

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Fiscal Year 2025 Audit Plan OFFICE OF AUDIT



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Message from the Deputy Inspector General for Audit

The Treasury Inspector General for Tax Administration (TIGTA) Office of Audit Fiscal Year (FY) 2025 Annual Audit Plan communicates the new and in-process audits and projects.

This Annual Audit Plan is organized into emphasis areas:

- **Compliance and Enforcement**
- **Information Technology/Cybersecurity**
- **Operational Support**
- **Taxpayer Service**
- **Tax Processing**
- **Tax Exempt and Government Entities**

The Annual Audit Plan also includes the mandatory coverage specified in the Internal Revenue Service's (IRS) Restructuring and Reform Act of 1998 (RRA 98)¹ and other statutorily mandated reviews involving computer security, taxpayer rights, and privacy issues.

We are committed to delivering our mission of ensuring an effective and efficient tax administration system and preventing, detecting, and deterring waste, fraud, and abuse.



Danny Verneuille
Acting Deputy Inspector General for Audit

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.).

Fiscal Year 2025 List of Planned Audits and Projects

Compliance and Enforcement

Revenue Officer Compliance Sweeps (202330028)

Evaluate the efficiency and effectiveness of Revenue Officer Compliance Sweeps on high-income delinquent nonfilers.

Trust Fund Recovery Penalty Pyramiding Taxpayers (2024300017)

Evaluate the Collection function's efforts to identify and prioritize the most noncompliant Trust Fund Recovery Penalty taxpayers who are pyramiding on their trust fund liabilities.

Identifying Partnership Noncompliance (2024308014)

Determine if the IRS is using available information effectively to identify partnership noncompliance.

Small Business/Self-Employed Division's Nonfiler Strategic Plan (2024308016)

Assess the Small Business/Self-Employed Division's current approach to address nonfilers.

Use of Artificial Intelligence in Examination Case Selection (2024308019)

Determine the effectiveness of Large Business and International and Small Business/Self-Employed Divisions' Artificial Intelligence models in selecting returns and issues for examination.

Earned Income Tax Credit Audit Strategy (2024308026)

Assess changes to the Earned Income Tax Credit examination strategy to ensure case selection processes are fair and equitable.

Addressing Non-Filing With the Foreign Account Tax Compliance Act (2024308028)

Assess the effectiveness of IRS enforcement of egregious Foreign Account Tax Compliance Act nonfilers.²

Individual Tax Return Revenue Protection Processes – Follow-Up (2024400007)

Assess the IRS's Service-wide revenue protection strategy for individual tax returns. [Read our previous report.](#)

We have 42 planned projects in this area, including 11 that are mandated by Congress.

² Pub. L. No. 111-147, Subtitle A, 124 Stat. 97 (2010) (codified in scattered sections of 26 U.S.C.).

Continued Assessment of Social Security Tax Deferral Repayments (2024406006)

Evaluate the IRS's efforts to ensure that individual and business taxpayers repay their deferred Social Security taxes as required.³

Penalty Assessment Approvals (2025300009)

Determine whether penalty assessment approvals comply with the procedural requirements set forth in legal guidelines.

Hobby Loss Deductions – Follow-Up (2025300010)

Determine if the IRS is effectively detecting high-income taxpayers using Schedule C businesses to generate hobby loss expenses to reduce taxes. [Read our previous report.](#)

Classification Settlement Program (2025300011)

Determine if the IRS is properly following up on taxpayers offered a worker classification settlement.

Criminal Investigation Referrals From Field Collection (2025300012)

Assess Criminal Investigation's processes and procedures when receiving referrals from field employees.

Recovering Fraudulent Employee Retention Credits Post-Processing (2025300013)

Assess processes for identifying and recovering fraudulent Employee Retention Credit payments after a tax return has been processed.

Return Preparer Office (2025300014)

Assess the adequacy of the Return Preparer Office's oversight of tax return preparers.

Name, Image, and Likeness Collectives (2025300015)

Determine whether Name, Image, and Likeness collectives accepting payments from donors as charitable donations is consistent with the intended purpose of a charitable tax deduction.

