

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Fiscal Year 2025 Statutory Review of Potential Fair Tax Collection Practices Violations

September 24, 2025

Report Number: 2025-300-045

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 2025 Statutory Review of Potential Fair Tax Collection Practices Violations

Final Audit Report issued on September 24, 2025

Report Number 2025-300-045

Why TIGTA Did This Audit

The objective of this audit was to determine whether the IRS complied with the provisions of Internal Revenue Code § 6304 to identify, investigate, and report on potential violations of the Fair Tax Collection Practices (FTCP) by IRS employees and potential violations of the Fair Debt Collection Practices Act (FDCPA) by private collection agency (PCA) employees, including any related administrative or civil actions resulting from those violations.

The IRS Restructuring and Reform Act of 1998 § 1102(d)(1)(G) requires that we include information regarding administrative or civil actions related to the FTCP in our Semiannual Report to Congress.

Impact on Tax Administration

If IRS and PCA employees abuse and harass taxpayers while attempting to collect taxes, it can harm taxpayers and have a negative impact on voluntary compliance. IRS employees who violate FTCP provisions are subject to disciplinary actions, and the federal government may be subject to claims for damages in substantiated FTCP violations.

Contracts between the IRS and a private debt collector must prohibit the collector from committing any act or omission that IRS employees are prohibited from committing in the performance of similar duties.

What TIGTA Found

We reviewed cases in the IRS's Automated Labor and Employee Relations Tracking System (ALERTS) from July 1, 2023, through June 30, 2024, and identified 38 employee misconduct cases, containing 40 issues that were coded as potential FTCP violations (15 issues were substantiated as FTCP violations, 24 unsubstantiated, and 1 did not have a substantiation code). Of the 15 issues that were substantiated as FTCP violations, 9 involved bypassing a taxpayer's representative. There were four unsubstantiated issues that involved bypassing a taxpayer's representative that the IRS should have considered as FTCP violations.

In addition, we reviewed 116 misconduct cases with 143 other issue codes from the ALERTS database potentially related to FTCP violations and found that 19 (in 16 cases) of 143 misconduct case issues should have been coded as potential FTCP violations. We also identified 400 potential FTCP violations (76 potential violations from Field Collection and 324 Campus Collection) in the IRS's Embedded Quality Review System, that were not reported in the ALERTS database. Most of these potential FTCP violations also involved bypassing taxpayer representatives. The failure to follow Power of Attorney protocols undermines taxpayer rights and trust in tax administration.

Our review also identified 32 potential FDCPA violations by PCA employees. The disciplinary actions with the 32 violations were consistent with each of the PCA's disciplinary policies.

In August 2023, the IRS eliminated its 180 calendar-day timeliness standard for resolving conduct cases, opting for established timeframes for each phase of a case and stating that overall timeframes are redundant. However, taxpayers have the right to finality in their affairs with the IRS and overall case resolution timeframes are important. We determined that 6 of the 38 employee cases coded as FTCP violations and 5 of the 16 employee misconduct cases with potential FTCP violations were resolved within an average of approximately 228 and 346 days, respectively.

What TIGTA Recommended

We made three recommendations to the IRS: 1) updating the quality review process and improving training to ensure FTCP cases are correctly coded; 2) reviewing the miscoded FTCP cases we identified with managers and employees; and 3) reestablishing the 180 calendar-day timeliness standard to ensure timely case resolution.

The IRS agreed with the first and second recommendations but disagreed with reestablishing the 180-day timeliness standard. While the IRS indicated it has new timeliness goals, these goals are not part of its documented processes. Including these goals will remind employees of the expectations to timely resolve cases and help management monitor and make improvements.



**TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION**

**U.S. DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20024**

September 24, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Diana M. Tengesdal
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Fiscal Year 2025 Statutory Review of Potential Fair
Tax Collection Practices Violations (Audit No.: 2025300005)

This report presents the results of our review of whether the Internal Revenue Service (IRS) complied with the provisions of Internal Revenue Code § 6304 to identify, investigate, and report on potential Fair Tax Collection Practices violations by IRS employees and potential violations of the Fair Debt Collection Practices Act by private collection agency employees, including any related administrative or civil actions resulting from those violations. This review is part of our Fiscal Year 2025 Annual Audit Plan and addresses the major management and performance challenge of *Taxpayer Rights*.

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

Table of Contents

<u>Background</u>	Page 1
<u>Results of Review</u>	Page 2
<u>Fair Tax Collection Practice Violations Were Identified</u>	Page 2
<u>Recommendations 1 through 3:</u>	Page 8
<u>Some Private Collection Agency Employees Potentially Violated the Law When Contacting Taxpayers</u>	Page 9
 Appendices	
<u>Appendix I – Detailed Objective, Scope, and Methodology</u>	Page 11
<u>Appendix II – Fair Tax Collection Practices Provisions</u>	Page 13
<u>Appendix III – Fair Tax Collection Practices Violation Issue Codes</u>	Page 14
<u>Appendix IV – Selection of Non-Fair Tax Collection Practices Violation Issue Codes</u>	Page 15
<u>Appendix V – Fair Debt Collection Practices Act Provisions</u>	Page 16
<u>Appendix VI – Management’s Response to the Draft Report</u>	Page 19
<u>Appendix VII – Abbreviations</u>	Page 23

Background

The Fair Debt Collection Practices Act (FDCPA), as originally enacted, included provisions that prohibited various collection abuses and harassment in the private sector.¹ However, the restrictions did not apply to the federal government until passage of the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98).² Congress believed that it was appropriate to require the IRS to comply with certain portions of the FDCPA and be at least as considerate to taxpayers as private creditors were required to be with their customers. RRA 98 Section (§) 3466 requires the IRS to follow provisions, known as Fair Tax Collection Practices (FTCP), like those in the FDCPA.³

IRS employees who violate any FTCP provisions are subject to disciplinary actions. Violations and related disciplinary actions are tracked on the IRS Human Capital Office's Automated Labor and Employee Relations Tracking System (ALERTS). In addition, the federal government may be subject to claims for damages under Internal Revenue Code (I.R.C.) § 7433, *Civil Damages for Certain Unauthorized Collection Actions*, if FTCP violations are substantiated.⁴ Taxpayer civil actions involving employees from the IRS's Office of Chief Counsel are tracked on the Office of Chief Counsel's Counsel Automated System Environment.

