



*Fiscal Year 2013 Statutory Audit of
Compliance With Legal Guidelines
Prohibiting the Use of Illegal Tax Protester
and Similar Designations*

August 15, 2013

Reference Number: 2013-30-085

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.

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HIGHLIGHTS

FISCAL YEAR 2013 STATUTORY AUDIT OF COMPLIANCE WITH LEGAL GUIDELINES PROHIBITING THE USE OF ILLEGAL TAX PROTESTER AND SIMILAR DESIGNATIONS

Highlights

Final Report issued on August 15, 2013

Highlights of Reference Number: 2013-30-085 to the Internal Revenue Service Office of the Deputy Commissioner for Services and Enforcement and Deputy Commissioner for Operations Support.

IMPACT ON TAXPAYERS

Congress enacted the IRS Restructuring and Reform Act of 1998 (RRA 98) Section 3707 to prohibit the IRS from labeling taxpayers as Illegal Tax Protesters or any similar designations. However, a few IRS employees continue to refer to taxpayers by these designations in case narratives. Using Illegal Tax Protester or other similar designations may stigmatize taxpayers and may cause employee bias in future contacts with these taxpayers.

WHY TIGTA DID THE AUDIT

This audit was initiated because TIGTA is required to annually evaluate compliance with the prohibition against using Illegal Tax Protester or similar designations. Prior to enactment of the RRA 98, the IRS used the Illegal Tax Protester Program to identify individuals and businesses that used methods that were not legally valid to protest the tax laws. IRS employees referred taxpayers to the Illegal Tax Protester Program when their tax returns or correspondence contained specific indicators of noncompliance with the tax law, such as the use of arguments that had been repeatedly rejected by the courts.

The purpose of this audit was to determine whether the IRS complied with RRA 98 Section 3707 and internal guidelines that prohibit officers and employees from referring to taxpayers as Illegal Tax Protesters and similar designations. Congress enacted the prohibition

against Illegal Tax Protester designations because it was concerned that some taxpayers were being permanently labeled as Illegal Tax Protesters even though they had subsequently become compliant with the tax laws. The label could bias IRS employees and result in unfair treatment.

WHAT TIGTA FOUND

The IRS has not reintroduced past Illegal Tax Protester codes or similar designations on taxpayer accounts. However, TIGTA found that out of approximately 257 million records and cases, there were 54 instances in which 45 employees referred to taxpayers as "Tax Protester," "Constitutionally Challenged," or other similar designations in case narratives on the computer systems analyzed.

WHAT TIGTA RECOMMENDED

Although TIGTA made no recommendations in this report, IRS officials were provided an opportunity to review the draft report. IRS management did not provide any report comments.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

August 15, 2013

MEMORANDUM FOR OFFICE OF THE DEPUTY COMMISSIONER FOR SERVICES
AND ENFORCEMENT
DEPUTY COMMISSIONER FOR OPERATIONS SUPPORT

FROM: Michael E. McKenney
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Fiscal Year 2013 Statutory Audit of Compliance
With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and
Similar Designations (Audit # 201330007)

This report presents the results of our review to determine whether the Internal Revenue Service (IRS) complied with the IRS Restructuring and Reform Act of 1998 (RRA 98)¹ Section 3707 and its own internal guidelines that prohibit IRS officers and employees from referring to taxpayers as Illegal Tax Protesters or any similar designations. The Treasury Inspector General for Tax Administration (TIGTA) is required under Internal Revenue Code Section 7803(d)(1)(A)(v) to annually evaluate the IRS's compliance with the provisions of RRA 98 Section 3707. The review is part of our Fiscal Year 2013 Annual Audit Plan and addresses the major management challenge of Protecting Taxpayers' Rights.

Although TIGTA made no recommendations in this report, IRS officials were provided an opportunity to review the draft report. IRS management did not provide any report comments.

Copies of this report are also being sent to the IRS managers affected by this report. If you have any questions, please contact me or Augusta R. Cook, Acting Assistant Inspector General for Audit (Compliance and Enforcement Operations).

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



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Abbreviations

IRS	Internal Revenue Service
RRA 98	Restructuring and Reform Act of 1998
TIGTA	Treasury Inspector General for Tax Administration



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Background

Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98)¹ Section (§) 3707 prohibits the IRS from using Illegal Tax Protester or any similar designations. In addition, the law requires the removal of all existing Illegal Tax Protester codes from the Master File² and instructs IRS employees to disregard any such designation located on databases other than the Individual Master File.