Tax Computation Accuracy (2025300016)

Evaluate the current quality control procedures for monitoring and ensuring the accuracy of revenue agent tax computation reports.

Form 1099-K Reporting Changes and Implementation Delays (2025300017)

Determine the IRS's preparedness to process Forms 1099-K, *Payment Card and Third-Party Network Transactions*, for Tax Year 2024 after a tax return has been processed, the impact of delayed

³ TIGTA, Report No. 2023-46-030, *Recurring Identification Is Needed to Ensure That Employers Full Pay the Deferred Social Security Tax* (May 2023).

implementation, and how the IRS will use the data to identify noncompliance and prevent taxpayer burden.

Revenue Officer High-Income/High-Priority Casework (2025300018)

Assess the efficiency and effectiveness of revenue officer collection efforts on High-Income/High-Priority cases.

Tax Compliance of Private Collection Agency Employees (2025300019)

Determine whether the IRS effectively identifies and monitors tax compliance requirements on IRS-contracted Private Collection Agency employees.

Transforming Collection to Offer Proactive Debt Resolution (2025308020)

Assess the transformation of the IRS's Collection function to offer proactive debt resolution.

Compliance Assurance Process – Follow-Up (2025308021)

Determine if the Compliance Assurance Process is assisting the IRS with enforcement of complex tax filings and identifying high-dollar noncompliance. [Read our previous report.](#)

Casualty and Theft Write-Offs of Cryptocurrency Losses (2025308022)

Assess the effectiveness of IRS controls to detect and prevent questionable carryforward credits on tax returns reporting cryptocurrency losses.

Compliance With Puerto Rico's Act 22 (2025308023)

Determine what actions the IRS is taking to pursue high-income individuals claiming benefits in Puerto Rico without meeting the residence and source rules involving U.S. possessions.

Qualified Business Income Deductions – Follow-Up (2025400003)

Evaluate actions taken to ensure that taxpayers correctly claim the Qualified Business Income Deduction. [Read our previous report.](#)

Enforcing Backup Withholding Requirements – Follow-Up (2025400004)

Assess efforts to enforce payer noncompliance with backup withholding requirements. [Read our previous report.](#)

U.S. Residency Certification Program (2025400005)

Assess the U.S. Residency Certification Program to ensure taxpayers comply with the filing requirements and the IRS collects fees before issuing residency certificates used to claim certain tax benefits in foreign countries.

Combined Annual Wage Reporting Program – Follow-Up (2025400006)

Determine if the Combined Annual Wage Reporting Program is selecting cases based upon the highest potential tax assessment. [Read our previous report.](#)

Trends in Criminal Investigation’s Enforcement Activities Through Fiscal Year 2023 (202430S027)

Provide nationwide statistical information and trend analyses on Criminal Investigation’s enforcement activities through FY 2023.

Trends in Compliance Activities Through Fiscal Year 2024 (20253S0001)

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

Enforcement Investment Decisions Under the Inflation Reduction Act (20253S8003)

Assess the decision-making process for Inflation Reduction Act of 2022 enforcement investment decisions.

Audits Required by Statute

Fiscal Year 2025 Mandatory Review of Liens (2025300001)

Determine whether liens issued by the IRS comply with legal guidelines and Treasury Regulations.

Fiscal Year 2025 Mandatory Review of Compliance With Legal Guidelines When Conducting Seizures of Taxpayers’ Property (2025300002)

Determine whether seizures were conducted in accordance with legal guidelines and IRS procedures.

Fiscal Year 2025 Mandatory Review of Levies (2025300003)

Determine whether the IRS complied with the RRA 98 requirements to notify taxpayers and/or their authorized representatives of the right to a Collection Due Process hearing prior to issuing levies and to suspend levy action during the time frames required.

Fiscal Year 2025 Mandatory Review of Disclosure of Collection Activity With Respect to Joint Returns (2025300004)

Determine whether the IRS is complying with statutory provisions related to the disclosure of collection activities to joint filers.

Fiscal Year 2025 Mandatory Review of Fair Tax Collection Practices Violations (2025300005)

Obtain information on any reported violations of Fair Tax Collection Practices 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.