The Fixing America's Surface Transportation Act, § 32102 includes a provision that requires the IRS to use private collection agencies (PCA) to collect on cases with certain inactive tax receivables.⁵ Any contract between the IRS and a private collector must prohibit the collector from committing any act or omission that IRS employees are prohibited from committing in the performance of similar duties. These prohibitions include communicating at inconvenient times and places, directly contacting represented taxpayers (with certain exceptions), calling the taxpayer at work if the collector knows the taxpayer's employer prohibits such calls, and various other types of harassment and abuse. In addition, the law provides that the provisions of the FDCPA shall apply to any qualified tax collection contract.⁶ If the PCA violates the FDCPA, the law insulates the federal government from liability and allows the suit to be brought only against the private collector. Since September 2021, the IRS has had contracts with three PCAs to collect outstanding tax debts not being actively worked by the IRS. The abuse and harassment of taxpayers by IRS and PCA employees while attempting to collect taxes can harm taxpayers and have a negative impact on voluntary compliance. It is important that taxpayers receive fair and balanced treatment from IRS and PCA employees when they attempt to collect taxes.

The law requires that we include in one of our Semiannual Reports to Congress information regarding administrative or civil actions related to FTCP violations listed in I.R.C. § 6304. I.R.C. § 6304 generally prohibits the IRS from engaging in certain communications or conduct

¹ 15 U.S.C. §§ 1601 note, 1692–1692p (2018).

² 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.).

³ See Appendix II for a detailed description of FTCP provisions.

⁴ A violation is considered substantiated if the interaction involved a collection matter and the employee violated FTCP with supporting evidence.

⁵ Pub. L. No. 114-94, 129 Stat. 1312 (2015).

⁶ I.R.C. § 6306(g).

when collecting tax debts. We are required to report as violations the actions taken by IRS employees who were involved in a collection activity and received an administrative disciplinary action. The law does not provide a definition of administrative action; however, for this review, we used the IRS's definition, which is any action that ranges from a letter of admonishment to removal.⁷ Our Semiannual Report must provide a summary of such actions and include any judgments or awards granted to taxpayers.

Results of Review

Fair Tax Collection Practice Violations Were Identified

Our review of misconduct cases identified FTCP violations involving the bypassing of taxpayer representatives and potential FTCP violations related to taxpayer complaints of harassment and abuse. We also found that potential FTCP violations noted in quality reviews are not being reported. The IRS also eliminated their timeliness guidance for resolving conduct cases. Additionally, there were no civil actions resulting in monetary awards for damages to taxpayers because of an FTCP violation from July 1, 2023 through June 30, 2024.⁸

Many FTCP and potential FTCP violations reviewed involved bypassing taxpayer representatives

We reviewed 38 misconduct cases involving 40 FTCP-related issues involving IRS employees, the IRS substantiated 15 of the issues, 24 were unsubstantiated, and 1 did not have a substantiation code assigned. Our analysis of the 15 substantiated issues found that 9 (60 percent) involved employees bypassing taxpayer representatives. Our review also identified 4 additional cases from the 24 unsubstantiated issues involved the bypass of taxpayer representatives that we believe were also FTCP violations.

There are seven issue codes the IRS uses when considering potential FTCP employee violations. Using the correct issue code ensures accurate tracking, consistent handling, and appropriate accountability for FTCP violations, which we audit annually and report the results to Congress.⁹ Figure 1 shows the number of potential FTCP issues we reviewed by issue code and the description for the 38 misconduct cases (40 issues).

⁷ A letter of admonishment is a disciplinary action that involves the manager holding a discussion with the employee to advise the employee that they have engaged in misconduct and that the misconduct should not be repeated. The manager confirms the discussion with a written summary in a letter.

⁸ I.R.C. § 7433 provides that a taxpayer may bring a civil action for damages against the federal government if an officer or employee of the IRS recklessly or intentionally, or by reason of negligence, disregards any provision of the I.R.C. or related regulation in connection with the collection of federal tax.

⁹ See Appendix III for a list and description of the seven FTCP issue codes.

Figure 1: Potential FTCP Violation Issues Identified by Issue Code

Issue Code	Issue Description	Number of Issues	Substantiated
141	I.R.C. § 6304(a)(1): Contacting Taxpayer at Unusual Time/Place	■	■
142	I.R.C. § 6304(a)(2): Contacting Taxpayer without Authorized Representative's Consent	21	9
143	I.R.C. § 6304(a)(3): Contact at a Taxpayer's Employer	■	■
144	I.R.C. § 6304(b): Taxpayer Harassment in a Tax Collection Matter	13	■
145	I.R.C. § 6304(b)(2): Taxpayer Abuse in a Tax Collection Matter	■	■
146	I.R.C. § 6304(b)(3): Continuous Phone Harassment	■	■
147	I.R.C. § 6304(b)(4): Phone Call without Identity Disclosure	■	■
Total		40	15

Source: Analysis of ALERTS data for cases closed from July 1, 2023, through June 30, 2024.

We reviewed the 15 substantiated FTCP violations and identified 6 issues that resulted in disciplinary action and 9 resulted in a non-disciplinary action. The disciplinary actions consisted of suspensions or reprimands.¹⁰ The non-disciplinary actions consisted of written counseling or a Closed Without Action letter.¹¹ Additionally, there were four misconduct cases that had an FTCP code and an unprofessional conduct issue code. These four cases were not substantiated as an FTCP violation but were substantiated as unprofessional conduct. Of the four cases, two cases received a disciplinary action, consisting of reprimands, and two received non-disciplinary actions consisting of written counseling and a Closed Without Action letter.

Most of the substantiated FTCP violations involved IRS employees contacting taxpayers directly and bypassing the taxpayers' representative. I.R.C § 6304(a)(2) provides that IRS employees may not communicate with taxpayers, without taxpayer consent, a court order, or with the taxpayer's

¹⁰ Pursuant to I.R.C. § 7803(d)(1)(A)(ii), we are also required to conduct a separate review of IRS employees directly contacting taxpayers who prefer their representatives be contacted.