Prior to enactment of the RRA 98, the IRS used the Illegal Tax Protester Program to identify individuals and businesses that were using methods that were not legally valid to protest the tax laws. IRS employees identified taxpayers for referral to the Program when their tax returns or correspondence contained specific indicators of noncompliance with the tax law, such as the use of arguments that had been repeatedly rejected by the courts. There were tax protester coordinators who were responsible for determining whether a taxpayer should be included in the Illegal Tax Protester Program. If a taxpayer was classified as an Illegal Tax Protester, the taxpayer's record was coded as such on the Master File. Once a taxpayer's account was coded, certain tax enforcement actions were accelerated. The designation was also intended to alert employees to be cautious so they would not be drawn into confrontations with taxpayers.

Congress was concerned that some taxpayers were being permanently labeled and stigmatized by the Illegal Tax Protester designation. The concern was that this label could bias IRS employees and result in unfair treatment of the taxpayer.

Internal Revenue Code § 7803(d)(1)(A)(v) requires the Treasury Inspector General for Tax Administration (TIGTA) to annually evaluate IRS compliance with the prohibition against using the Illegal Tax Protester or any similar designations. This is our fifteenth review since Fiscal Year 1999. These reviews have identified areas for improvement to help the IRS comply with the Illegal Tax Protester designation prohibition.

***The Treasury Inspector General
for Tax Administration is
required to annually evaluate
IRS compliance with the
prohibition against using Illegal
Tax Protester or any similar
designations.***

The IRS has long disagreed with our determination that in order to comply with RRA 98 § 3707, IRS employees should not designate taxpayers as Illegal Tax Protesters or similar designations in case histories. Moreover, TIGTA has previously elevated this disagreement to the Assistant

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

² See Appendix VI for a glossary of terms.



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Secretary for Management and Chief Financial Officer of the Department of the Treasury, but it has yet to be resolved.

Based on the general decline in the use of Illegal Tax Protester or similar designations by IRS employees in recent years, and in the interest of conserving resources, TIGTA revised its methodology for evaluating the use of these designations on the multiple computer systems used by IRS employees. TIGTA will continue to review the Individual Master File and related systems annually, as required by the RRA 98, and will review other IRS systems on a periodic basis. This year we focused on the Account Management Services System, Automated Collection System, and Integrated Collection System.

This review was performed in the Small Business/Self-Employed Division in New Carrollton, Maryland, and the Wage and Investment Division in Atlanta, Georgia, during the period October 2012 through April 2013. This performance audit was conducted 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. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



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Results of Review

Illegal Tax Protester Codes Were Not Used on the Master File

Prior to enactment of the RRA 98, the IRS used Illegal Tax Protester indicators on the Master File to accelerate collection activity for taxpayers who were delinquent in filing tax returns or paying their taxes. These indicators were also intended to alert employees that they might encounter problems when dealing with nonfilers and delinquent taxpayers.

Congress was concerned about the use of the Illegal Tax Protester designation because:

- Taxpayers were labeled as Illegal Tax Protesters without regard to their filing obligations or compliance.
- Illegal Tax Protester indicators were not always reversed when taxpayers became compliant with their tax obligations.

RRA 98 § 3707 required the IRS to remove the existing Illegal Tax Protester designations from taxpayers' accounts on the Master File beginning January 1, 1999.

In prior reviews, TIGTA reported the IRS had removed these designation codes from the Master File as required by the law. Based on our analysis of approximately 1.2 million taxpayer records that had been coded for accelerated collection activity, the IRS has not reintroduced Illegal Tax Protester codes on the Master File. The law also prohibits using any designation similar to Illegal Tax Protester. We matched approximately 57,000 taxpayer accounts formerly coded as Illegal Tax Protesters to the Master File and confirmed that the IRS had not input any other type of similar designation on these accounts.

In a Few Instances, Employees Used Illegal Tax Protester or Similar Designations in Case Narratives

For the period October 2011 through September 2012, our review found 54 instances out of approximately 257 million records in which 45 employees had labeled taxpayers as "Tax Protester," "Constitutionally Challenged," or other similar designations in case narratives on the following computer systems:



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- **Account Management Services System:**³ A review of approximately 183 million records identified 39 instances in which 33 employees used an Illegal Tax Protester or a similar designation when referring to a specific taxpayer in the comment narrative field.
- **Integrated Collection System:** A review of approximately 46 million open and closed Integrated Collection System narrative comment records identified 15 instances in which 12 employees used Illegal Tax Protester or a similar designation when referring to specific taxpayers in the case narratives.