Biannual Independent Assessment of Private Collection Agency Performance (2025300006)

Independently evaluate the performance of private collection agencies.

Fiscal Year 2025 Mandatory Review of IRS Compliance With Restrictions on the Use of Enforcement Statistics (2025300007)

Determine whether the IRS is complying with restrictions on the use of enforcement statistics to evaluate employees.

Fiscal Year 2025 Mandatory Review of Restrictions on Directly Contacting Represented Taxpayers (2025300008)

Determine whether the IRS is complying with legal guidelines addressing the direct contact of taxpayers and their representatives and the Fair Tax Collection Practices.

Compliance With the Improper Payment Reporting Requirements for Fiscal Year 2024 (2025400001)

Determine whether the IRS complied with annual improper payment reporting requirements for FY 2024.

Fiscal Year 2025 Review of Assessment Statute Extension Dates (20251S0002)

Determine whether the IRS is properly notifying taxpayers and their authorized representatives of the right to refuse to extend the period of limitations, or to limit such extensions to particular issues or to a particular period of time, on each occasion when the taxpayer is requested to provide written consent to extend the period of limitations for the assessment of tax.

Fiscal Year 2025 Review of Illegal Tax Protestor and Similar Designations (20253S0002)

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.

[Information Technology/Cybersecurity](#)

Microsoft 365, Software-As-A-Service (2024200015)

Assess the deployment and migration of the SharePoint Online product of Microsoft 365 Software-as-a-Service and evaluate the effectiveness of user account access and security controls

We have 23 planned projects in this area, including 3 that are mandated by Congress.

Enterprise Case Management Migration and Decommissioning Efforts – Follow-Up (2024208020)

Determine whether the Enterprise Case Management program has effectively increased migration efforts and evaluate the decommissioning of legacy systems components. [Read our previous report.](#)

Security and Migration Progress of the Enterprise Case Management System – Follow-Up (2025208017)

Assess the security of the Enterprise Case Management System and evaluate its progress migrating legacy case management systems. [Read our previous report.](#)

Enterprise Case Management System Procurement (2025200009)

Assess the management oversight of the recompetes and procurement of the Enterprise Case Management System.

Electronic Signature Strategy (2024208021)

Evaluate the effectiveness of the implementation of e-Signature Services.

Protection for Linux Servers (2025200002)

Determine whether the IRS has implemented effective protection for Linux servers.

Incident and Service Ticketing (2025200003)

Determine whether the IRS is effectively and efficiently processing information technology incident tickets.

Cloud-Based Systems Data Protection and Exit Strategy (2025200004)

Determine if cloud-computing security controls are effective to protect sensitive taxpayer data and whether the IRS documented an exit strategy for the cloud-based systems.

Software Asset and License Management (2025200005)

Assess the effectiveness of software asset and licensing management.

Next Generation Enterprise Security Audit Trails Program – Follow-Up (2025200006)

Determine whether the Next Generation Enterprise Security Audit Trails Program was effectively implemented and meets Federal and IRS requirements. [Read our previous report.](#)

Artificial Intelligence Procurement and Implementation (2025200007)

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

Security Vulnerability and Configuration Compliance of a Selected General Support System (2025200008)

Determine whether the IRS effectively identified and addressed security vulnerabilities and configuration compliance issues on a selected general support system.

Taxpayer Account Management – Individual Project (2025208010)

Assess the development of the Taxpayer Account Management - Individual project.

Development and Security of the Direct File System for the 2025 Filing Season – Follow-Up (2025208011)

Determine if the IRS adequately develops the Direct File System and protects taxpayer data. [Read our previous report.](#)

Business Master File Modernization (2025208012)

Evaluate efforts to modernize the Business Master File.

Data Governance Strategy and Advanced Analytics (2025208013)

Assess the IRS's data governance strategy and operating model for enterprise-wide data analytics.

Information Technology Hardware Asset Inventory Controls (2025208014)

Assess the IRS's migration to a modernized information technology hardware asset inventory system and related controls.

Multifactor Authentication Security Enhancements (2025208015)

Evaluate the implementation of multifactor authentication on IRS systems.

