuracy of determinations.[6]

Federal Employee Compliance with Select Provisions of the Working Families Tax Cuts Act

(Project Number 2027300015 – this is a follow-up report)

Assess the compliance of federal employees with the tip, overtime, car interest, and senior deductions in the Working Families Tax Cuts Act.

Role of the Office of Fraud Enforcement

(Project Number 2027300017)

Assess the Office of Fraud Enforcement's role in the IRS's strategy to combat fraud.

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[6] Pub. L. No. 96-499, 94 Stat. 2599, 2682 (1980).

Use of Super Intelligence in Examination Case Selection

(Project Number 2027300018 – this is a follow-up report)

Evaluate the status and effectiveness of super intelligence used in the examination case selection process.

Addressing Repeat Payment Noncompliance Through Withholding

(Project Number 2027300019 – this is a follow-up report)

Evaluate the processes for identifying taxpayers with repeat payment noncompliance who may benefit from changes to withholding.

Addressing Noncompliance by Non-Citizens

(Project Number 2027300020)

Assess the approach to identify and encourage filing compliance from non-citizens who are required but fail to file tax returns.

Addressing Unfiled Corporate Tax Returns After Extension Requests

(Project Number 2027300021)

Evaluate IRS's compliance approach for corporate taxpayers who request filing extensions but who do not file the tax returns.

Automated Underreporter Program Improvements Using Super Intelligence

(Project Number 2027300022)

Review the Automated Underreporter Program to identify potential gaps in its selection process and its use of super intelligence.

Availability of Full and Partial Payment Plans

(Project Number 2027300023)

Assess the availability of full and partial payment plans as a tool to resolve delinquent accounts for taxpayers with balances due.

Discrepancies on Tax Withholdings from Foreign Persons

(Project Number 2027400014 – this is a follow-up report)

Assess IRS efforts to verify withholding credits reported on Forms 1042, *Annual Withholding Tax Returns for U.S. Source Income of Foreign Persons,* or Forms 1040NR, *U.S. Nonresident Alien Income Tax Return*.

Foreign Investment in Real Property Tax Act

(Project Number 2027400015)

Evaluate the accuracy of the processing of Forms 1040NR and Forms 1120-F, U.S*. Income Tax Return of a Foreign Corporation*.

Carryforward Credits

(Project Number 2027400016 – this is a follow-up report)

Assess the effectiveness of IRS controls in detecting and preventing erroneous carryforward claims on individual and business income tax returns.