¹¹ Closed Without Action Letter is usually appropriate when the employee has been interviewed and/or is aware of the case, and the evidence fails to clearly establish that wrongdoing occurred, and further investigation could not resolve the issue. A cautionary statement may be added if the employee used poor judgment, demonstrated thoughtless conduct, or made a simple error and management believes it would deter future misconduct.

authorized representative's consent to handle the collection matter, unless the representative fails to respond within a reasonable period of time to a communication from the IRS.¹²

We identified an additional four cases involving employees contacting taxpayers without proper representative consent, despite having a valid Power of Attorney (POA) on file with the IRS. Management determined that no disciplinary action was warranted for the four cases. However, we consider these potential FTCP violations and believe a management action was warranted. According to the IRS's Manager's Guide to Penalty Determinations, the minimum recommended consequence would be an admonishment. However, the IRS states that they can use discretion with determining disciplinary action. We believe that failure to follow POA protocols undermines taxpayer rights and trust in tax administration. Improper contact without representative consent can lead to privacy violations and it exposes the IRS to loss of reputation and legal risk.

Some employee misconduct cases, including taxpayer complaints of harassment and abuse, were not identified as potential FTCP violations

We also reviewed 116 misconduct cases with 143 other issue codes potentially related to FTCP violations involving the Small Business/Self Employed (SB/SE) Division Collection function and found that 19 (16 cases) of the 143 employee misconduct issues should have been documented as potential FTCP violations by Labor Relations specialists. These cases were identified from ALERTS database records of cases closed from July 1, 2023, through June 30, 2024.

We identified the 143 potential issues by searching for cases with issue codes that could potentially be FTCP violations. For the 19 potential issues, we identified:

- Seventeen issues (15 cases) involved taxpayer or representative complaints of misconduct by collection employees, including allegations of harassment, threats, abuse, and unprofessional behavior. None were substantiated. Outcomes included five cases where employees received clearance letters, two cases where the employees received clearances without a letter, four cases closed without action or letter, and four merged with other cases.
- [REDACTED] The case was not substantiated as unprofessional conduct, and the employee received a clearance letter.

Figure 2 shows the number of potential non-FTCP issues we reviewed by issue code and description.

¹² I.R.C. § 6304(a)(2) prohibits the IRS from contacting a taxpayer directly if the IRS knows the taxpayer has authorized a person qualified to practice before the IRS (such as an attorney, CPA, or enrolled agent) to represent them regarding a tax matter unless the taxpayer consents or a court permits the contact.

Figure 2: Number of Non-FTCP Issues by Issue Code

Issue Code	Issue Description	Number of Issues	Potential FTCP Violations
003	Failure to Follow Instructions / Directives.	16	■
004	Unacceptable Performance.	6	0
013	Misuse of Public Office or Authority – Not RRA 98 § 1203. ¹³	4	0
019	Falsification: Official Documents – Not RRA 98 § 1203.	6	0
020	Fighting, Assault, or Threats – Not RRA 98 § 1203.	15	0
021	Criminal Misconduct.	■	■
058	Unprofessional Conduct.	55	10
095	Discriminatory Conduct – Not RRA 98 § 1203.	■	■
103	Failure to Follow Established/Written Procedures.	8	0
111	RRA 98 § 1203(b)(1) – Willful Unauthorized Seizure of Taxpayer Property.	■	■
115	Retaliation – RRA 98 § 1203(b)(6): Violation of the I.R.C., Internal Revenue Manual (IRM), or Treasury Regulations for the Purpose of Retaliation.	■	■
119	Threat of Audit for Personal Gain.	■	■
120	RRA 98 § 1203(b)(3): Civil Rights/Constitutional Violation.	■	■
953	Personnel/Labor Relations Issue.	7	0
999	Not Otherwise Coded.	13	4
Total		143	19

Source: Analysis of ALERTS data for cases closed from July 1, 2023, through June 30, 2024.

Although the 19 cases were not substantiated, according to the IRS's internal guidance, any complaint received concerning allegations of harassment or abuse in a collection matter, regardless of the merits of the case, is at least a potential FTCP violation.¹⁴ The appropriate FTCP issue codes should be documented in ALERTS.¹⁵

IRS officials agreed that 17 of the 19 employee misconduct issues were miscoded. However, they disagreed with the remaining 2, which were coded as Unprofessional Conduct under Issue Code 58. Specifically:

¹³ Section 1203 of RRA 98 requires termination of the employment of an IRS employee upon the final determination that such employee has committed certain acts or omissions, including: (1) failure to obtain required approval prior to a seizure; (2) making a false statement under oath concerning a material matter involving a taxpayer; (3) violating the constitutional or civil rights of a taxpayer; (4) falsifying or destroying documents to conceal mistakes; (5) assaulting a taxpayer; (6) threatening a taxpayer for the purpose of extracting personal gain; and (7) specified willful violations of the Internal Revenue Code.

¹⁴ IRS, *FTCP Desk Guide* (June 2023); IRS, *ALERTS User Manual*, Ch. 5 (Feb. 2020).

¹⁵ IRS, *FTCP Standard Processing Guide for Employee Relations/Labor Relations Specialists* (2023).

- [REDACTED] The IRS found that [REDACTED] and that the claim was in essence about alleged rudeness or unprofessionalism which alone did not constitute harassment or abuse under FTCP standards. The employee received no disciplinary action.
- [REDACTED] The IRS issued alternative discipline [REDACTED] and stated that year-end balances are not considered part of collection activity under Issue Code 144.

[REDACTED] Although the IRS did not find a violation in either instance, we have identified similar allegations of rude and unprofessional conduct that were coded as FTCP violations in ALERTS, and we consider these cases consistent with those standards.

In September 2024, we reported that the IRS agreed to strengthen controls to ensure that all FTCP violations are consistently identified when entering cases into ALERTS.¹⁶ IRS updated the existing FTCP Desk Guide in February 2025. We will determine in our next annual review whether these changes were effective.

Potential FTCP violations noted in quality reviews are not being reported

Our analysis of case narratives in the Embedded Quality Review System (EQRS) identified 76 potential FTCP violations for Field Collection and 324 potential FTCP violations for Campus Collection that were not reported in the ALERTS database.