Enterprise Data Platform (2025208016)

Evaluate the Enterprise Data Platform governance and management framework to determine its effectiveness in ensuring high data quality and accuracy, compliance with regulatory requirements and policies, and data security controls to protect sensitive information.

Progress of Information Technology Modernization Efforts – Follow-Up (20252S8001)

Evaluate the progress of the IRS's information technology modernization, including transforming core account data and processing efforts funded by the Inflation Reduction Act of 2022. [Read our previous report.](#)

Audits Required by Statute

Fiscal Year 2025 IRS Federal Information Security Modernization Act Evaluation (2025200001)

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

Annual Assessment of the IRS's Information Technology for Fiscal Year 2024 (20242S0002) and Fiscal Year 2025 (20252S0002)

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

Operational Support

Employee Progressive Discipline (202310008)

Assess the effectiveness of using progressive discipline for IRS employees with multiple violations of personnel standards.

Expedited/Simplified Procurement Procedures (202410007)

Evaluate efforts to promote contracting efficiencies using expedited/simplified procurement procedures.

Oversight of Non-Information Technology Inflation Reduction Act Contracts (2024108008)

Assess the effectiveness of management oversight for selected non-information technology Inflation Reduction Act of 2022 contracts.

Employee Onboarding Process (2024108010)

Evaluate efforts to deliver more effective employee onboarding programs.

Compliance With Hiring Practices (2025100001)

Assess the IRS's compliance with federal hiring practices.

Contractor Employee Separations – Follow-Up (2025100004)

Assess the effectiveness of offboarding contractor employees. [Read our previous report.](#)

Small Business Set-Aside Contracts (2025100005)

Assess controls over contracts set aside for certain small businesses.

Employee Student Loan Repayment Program (2025108003)

Assess the effectiveness of controls over the Employee Student Loan Repayment Program.

Employee Tax and Conduct Issues Prior to Issuing Awards – Follow-Up (2025108006)

Assess screening procedures to prevent employees with tax and conduct issues from inappropriately receiving awards. [Read our previous report.](#)

Development and Implementation of the IRS University (202430S020)

Assess the IRS's stand-up of the IRS University as its principal training resource.

We have 14 planned projects in this area, including 3 that are mandated by Congress.

Audits Required by Statute

Government Charge Card Abuse Prevention Act of 2012 Semiannual Mandatory Review (Apr. 1, 2024 through Sept. 30, 2024) (20241S0004)

Assess the IRS's compliance with the Government Charge Card Abuse Prevention Act of 2012⁴ requirements for the period of Apr. 1, 2024 through Sept. 30, 2024, and the status of prior Government charge card recommendations.

Government Charge Card Abuse Prevention Act of 2012 Semiannual Mandatory Review Covering the Period of Oct. 1, 2024 through Mar. 31, 2025 (20251S0005)

Assess the IRS's compliance with the Government Charge Card Abuse Prevention Act of 2012 requirements for the period of Oct. 1, 2024 through Mar. 31, 2025.

Government Charge Card Abuse Prevention Act of 2012 Semiannual Mandatory Review (Apr. 1, 2025 through Sept. 30, 2025) (20251S0004)

Assess the IRS's compliance with the Government Charge Card Abuse Prevention Act of 2012⁵ requirements for the period of Apr. 1, 2025 through Sept. 30, 2025, and the status of prior Government charge card recommendations.

Taxpayer Service

Low-Income Taxpayer Clinics (202310015)

Assess the effectiveness of the National Taxpayer Advocate's oversight of the Low-Income Taxpayer Clinic grant program.

Taxpayer Access to Telephone Service – Follow-Up (202310017)

Assess efforts to improve toll-free telephone access and reduce taxpayer wait times when calling for assistance. [Read our previous report.](#)

Identity Theft Inventory Backlog (2024100013)

Evaluate efforts to reduce the backlog of identity theft cases.

Taxpayer Advocate Service Case Processing (2024100015)

Evaluate whether taxpayer issues worked by the Taxpayer Advocate Service Case Advocacy were efficiently, timely, and accurately resolved.

We have 22 planned projects in this area, including 2 that are mandated by Congress.