TIGTA believes the 54 instances identified in the systems listed previously are prohibited by law. Figure 1 contains the number of Illegal Tax Protester or similar designations identified in IRS computer systems' case narratives during our Fiscal Years 2010⁴ and 2013 reviews. The Automated Collection System, Integrated Collection System, and Account Management Services System were not reviewed in Fiscal Years 2011 and 2012.

Figure 1: Illegal Tax Protester and Similar Designations in Case Narratives

Computer System	Fiscal Year 2010 Review			Fiscal Year 2013 Review		
	Employees Involved	Protester Designation Used	Similar Designation Used	Employees Involved	Protester Designation Used	Similar Designation Used
Account Management Services System	79	85	14	33	38	1
Automated Collection System	1	1	0	0	0	0
Integrated Collection System	52	18	45	12	4	11
Taxpayer Information File	1	1	0	0	0	0

Source: Case narratives found on various IRS computer systems and TIGTA's Fiscal Year 2010 report.

TIGTA also identified 35 case narratives in which 23 employees included phrases such as "Constitutionally Challenged" or "Frivolous Constitutional" in referring to the taxpayer's

³ In reviews prior to Fiscal Year 2010, we reviewed and reported on Desktop Integration. In February 2009, Desktop Integration was integrated into the Account Management Services System.

⁴ TIGTA, Ref. No. 2010-30-073, *Fiscal Year 2010 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Jul. 2010).



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arguments or actions. TIGTA agrees with the IRS that merely making references to a taxpayer's arguments or actions does not constitute a designation prohibited by statute. However, TIGTA is concerned these references could become, or be considered, permanent labels that could subsequently stigmatize taxpayers in future contacts with the IRS. TIGTA did not include any instances in which employees were only documenting statements made by a taxpayer and/or his or her representative because quoting a taxpayer's self-designation as an Illegal Tax Protester is not prohibited by the law.

The statute states that "officers and employees of the Internal Revenue Service shall not designate taxpayers as Illegal Tax Protesters (or any similar designation)." It further specifies that existing designations in the Master File must be removed and any other designations made before the effective date of the statute, such as those on paper records that have been archived, must be disregarded. *Senate Committee on Finance Report 105-174* (dated April 22, 1998), related to the RRA 98 § 3707 provision, stated the Committee was concerned that taxpayers might be stigmatized by a designation as an "Illegal Tax Protester." Based upon the language of the statute and the Senate Committee Report, TIGTA believes IRS officers and employees should not label taxpayers as Illegal Tax Protesters or similar designations in any records, which include paper and electronic case files. Officers and employees should not designate taxpayers as such because a designation alone contains a negative connotation and appears to label the taxpayer.

IRS management disagrees that employee use of Illegal Tax Protester or similar designations in a case narrative is a potential violation of the law. TIGTA continues to believe that the use of these designations in case narratives may stigmatize taxpayers and cause employee bias in future contacts with these taxpayers. Electronic case narratives are available to other IRS employees for future reference and may affect the opinions and actions of employees working the taxpayers' cases.

In its response to our Fiscal Year 2003 report,⁵ the IRS disagreed with our determination that to comply with this provision, IRS employees should not designate taxpayers as Illegal Tax Protesters or similar designations in case histories. As a result, TIGTA elevated this disagreement to the Assistant Secretary for Management and Chief Financial Officer of the Department of Treasury; however, this official did not take a position on the issue. Even though IRS management continues to disagree with our interpretation of the law, they have taken a conservative approach by implementing a policy that prohibits employees from using Illegal Tax Protester or any similar designation. In August 2007, IRS management issued a memorandum to all employees reminding them of this policy. In Fiscal Year 2008, guidance in the form of Alerts and memorandums were issued to employees and portions of the Internal Revenue Manual were updated to reflect the prohibition on using Illegal Tax Protester or any similar designation. IRS

⁵ TIGTA, Ref. No. 2003-40-098, *Fiscal Year 2003 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Apr. 2003).



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management still continues to reinforce its policy by issuing Alerts and ensuring that Internal Revenue Manual updates retain reminders to employees regarding the prohibition on the use of Illegal Tax Protester or similar designations.