EQRS is an online quality review database used by front line managers. The system is designed to assist managers in tracking employee performance, identifying training needs, and planning workload distribution. The EQRS database can generate an Organizational Cumulative Review Feedback Report for any organizational segment down to the team level, depending on the user's permissions.

We reviewed the EQRS Organization Cumulative Review Feedback Reports for both Field and Campus Collection for July 1, 2023 through June 30, 2024. The Field Collection report contained 129 cases in which the quality element "Right to Representation Not Observed" was reported as a potential exception. The Campus Collection report contained 770 cases, where 475 cases had the quality element "Comply with Taxpayers Rights," and 295 cases had the quality element "Verify the Power of Attorney" reported as potential exceptions.

We reviewed the attribute narrative report for the 129 Field Collection cases and found that in 76 cases, the reviewer noted an exception. The primary cause was contacting the taxpayer without their POA. We also reviewed the attribute narrative report for the 770 Campus Collection cases and found 324 potential FTCP violations. Most of the exceptions pertained to bypassing the taxpayer's active POA. Figure 3 summarizes the potential FTCP violations found in the EQRS narratives.

¹⁶ TIGTA, Report No. 2024-300-059, [Fiscal Year 2024 Statutory Review of Potential Fair Tax Collection Practices Violations](#), p. 5 (September 2024).

**Figure 3: Potential FTCP Violations Related to
Communicating with a Represented Taxpayer**

Description of Exception	Total
Field Collection- <i>Right to Representation Not Observed</i> (Attribute 607)	76
Campus Collection - <i>Verify the Power of Attorney</i> (Attribute 013)	■
Campus Collection - <i>Comply with Taxpayers Rights</i> (Attribute 226)	323
Total Exceptions	■

Source: Analysis of EQRS narratives for Attributes 013, 226, and 607 exceptions from July 1, 2023, through June 30, 2024.

Taxpayers have a right to be represented in matters before the IRS, and the law prohibits IRS employees from bypassing taxpayer representatives. IRS procedures require the reporting of potential I.R.C. § 6304 FTCP violations to a Labor Relations specialist by the close of the next business day. This includes potential violations identified during a case review, such as an EQRS review. Labor Relations should track these instances on ALERTS using specific issue codes to ensure that the collected data is complete and accurate.

Managers are instructed to follow the attribute rating guidance in the *Embedded Quality Job Aid* for the particular collection program area reviewed in the EQRS. Each Specialized Product Review Group has its own job aid. We previously reported that many of these job aids included a statement under Attribute 607 reminding managers that they must include a narrative detailing the circumstances and cause of the potential FTCP violation when an exception to the “Right to Representation Not Observed” quality attribute is found. We recommended and the IRS agreed to ensure that all Collection job aids include instructions to report potential FTCP violations to a Labor Relations specialist. IRS management updated all job aids in January 2025. We will determine in our next annual review whether these changes were effective.

The IRS eliminated timeliness guidance for case resolution

In August 2023, the IRS issued interim guidance eliminating the 180-day case resolution requirement for the Labor/Employee Relations and Negotiation function. The prior guidance required that cases be resolved within 180 calendar days after being received in Labor Relations, absent extenuating circumstances, and be closed in ALERTS within 10 calendar days of the employee’s receipt of a decision letter. The new guidance removed the timeframe and now only states that the Labor/Employee Relations and Negotiation function’s responsibilities include “ensuring misconduct cases progress timely, absent extenuating circumstances.” The IRS’s rationale for the change in procedure was that it had implemented timeframes for each stage of the case, making the 180-day timeliness requirement redundant.

We reviewed the 38 employee cases coded as FTCP violations and the 16 employee misconduct cases with potential FTCP violations to evaluate the potential impact of removing the timeliness standard. We determined that 6 (16 percent) of the 38 employee cases coded as FTCP violations

and 5 (31 percent) of the 16 employee misconduct cases with potential FTCP violations took an average of approximately 228 and 346 days, respectively, to resolve.

The IRS stated that the prior timeliness resolution requirement only applied to conduct cases that had been formally referred to Labor Relations for disciplinary action. According to the IRS, cases being handled by the Ethics and Investigation Support unit are in the investigative phase and are therefore not yet classified as conduct cases subject to timeliness standards. The IRS also cited the transition to a new disciplinary case tracking system during August and September of 2023 as an extenuating circumstance that affected case processing timelines.

The absence of a formal standard does not eliminate the need for timely case progression, especially where taxpayer rights may be affected. Without one, cases involving taxpayer-facing allegations may remain open for extended periods of time without clear expectations for resolution, causing additional taxpayer burden. Taxpayers have the right to finality in their affairs with the IRS.¹⁷

Cases involving employee misconduct complaints that are not reliably identified or documented as potential FTCP violations, potential FTCP violations identified in EQRS that are not reported in the ALERTS system, ongoing inconsistencies in how penalties are applied, and timeliness issues undermine taxpayer rights and trust in tax administration.

The IRS Human Capital Officer should:

Recommendation 1: Update the quality review process and enhance training to ensure that misconduct cases involving potential FTCP violations are correctly coded and resolved according to IRS policies and procedures.

Management's Response: IRS management agreed with this recommendation. The IRS Human Capital Officer will update the existing Performance Quality Measurement System and training to ensure that misconduct cases involving potential FTCP violations are correctly coded and resolved according to IRS policies and procedures.

Recommendation 2: Review the 19 miscoded issues (16 cases) to ensure that a proper analysis of the potential FTCP violations is conducted and discuss the results with the impacted managers and employees to promote awareness and improve future results.

Management's Response: IRS management agreed with this recommendation. The IRS Human Capital Officer reviewed the 19 issues (16 cases) and will discuss the cases with impacted managers and Labor Relations Specialists to promote awareness and improve future results.

Recommendation 3: Reestablish the 180-day timeliness standard for the Labor/Employee Relations and Negotiation function to ensure timely resolution of conduct cases.

Management's Response: The IRS disagreed with this recommendation stating that an internal study was conducted in Field Operations to identify opportunities for improvements in case processing with the goal of improving timeliness. Through this project, the IRS states that case processes were mapped to identify all tasks within the

¹⁷ I.R.C. § 7803(a)(3)(F).

process as well as inefficiencies and variability. Additionally, the IRS states that Field Operations updated its case timeliness standards that are now designed to achieve average cycle times from 80 to 120 days.