⁴ Pub. L. No. 112-194 (October 2012).

⁵ Pub. L. No. 112-194 (October 2012).

2024 Filing Season Face-to-Face Service Provided at Taxpayer Assistance Centers (2024108012)

Assess the accuracy of the face-to-face service and the taxpayer experience at Taxpayer Assistance Centers during the 2024 Filing Season.

Making Taxpayer Payments Easier (2024108016)

Assess efforts to enable taxpayers to make payments easily and seamlessly through all service channels.

Chat Bot Applications (2024308023)

Determine if the IRS's chat bot applications are providing effective and efficient service to help taxpayers meet their tax obligations.

Resolving Missing and Misapplied Payments – Follow-Up (2024400012)

Evaluate the IRS's efforts to identify and resolve missing and misapplied payments. [Read our previous report.](#)

Failure-to-Pay Penalty Relief for Certain Taxpayers (2024400032)

Evaluate the accuracy of the administrative waiver for the Failure-to-Pay penalty for Tax Years 2020 and 2021.

Information Returns Modernization (2024405009)

Assess the IRS's efforts to modernize information return processing by implementing an online platform for Forms 1099. [Read our previous report.](#)

Volunteer Income Tax Assistance and Tax Counseling for the Elderly Grants (2025100007)

Evaluate management oversight of the grant application and approval processes for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs.

Taxpayer Inquiry Referrals (2025100008)

Assess the level of service provided to taxpayers through the IRS's inquiry referral process when their inquiry cannot be resolved during initial contact.

Quality of Telephone Assistance (2025100009)

Assess the quality of telephone assistance provided to taxpayers.

Taxpayer Protection Program (2025100010)

Determine the effectiveness of the Taxpayer Protection Program in accurately resolving suspected identity theft cases.

Communicating Tax Credits and Deductions to Taxpayers (2025108011)

Assess efforts to help taxpayers understand and claim appropriate credits and deductions on their tax returns.

Independent Office of Appeals Offer in Compromise Cases (2025300027)

Determine whether the Independent Office of Appeals' Offer in Compromise cases are processed according to criteria and decisions are adequately documented.

Appeals Alternative Dispute Resolution Programs (2025300028)

Determine whether the Independent Office of Appeals' Alternative Dispute Resolution Programs are functioning as intended.

Income Verification Express Services – Follow-Up (2025400007)

Assess the IRS's efforts to increase online requests using Income Verification Express Services. [Read our previous report.](#)

Business Identity Theft – Follow-Up (2025400008)

Evaluate the IRS's continued efforts to detect and prevent business identity theft. [Read our previous report.](#)

Direct File System Expansion (2025408009)

Assess the IRS's Direct File System in the 2025 Filing Season.

Audits Required by Statute**Fiscal Year 2025 Mandatory Review of the Compliance With the Freedom of Information Act (2025100002)**

Determine whether the IRS improperly withheld information requested by taxpayers in writing based on certain Freedom of Information Act exemptions.⁶

Fiscal Year 2025 Mandatory Review of Collection Due Process – Independent Office of Appeals (2025300024)

Determine whether the Independent Office of Appeals complied with Federal statutes when taxpayers exercised their right to appeal the filing of a Notice of Federal Tax Lien or a Notice of Intent to Levy.

⁶ 5 U.S.C. § 552 (2018).

Tax Processing

Implementation of Clean Vehicle Credits (202340825)

Assess the accuracy and completeness of the IRS's actions to implement the new, pre-owned, and commercial clean vehicle tax credits created or updated by the Inflation Reduction Act.

We have 19 planned projects in this area, including 1 that is mandated by Congress.

Continued Assessment of Clean Vehicle Tax Credits (2025408018)

Evaluate the IRS's controls to identify and prevent erroneous claims on clean vehicle tax credits and to ensure the accuracy of processing of credit transfers.

Employer Identification Number Application Processing – Follow-Up (2024400013)

Evaluate the effectiveness of the IRS's controls over processing Employer Identification Number applications. [Read our previous report.](#)

2024 Filing Season Individual Tax Return Processing (Final) (2024408024)

Evaluate whether individual paper and electronically filed tax returns were timely and accurately processed during the 2024 Filing Season.