Alternative Methods That Avoid the Need for Illegal Tax Protester Designations Are in Place to Address Tax Compliance Issues

IRS tax compliance operations have not been significantly affected by the prohibition against using Illegal Tax Protester or similar designations because alternative programs exist to address issues previously handled by the Illegal Tax Protester Program. These include:

- The Frivolous Return Program that handles taxpayers who file tax returns based on some type of frivolous argument that justifies payment of little or no income tax. This includes filing a tax return claiming no income using the rationale that paying taxes is voluntary or claiming to be a citizen of a State but not a citizen of the United States.
- The Nonfiler Program that handles taxpayers who fail to file their required tax returns.
- The Potentially Dangerous Taxpayer/Caution Upon Contact Program that handles taxpayers who have assaulted and/or threatened IRS employees.

Each of these programs is set up to address various issues IRS employees may encounter when dealing with taxpayers protesting the legality of paying their income taxes. Unlike the former Illegal Tax Protester Program, each program addresses a specific taxpayer behavior. In addition, taxpayers are not assigned to these individual programs on a permanent basis, as was the case in the Illegal Tax Protester Program.

None of our prior reviews have identified instances in which the Illegal Tax Protester indicator was needed on a taxpayer's account to either accelerate tax enforcement actions and/or alert IRS employees to be cautious when dealing with the taxpayer. As a result, TIGTA believes that prohibiting the use of the Illegal Tax Protester designation has had no negative impact on collection or examination activities.



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Appendix I

Detailed Objective, Scope, and Methodology

The objective of this review was to determine whether the IRS complied with RRA 98¹ Section (§) 3707 and its own internal guidelines that prohibit IRS officers and employees from referring to taxpayers as Illegal Tax Protesters or any similar designations. To accomplish the objective, we:

- I. Determined if the Illegal Tax Protester coding on the Master File² was removed by reviewing all tax accounts coded for accelerated collection activity as of September 30, 2012, on the Business Master File and Individual Master File. We analyzed 1,224,351 Master File records that had been coded for accelerated collection activity.³

We also matched our historic computer extract of approximately 57,000 taxpayers designated as Illegal Tax Protesters before the RRA 98 was enacted to the records that had been coded for accelerated collection activity to determine if any new common codes were being used to classify the taxpayers as Illegal Tax Protesters.

- II. Determined if employees were using Illegal Tax Protester or any similar designations within the Activity Code field on the Taxpayer Information File by securing a copy of the database and analyzing 105,118 open records with activity between October 1, 2011, and September 30, 2012.
- III. Determined if the IRS is using any Frivolous Return Program codes as replacements for Illegal Tax Protester designations by reviewing guidance provided for the Frivolous Return Program and interviewing its Program Coordinator.
- IV. Determined if there is any relationship between Illegal Tax Protester designations and Potentially Dangerous Taxpayer/Caution Upon Contact indicator use on the Master File by reviewing guidance provided for the Potentially Dangerous Taxpayer/Caution Upon Contact Program and interviewing its Program Coordinator.
- V. Determined if the IRS Nonfiler Program is in compliance with the provisions established by RRA 98 § 3707(b) by reviewing guidance provided for the Nonfiler Program and interviewing its program coordinators.

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

² See Appendix VI for a glossary of terms.

³ A Transaction Code 148 causes the accelerated issuance of a Taxpayer Delinquent Investigation or Taxpayer Delinquent Account.



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- VI. Determined if employees were using the Illegal Tax Protester or any similar designations within taxpayer case narratives on the Account Management Services System by securing a copy of the database as of September 30, 2012, and analyzing 183,044,685 records with activity between October 1, 2011, and September 30, 2012.
- VII. Determined if employees were using the Illegal Tax Protester or any similar designations within taxpayer case narratives on the Automated Collection System by securing a copy of the database and analyzing 27,133,415 records as of September 30, 2012, with history action dates between October 1, 2011, and September 30, 2012.
- VIII. Determined if employees were using the Illegal Tax Protester or any similar designations within taxpayer case narratives on the Integrated Collection System by securing a copy of the database and analyzing 46,257,643 records as of September 30, 2012, with history action dates between October 1, 2011, and September 30, 2012.

Validity and reliability of data from computer-based systems

Unless otherwise noted, our limited tests of the reliability of data obtained from various IRS systems did not identify any errors. We tested the reliability of the data by scanning the data received for blank, incomplete, illogical, or improper data. In addition, we traced a judgmental sample for each data set to selected IRS data files to ensure accuracy.

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 the following internal controls were relevant to our audit objective: controls that ensure the reliability of the data used for our analysis. During our review, we tested the validity of the data used for our analyses against selected IRS data, but we did not perform any specific testing of data input controls. However, it should be noted that data from these same systems were used during prior audits of Illegal Tax Protester designations, and no significant data issues were identified.