Office of Audit Comment: As indicated in this and prior FTCP reports, the IRS has not consistently met its timeliness standard. While the IRS indicates it has new timeliness goals, these goals are not part of its documented processes, *i.e.*, are not part of the IRM. Including these goals in the IRM will remind employees of the expectations to timely resolve cases and help management monitor and make improvements. IRS management also noted in their response that process improvements have recently led to improved timeliness, and that is encouraging. We will continue to monitor the case resolution timeliness in next year's report.

Some Private Collection Agency Employees Potentially Violated the Law When Contacting Taxpayers

We reviewed the *PCA Corrective Action Reports* (CAR) produced by the three PCAs covering the period July 1, 2023, through June 30, 2024. Our review identified 32 potential FDCPA violations by 24 PCA employees reported on the CARs. Specifically:

- Twenty-eight potential FDCPA violations occurred when employees communicated with an unauthorized third party. The employees either received disciplinary actions, including coaching notes and verbal warnings, or had no corrective action taken.
- Three potential FDCPA violations occurred when a PCA employee failed to provide taxpayers with a warning that their call was an attempt to collect a debt and any information obtained would be used to collect the debt. The employees received coaching notes, or no corrective action was taken.
- One potential FDCPA violation occurred when a PCA failed to provide a timely validation of debts to multiple taxpayers. This was discovered in an internal audit and the PCA took steps to change the process to make sure the issue was resolved.

The FDCPA is a consumer protection statute designed to protect consumers from deceptive and unfair debt collection practices. PCAs are required to perform quality assurance reviews by sampling telephone calls and other case actions for each call representative using the quality attributes in the *PCA Policy and Procedures Guide*. Results of these reviews must be submitted to the IRS each month in the *PCA Quality Review Report*. When potential violations are identified, PCAs use the CARs to document potential FDCPA or FTCP violations, along with the disciplinary actions taken against employees.

Each PCA has its own personnel policies to determine discipline for employees who commit a FDCPA or FTCP violation. Disciplinary actions depend on the level of violation and may include remedial training, initial warning, written warning, final warning, suspension, or termination. Some PCA personnel policies also refer to a rolling time frame where the employee can be terminated if enough disciplinary actions accrue. However, an employee can also be terminated after one violation if it is determined to be egregious in nature.

The disciplinary actions with the 32 violations were consistent with each of the PCA's disciplinary policies. It is important for PCAs to identify potential violations of the law and consistently

disclose them to the IRS. All PCAs have quality review processes that can potentially identify concerning interactions with taxpayers.

Private collection agencies are consistently reporting third party disclosure violations

We reviewed the PCA incident logs for July 1, 2023 through June 30, 2024, for any potential FTCP or FDCPA violations that were not reported on the PCA's monthly CAR. We did not find any violations in the incident reports that were not reported in the CAR reports. As a result, we concluded that the PCAs are consistently reporting third-party disclosure violations.

In our prior review, we found that two PCAs had potential FDCPA § 805(b) third-party disclosure violations in their incident reports that were not reported on their monthly CARs.¹⁸ We recommended and the IRS agreed to clarify guidance to ensure that all potential FDCPA § 805(b) third-party disclosure violations are reported on the PCA CARs. The IRS closed this recommendation in January 2025 after it updated the Policy and Procedures Guide to specify that only Individual Master File accounts should be included in the CARs to promote consistency among PCAs.

A lawsuit was filed against one PCA alleging violations of FDCPA

In May 2023, a lawsuit was filed against one PCA alleging violations of FDCPA.¹⁹ The taxpayer alleged that the PCA mailed multiple communications regarding the collection of alleged debts despite having notice of the taxpayer's bankruptcy case. The taxpayer also alleged that the PCA engaged in false and misleading representations and unlawfully threatened collection actions and penalties. IRS management stated that the PCA began an investigation and notified the IRS immediately upon receipt of the lawsuit. In April 2025, the IRS notified us that the lawsuit was dismissed.

¹⁸ TIGTA, Report No. 2024-300-059, [Fiscal Year 2024 Statutory Review of Potential Fair Tax Collection Practices Violations](#), p. 7 (September 2024).

¹⁹ *Rodriguez v. Continental Service Group Inc.*, No. 23-CV-01088 (D.P.R. filed 2023).

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether the IRS complied with the provisions of I.R.C. § 6304 to identify, investigate, and report on potential FTCP violations by IRS employees and potential violations of the FDCPA by PCA employees, including any related administrative or civil actions resulting from those violations. To accomplish our objective, we:

- Performed queries of ALERTS data for FTCP issue codes to identify cases that were closed from July 1, 2023 through June 30, 2024, and determined whether any cases resulted in administrative action and whether those actions were within the recommended penalty actions.
- Performed queries of ALERTS data for non-FTCP issue codes to identify SB/SE Division cases that were closed from July 1, 2023 through June 30, 2024, to determine whether any of the cases should have been coded as potential FTCP violations. We selected 25 non FTCP issue codes with descriptions that could potentially relate to violations of taxpayers' FTCP rights and 4 job series codes.
- Queried the ALERTS data for FTCP and potential FTCP cases to determine if cases were closed within 180 calendar days of being entered into ALERTS.
- Reviewed the PCA Quality Review Reports, CARs, and Incident Logs for the three PCAs for July 1, 2023 through June 30, 2024.
- Reviewed the EQRS Organization Cumulative Review Feedback Reports for both Field and Campus Collection for July 1, 2023 through June 30, 2024, to determine if any FTCP violations should have been entered into ALERTS. We reviewed the report narratives for Field Collection exceptions to attribute 607 – "Right to Representation Not Observed," and Campus Collection exceptions to attribute 013 – "Verify Power of Attorney/Third-Party Designee" and 226 – "Taxpayer Rights."
- Identified the number of FTCP violations resulting in IRS civil actions (judgments or awards granted) by requesting a computer extract from the Office of Chief Counsel's Counsel Automated System Environment database of any Subcategory 6304 (established to track FTCP violations) cases closed from July 1, 2023 through June 30, 2024.