Continued Assessment of Efforts to Digitize Paper Tax Returns for Processing (2024408028)

Evaluate the IRS's efforts to digitize the processing of paper-filed individual tax returns. [Read our previous report.](#)

Expanded Research Credit for Small Businesses – Follow-Up (2024408029)

Determine whether controls ensure that taxpayers who claim the Research Credit are eligible and claim the correct amount. [Read our previous report.](#)

Evaluation of the Internal Revenue Service's Efforts to Improve Taxpayer Notices (2024408030)

Assess the IRS's efforts to update and modernize taxpayer notices, including the ability of taxpayers to electronically receive and reply to notices.

Continued Assessment of Elective Payments and Transferability of Credits (2024408033)

Assess the IRS's processing controls for tax returns claiming an elective payment or transfer of credit related to clean energy tax credits. [Read our previous report.](#)

Foreign Investment in Real Property Tax Act Withholding – Follow-Up (2025400010)

Assess the effectiveness of processes to detect and prevent fraudulent Foreign Investment in Real Property Tax Act withholding credit claims.⁷ [Read our previous report.](#)

Accuracy of Estate and Gift Tax Return Processing (2025400011)

Evaluate the IRS's procedures to ensure that estate and gift tax returns are processed timely and accurately.

2025 Filing Season (Interim) (2025400012)

Provide select information related to the IRS's 2025 Filing Season.

2025 Filing Season (Final) (2025400013)

Evaluate whether the IRS timely and accurately processed individual paper and electronically filed tax returns during the 2025 Filing Season.

Detecting and Preventing Fraud on Schedule C – Follow-Up (2025400015)

Assess the IRS's efforts to detect and prevent tax refund fraud related to income claimed on a Schedule C, *Profit or Loss from Business*. [Read our previous report.](#)

Employment-Related Identity Theft Victim Assistance – Follow-Up (2025400016)

Assess the effectiveness of the IRS's processes and procedures to identify and assist victims of employment-related identity theft. [Read our previous report.](#)

Perfecting Individual Income Tax Returns (2025400017)

Evaluate the effectiveness of the IRS's processes and procedures to perfect individual income tax returns for processing.

Business Address Changes and Power of Attorney Telephone Verification (2025400019)

Determine if the IRS's controls for processing business address change requests and verifying Power of Attorney requests are sufficient to prevent fraudulent activity on taxpayer accounts.

Qualifying Advanced Energy Project Credit – Follow-Up (2025408014)

Evaluate the IRS's efforts to identify and address erroneous Advanced Energy Project Credits. [Read our previous report.](#)

Individual Amended Tax Return Processing Modernization – Follow-Up (2025408020)

Evaluate the IRS's efforts to modernize amended tax return processing. [Read our previous report.](#)

⁷ Enacted as Subtitle C of Title XI (the Revenue Adjustments Act of 1980) of the Omnibus Reconciliation Act of 1980, Pub. L. No. 96-499, 94 Stat. 2599, 2682 (Dec. 5, 1980).

Audits Required by Statute

Individual Taxpayer Identification Number Program (2025400002)

Evaluate the efficiency and effectiveness of the Individual Taxpayer Identification Number (ITIN) Program, ensuring that only individuals with a tax need are assigned an ITIN. ⁸ [Read our previous report.](#)

Tax Exempt and Government Entities

Tax Exempt Hospital Compliance Efforts (2024100017)

Assess management oversight of tax-exempt hospitals to ensure that they are compliant with providing community benefits and other requirements.

We have 4 planned projects in this area.

Indian Tribal Government Casino and Gaming Employment Tax Compliance (2025100013)

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

Tax-Exempt Organization Private Aircraft Use (20241S0019)

Assess the IRS's oversight of private aircraft usage by tax exempt organizations to ensure tax compliance and prevent abuse.

Trends in the Tax Exempt and Government Entities Division Through Fiscal Year 2024 (20251S0001)

Provide various statistical and data trend information related to the oversight provided by the Tax Exempt and Government Entities Division.

⁸ Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, 129 Stat. 2242 (2015).