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## Taxpayers

Report says the agency needs to enhance its collection efforts to make more delinquent international taxpayers become compliant with their obligations.

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Over the past decade, the [Internal Revenue Service](#) has more aggressively pursued enforcement of international tax noncompliance, but the agency needs to enhance its collection efforts to make more delinquent international taxpayers become compliant with their obligations. That's according to a report released by the agency that oversees the IRS, the Treasury Inspector General for Tax Administration (TIGTA).

The overall objective of TIGTA's review was to evaluate the IRS's collection efforts on delinquent taxpayers residing in foreign countries. Income received from international transactions of these taxpayers is subject to U.S. tax rules and reporting requirements.

“The IRS faces many unique challenges in collecting taxes from international

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with their U.S. tax obligations.

For example, International Collection does not have:

- Adequate policies, procedures, position descriptions, or the training needed to ensure that international revenue officers can properly work International Collection cases.
- A specific inventory selection process that ensures that the International Collection cases with the highest risk are worked.
- Performance measures and enforcement results reported separately from Domestic Collection.
- A process to measure the value of the “Customs Hold” as an enforcement tool.

TIGTA recommended that the IRS: 1) develop a formal International Collection Strategic plan; 2) update International Collection guidance to provide specific policies and procedures to international revenue officers; 3) evaluate and update the current international revenue officer position descriptions; 4) develop a formal International Collection training plan using Subject Matter Experts to develop and teach international specific courses; 5) evaluate the International Collection inventory selection criteria; 6) develop separate performance measures and track specific enforcement results for International Collection; and 7) continue to pursue direct access to the Customs Hold information.

IRS officials agreed with all of TIGTA's recommendations and have taken or plan to take corrective actions. However, while the IRS has implemented some corrective actions to improve the selection of International Collection inventory, develop separate performance measures, and track enforcement results, TIGTA does not believe that the IRS's completed corrective actions fully addressed the recommendations.

The full TIGTA report can be read on the agency's [website \(PDF\)](#).

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