Performance of This Review

This review was performed with information obtained from the offices of the IRS Human Capital Officer and Office of Chief Counsel located in the IRS Headquarters in Washington, D.C., and information requested from all three PCAs during the period September 2024 through June 2025. 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 obtained data for all cases posting to the ALERTS database from July 1, 2023 through June 30, 2024 (provided to us by the TIGTA Data Services team for this review) and performed tests to assess the reliability of the data. This team has provided extracts from the ALERTS database in the past for this mandatory review. We evaluated the data by running queries on the population to ensure that the data met our criteria, and no information was missing or incomplete. For example, we verified ALERTS cases were not missing issue codes or disposition codes. We also scanned the case numbers to verify chronological order with no obvious gaps in sequencing. We determined that the data were sufficiently reliable for 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 guidance and policies used to code and work potential FTCP violation cases, the FTCP provisions used to identify potential violations, and the guidance for reporting FTCP violations discovered in EQRS reviews. We evaluated these controls by performing queries on ALERTS data, reviewing employee misconduct case files, and reviewing EQRS case narratives. Additionally, for the three PCAs, we determined the following internal controls were relevant to our audit objective: the procedures for reporting potential FDCPA violations and the actions taken for the potential violations. We evaluated these controls by reviewing the PCAs' CARs and Incident Logs.

Appendix II

Fair Tax Collection Practices Provisions

I.R.C. § 6304: Fair Tax Collection Practices

(a) Communication with the taxpayer - Without the prior consent of the taxpayer given directly to the Secretary or the express permission of a court of competent jurisdiction, the Secretary may not communicate with a taxpayer in connection with the collection of any unpaid tax.

(1) At any unusual time or place or a time or place known or which should be known to be inconvenient to the taxpayer.

(2) If the Secretary knows the taxpayer is represented by any person authorized to practice before the IRS with respect to such unpaid tax and has knowledge of, or can readily ascertain, such person's name and address, unless such person fails to respond within a reasonable period of time to a communication from the Secretary or unless such person consents to direct communication with the taxpayer.

(3) At the taxpayer's place of employment if the Secretary knows or has reason to know that the taxpayer's employer prohibits the taxpayer from receiving such communication.

In the absence of knowledge of circumstances to the contrary, the Secretary shall assume that the convenient time for communicating with a taxpayer is after 8 a.m. and before 9 p.m., local time at the taxpayer's location.

(b) Prohibition of harassment and abuse - The Secretary may not engage in any conduct, the natural consequence of which is to harass, oppress, or abuse any person in connection with the collection of any unpaid tax. Without limiting the general application of the foregoing, the following conduct is a violation of this subsection:

(1) The use or threat of use of violence or other criminal means to harm the physical person, reputation, or property of any person.

(2) The use of obscene or profane language or language the natural consequence of which is to abuse the hearer or reader.

(3) Causing a telephone to ring or engaging any person in telephone conversation repeatedly or continuously with intent to annoy, abuse, or harass any person at the called number.

(4) Except as provided under rules similar to the rules in § 804 of the FDCPA (15 U.S.C. 1692b), the placement of telephone calls without meaningful disclosure of the caller's identity.

(c) Civil action for violations of section - For civil action for violations of this section, see I.R.C. § 7433.

Appendix III

Fair Tax Collection Practices Violation Issue Codes

Issue Code	Description
141	CONTACT TAXPAYER UNUSUAL TIME/PLACE – Valid only in collection matters. Contacting a taxpayer before 8:00 a.m. or after 9:00 p.m., or at an unusual location or time, or at a location known or which should be known to be inconvenient to the taxpayer.
142	CONTACT TAXPAYER WITHOUT REPRESENTATIVE – Valid only in collection matters. Contacting a taxpayer directly without the consent of the taxpayer’s power of attorney.
143	CONTACT AT TAXPAYER EMPLOYMENT; WHEN PROHIBITED – Valid only in collection matters. Contacting a taxpayer at their place of employment when it is known or should be known that the taxpayer’s employer prohibits the taxpayer from receiving such communication.
144	TAXPAYER HARASSMENT IN A TAX COLLECTION MATTER – Valid only in collection matters. Any allegation of taxpayer harassment should be reviewed along with I.R.C. § 6304 because the provision is intended to be applied in a general manner when evaluating the alleged employee misconduct. Conduct that is intended to harass a taxpayer, or conduct that uses or threatens to use violence or harm, is an absolute violation of the I.R.C.
145	TAXPAYER ABUSE IN A TAX COLLECTION MATTER – Valid only in collection matters. Any allegation of taxpayer abuse should be reviewed along with I.R.C. § 6304 because the provision is intended to be applied in a general manner when evaluating the alleged employee misconduct. The use of obscene or profane language towards a taxpayer is an absolute violation of the I.R.C.
146	CONTINUOUS TELEPHONE/HARRASSMENT – Valid only in collection matters. Causing a taxpayer’s telephone to ring continuously with harassing intent.
147	TELEPHONE CALL WITHOUT IDENTIFICATION DISCLOSURE – Valid only in collection matters. Contacting a taxpayer by telephone without providing a meaningful disclosure of the IRS employee’s identity.

Source: IRS ALERTS User Manual (February 2020).