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Appendix II

Major Contributors to This Report

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Appendix III

Report Distribution List

Principal Deputy Commissioner
Office of the Commissioner – Attn: Chief of Staff C
Commissioner, Small Business/Self-Employed Division SE:S
Commissioner, Wage and Investment Division SE:W
Chief, Appeals AP
Chief Technology Officer OS:CTO
Director, Office of Research, Analysis, and Statistics RAS
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Appendix IV

Outcome Measure

While no recommendations were made in this report, TIGTA has made prior recommendations that continue to benefit tax administration. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Taxpayer Rights and Entitlements – Potential; 54 taxpayer accounts potentially affected (see page 3).

Methodology Used to Measure the Reported Benefit:

We reviewed:

- From the Account Management Services System,¹ approximately 183 million records with activity between October 1, 2011, and September 30, 2012, and identified 39 instances in which 33 employees used Illegal Tax Protester or a similar designation when referring to a specific taxpayer in the comment narrative field.
- From the Integrated Collection System, approximately 46 million records as of September 30, 2012, with history action dates between October 1, 2011, and September 30, 2012, and identified 15 instances in which 12 employees used Illegal Tax Protester or a similar designation when referring to a specific taxpayer in the comment narrative field.

¹ See Appendix VI for a glossary of terms.



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Appendix V

Previous Audit Reports Related to This Statutory Review

TIGTA previously performed 14 mandatory audits in this subject area. These audits were:

TIGTA, Ref. No. 2012-30-066, *Fiscal Year 2012 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Jun. 2012).

TIGTA, Ref. No. 2011-30-040, *Fiscal Year 2011 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Apr. 2011).

TIGTA, Ref. No. 2010-30-073, *Fiscal Year 2010 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Jul. 2010).

TIGTA, Ref. No. 2009-40-078, *Fiscal Year 2009 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (May 2009).

TIGTA, Ref. No. 2008-40-124, *Fiscal Year 2008 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (May 2008).

TIGTA, Ref. No. 2007-40-112, *Fiscal Year 2007 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Jun. 2007).

TIGTA, Ref. No. 2006-40-098, *Fiscal Year 2006 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Jul. 2006).

TIGTA, Ref. No. 2005-40-104, *Fiscal Year 2005 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Jul. 2005).

TIGTA, Ref. No. 2004-40-109, *Fiscal Year 2004 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Jun. 2004).

TIGTA, Ref. No. 2003-40-098, *Fiscal Year 2003 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations* (Apr. 2003).

TIGTA, Ref. No. 2002-40-162, *Efforts Are Still Needed to Discourage the Use of Illegal Tax Protester and Similar Designations* (Sept. 2002).

TIGTA, Ref. No. 2001-10-141, *Improvements Have Been Made to Eliminate Illegal Tax Protester Designations* (Sept. 2001).

TIGTA, Ref. No. 2000-10-119, *Additional Action Is Needed to Eliminate Illegal Tax Protester Designations* (Sept. 2000).



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TIGTA, Ref. No. 1999-10-080, *The Internal Revenue Service Is Addressing the Use of the Illegal Tax Protester and Nonfiler Designations* (Sept. 1999).



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Appendix VI

Glossary of Terms

Account Management Services System	Provides employees access to multiple IRS systems through their computers and allows for inventory management, case delivery, history narratives, print-to-fax capabilities for sending information to taxpayers, and electronic referral generation.
Automated Collection System	A telephone contact system through which telephone assistants collect unpaid taxes and secure tax returns from delinquent taxpayers who have not complied with previous notices.
Business Master File	The IRS database that consists of Federal tax-related transactions and accounts for businesses. These include employment taxes, income taxes on businesses, and excise taxes.
Campus	The data processing arm of the IRS. The campuses process paper and electronic submissions, correct errors, and forward data to the Computing Centers for analysis and posting to taxpayer accounts.
Fiscal Year	A 12-consecutive-month period ending on the last day of any month. The Federal Government's fiscal year begins on October 1 and ends on September 30.
Individual Master File	The IRS database that maintains transactions or records of individual tax accounts.
Integrated Collection System	A system used by Collection function employees to report taxpayer case time and activity.
Internal Revenue Manual	A manual containing the IRS's internal guidelines.
Master File	The IRS database that stores various types of taxpayer account information. This database includes individual, business, and employee plans and exempt organizations data.
Taxpayer Information File	A file containing entity and tax data processed at a given campus for all Taxpayer Identification Numbers.