Appendix IV

Selection of Non-Fair Tax Collection Practices Violation Issue Codes

Issue Code	Description
003	FAILURE TO FOLLOW INSTRUCTIONS/DIRECTIVES – Situations in which instructions or directives were not followed.
058	UNPROFESSIONAL CONDUCT – On-duty behavior that is rude, discourteous, or unprofessional. This does not include violations of the Fair Tax Collection Practices Act.
111	RRA 98 § 1203(B)(1): WILLFUL UNAUTHORIZED SEIZURE OF TAXPAYER – Willful failure to obtain the required approval signatures on documents authorizing the seizure of a taxpayer's home, personal belongings, or business assets. SPECIAL NOTE: Only the commissioner has the delegated authority to mitigate a removal if this issue is supported by preponderant evidence.
115	RETALIATION - RRA 98 § 1203(B)(6): VIOLATION OF THE I.R.C., IRM, OR TREASURY REGULATIONS FOR THE PURPOSE OF RETALIATION – Violations of the I.R.C. of 1986, Department of the Treasury regulations, or policies of the IRS (including the IRM) for the purpose of retaliating against, or harassing, a taxpayer, taxpayer representative, or other employee of the IRS.
120	RRA 98 § 1203(B)(3): CIVIL RIGHTS/CONSTITUTIONAL VIOLATION – Violation of the civil rights of a taxpayer, taxpayer representative, or other employee of the IRS (any right under the U.S. Constitution, or any civil right established under Titles VI or VII of the Civil Rights Act of 1964, Title IX of the Educational Amendments of 1972, the Age Discrimination Act of 1975, section 501 or 504 of the Rehabilitation Act of 1973, and Title I of the Americans with Disabilities Act of 1990). SPECIAL NOTE: Only the Commissioner has the delegated authority to mitigate a removal if this issue is supported by preponderant evidence.
999	NOT OTHERWISE CODED – Used to identify any matter that has not been defined by the other issue codes available. SPECIAL NOTE: The use of this issue code requires a more detailed explanation in the Facts and Analysis Section of ALERTS.

Source: IRS ALERTS User Manual (February 2020) and Issue Code Database. These codes were used in our review of non-FTCP codes that could potentially relate to violations of taxpayers' FTCP rights.

Appendix V

Fair Debt Collection Practices Act Provisions

The FDCPA is the main federal law that governs debt collection practices. The FDCPA prohibits debt collection companies from using abusive, unfair, or deceptive practices to collect debts. Provisions of the FDCPA that debt collection companies must follow include:¹

15 U.S.C § 1692b: Acquisition of location information – Any debt collector communicating with any person other than the consumer for the purpose of acquiring location information about the consumer shall:

(2) Not state that such consumer owes any debt.

15 U.S.C § 1692c: Communication in connection with debt collection

(a) Communication with the consumer generally without the prior consent of the consumer given directly to the debt collector or the express permission of a court of competent jurisdiction, a debt collector may not communicate with a consumer in connection with the collection of any debt:

(1) At any unusual time or place or a time or place known, or which should be known to be inconvenient to the consumer. In the absence of knowledge of circumstances to the contrary, a debt collector shall assume that the convenient time for communicating with a consumer is after 8 o'clock antemeridian and before 9 o'clock postmeridian, local time at the consumer's location.

(2) If the debt collector knows the consumer is represented by an attorney with respect to such debt and has knowledge of, or can readily ascertain, such attorney's name and address, unless the attorney fails to respond within a reasonable period of time to a communication from the debt collector or unless the attorney consents to direct communication with the consumer.

(b) Communication with third parties except as provided in § 1692b of this title, without the prior consent of the consumer given directly to the debt collector, or the express permission of a court of competent jurisdiction, or as reasonably necessary to effectuate a post-judgment judicial remedy, a debt collector may not communicate, in connection with the collection of any debt, with any person other than the consumer, his attorney, a consumer reporting agency if otherwise permitted by law, the creditor, the attorney of the creditor, or the attorney of the debt collector.

(c) Ceasing communication – If a consumer notifies a debt collector in writing that the consumer refuses to pay a debt or that the consumer wishes the debt collector to cease further communication with the consumer, the debt collector shall not communicate further with the consumer with respect to such debt, except –

(1) To advise the consumer that the debt collector's further efforts are being terminated.

¹ The provisions in this appendix only represent sections of 15 U.S.C. § 1692–1692p violated by the three PCAs in the period July 01, 2023, through June 30, 2024.

(2) To notify the consumer that the debt collector or creditor may invoke specified remedies which are ordinarily invoked by such debt collector or creditor.

(3) Where applicable, to notify the consumer that the debt collector or creditor intends to invoke a specified remedy.

(d) "Consumer" defined: For the purpose of this section, the term "consumer" includes the consumer's spouse, parent (if the consumer is a minor), guardian, executor, or administrator.

15 U.S.C § 1692d: Harassment or abuse - A debt collector may not engage in any conduct the natural consequence of which is to harass, oppress, or abuse by any person in connection with the collection of a debt. Without limiting the general application of the foregoing, the following conduct is a violation of this section:

(1) The use or threat of use of violence or other criminal means to harm the physical person, reputation, or property of any person.

15 U.S.C § 1692e: False or misleading representations - A debt collector may not use any false, deceptive, or misleading representation or means in connection with the collection of any debt. Without limiting the general application of the foregoing, the following conduct is a violation of this section:

(11) The failure to disclose in the initial written communication with the consumer and, in addition, if the initial communication with the consumer is oral, in that initial oral communication, that the debt collector is attempting to collect a debt and that any information obtained will be used for that purpose, and the failure to disclose in subsequent communications that the communication is from a debt collector, except that this paragraph shall not apply to a formal pleading made in connection with a legal action.

15 U.S.C § 1692g: Validation of debts

(a) Notice of debt; contents - Within five days after the initial communication with a consumer in connection with the collection of any debt, a debt collector shall, unless the following information is contained in the initial communication or the consumer has paid the debt, send the consumer a written notice containing:

(1) The amount of the debt.

(2) The name of the creditor to whom the debt is owed.

(3) A statement that unless the consumer, within thirty days after receipt of the notice, disputes the validity of the debt, or any portion thereof, the debt will be assumed to be valid by the debt collector.

(4) A statement that if the consumer notifies the debt collector in writing within the thirty-day period that the debt, or any portion thereof, is disputed, the debt collector will obtain verification of the debt and a copy of a judgment against the consumer and a copy of such verification or judgment will be mailed to the consumer by the debt collector.

(5) A statement that, upon the consumer's written request within the thirty-day period, the debt collector will provide the consumer with the name and address of the original creditor, if different from the current creditor.

Management's Response to the Draft Report



HUMAN CAPITAL OFFICE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 28, 2025

MEMORANDUM FOR DIANA M. TENGESDAL
ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: David P. Traynor
Acting IRS Human Capital Officer

David P. Traynor
Digitally signed by David P. Traynor
Date: 2025.08.28 08:54:40 -0500

SUBJECT: Draft Audit Report – TIGTA Audit 2025300005 Fiscal Year 2025
Statutory Review of Potential Fair Tax Collection Practices
Violations

Digitally signed by David P. Traynor
Date: 2025.08.28 08:54:40
-05'00'

Thank you for the opportunity to evaluate Fiscal Year 2025 Statutory Review of Potential Fair Tax Collection Practices Violations Audit #2025300005.

The IRS remains committed to the fair treatment of taxpayers by both the IRS and Private Collection Agencies (PCAs). Our compliance with the provisions found in the Internal Revenue Service Restructuring and Reform Act of 1998 has guided the Agency in identifying, investigating, and reporting potential violations of the Fair Tax Collection Practices Act (FTCPA) for employees and potential violations of the Fair Debt Collection Practices Act (FDCPA) by PCAs to ensure that customers' interactions with the Agency are free from collection abuses and harassment.

Each year, the Treasury Inspector General for Tax Administration (TIGTA) completes its review of the IRS's efforts to improve the reporting of potential FTCP and FDCPA violations. This partnership has led to improved quality assurance reviews, increased trainings, and updated guidance that assists both the managers tasked with identifying potential violations and the Field Operations Labor Relations (LR) Specialists supporting managers investigating the potential violations.

As a result of TIGTA's 2024 FTCP audit, Labor/Employee Relations and Negotiations (LERN) updated the existing FTCP Desk Guide in February 2025, to strengthen controls to ensure all FTCP violations are consistently identified when cases are entered into the Automated Labor and Employee Relations Tracking System. The LERN division also provided training to LR Specialists on the new desk guide. As TIGTA mentions, the impact of these actions would not be measurable in this year's audit, but the IRS looks forward to improved FTCP reporting in future reviews.

Furthermore, as a result of previous TIGTA audits, LERN:

- established case timeliness and quality goals for Ethics and Investigation Support (EIS) Branch cases,
- updated the existing Performance Quality Measurement System (PQMS) review process and case closure checklist to accurately represent the circumstances of the case and ensure compliance with policy and procedures, and

- improved case timeliness standards for Field Operations in consultation with Treasury's Office of Strategic Planning and Performance Improvement.

We are pleased to report that as a result of these process improvements, as of June 30, 2025, the IRS processed EIS cases with an average cycle time of 43 days (goal is 90), with 95.25% quality; Field Operations processed conduct cases with an average cycle time of 103 days (goal is 120), with 96% quality. While we agree with TIGTA's recommendations to make additional updates to the PQMS process and training, we will continue to maintain current case timeliness metrics which were updated based on in-depth analysis of key processes within the case for which LR Specialists and managers are held accountable.

We want to thank TIGTA for acknowledging that there were no civil actions resulting in monetary awards for damages to taxpayers because of an FTCP violation and that disciplinary actions for identified FDCPA violations by PCA employees were consistent with disciplinary policies. The IRS acknowledges that an aggrieved taxpayer filed a civil action against one PCA in 2023 alleging violations of FDCPA and appreciates that TIGTA noted the dismissal of the case in the report.

If you have any questions, please contact me at David.P.Traynor@irs.gov, or a member of your staff may contact Paul Phillips, Acting Director, Labor/Employee Relations and Negotiations, at Paul.M.Phillips@irs.gov.

Attachment

Attachment

RECOMMENDATION 1:

The IRS Human Capital Officer should update the quality review process and enhance training to ensure that misconduct cases involving potential FTCP violations are correctly coded and resolved according to IRS policies and procedures.

CORRECTIVE ACTIONS:

Agree.

The IRS Human Capital Officer will update the existing Performance Quality Measurement System and training to ensure that misconduct cases involving potential Fair Tax Collection Practices Act (FTCP) violations are correctly coded and resolved according to IRS policies and procedures.

IMPLEMENTATION DATE:

March 15, 2026

RESPONSIBLE OFFICIAL(S):

Director, Labor / Employee Relations and Negotiations

CORRECTIVE ACTION(S) MONITORING PLAN:

The IRS will monitor this corrective action as part of our internal management control system.

RECOMMENDATION 2:

The IRS Human Capital Officer should review the 19 miscoded issues to ensure that a proper analysis of the potential FTCP violations is conducted and discuss the results with the impacted managers and employees to promote awareness and improve future results.

CORRECTIVE ACTIONS:

Agree.

During the course of the audit, Labor Employee Relations and Negotiations reviewed the 19 issues (16 cases). Of the 19 issues reviewed, 17 were miscoded. These cases will be discussed with impacted managers and LR Specialists to promote awareness and to improve future results.

IMPLEMENTATION DATE:

March 15, 2026

RESPONSIBLE OFFICIAL(S):

Director, Labor / Employee Relations and Negotiations

CORRECTIVE ACTION(S) MONITORING PLAN:

We will monitor this corrective action as part of our internal management control system.

RECOMMENDATION 3:

The IRS Human Capital Officer should reestablish the 180-day timeliness standard for the Labor/Employee Relations and Negotiations function to ensure timely resolution of conduct cases.

CORRECTIVE ACTIONS:

The IRS disagrees with this recommendation.

As a result of TIGTA's audit #2022-10-011, Procedures to Address Employee Misconduct Were Followed, but Resolution Time and Quality Review Need Improvement, the IRS partnered with the Department of Treasury's Office of Strategic Planning and Performance Improvement (OSPPI) to conduct a Lean Six Sigma study in Field Operations to identify opportunities for improvements in case processing with the goal to improve case timeliness. Through this project, case processes were mapped to identify all tasks within the process as well as wastes and variability. The project also identified case timeframes, information flow, and best goal times for the completion of conduct cases. Based on findings from the Treasury OSPPI study, Field Operations updated its case timeliness standards for conduct case average cycle time from 80 to 120 days.

IMPLEMENTATION DATE:

Not applicable (N/A)

RESPONSIBLE OFFICIAL(S):

N/A

CORRECTIVE ACTION(S) MONITORING PLAN:

N/A

Appendix VII

Abbreviations

ALERTS	Automated Labor and Employee Relations Tracking System
CAR	Corrective Action Report
EQRS	Embedded Quality Review System
FDCPA	Fair Debt Collection Practices Act
FTCP	Fair Tax Collection Practices
I.R.C.	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
PCA	Private Collection Agency
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 www.tigta.gov/form/suggestions.**

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