

Quick Guide to Common Titles & Offices Within the IRS

Revenue Agent (RA)

A Revenue Agent is an individual who conducts examinations of taxpayer records to determine the accuracy of business or personal returns. They usually work on-site at the taxpayer's business or the representative's office. The RA typically is more experienced and has greater credentials than a TCO. Although an RA has a GM they work under, they have considerable authority to determine the accuracy of a tax return.

Revenue Officer (RO)

Revenue Officers are charged with the duty to collect unfiled returns or unpaid taxes due to the IRS. They have the authority to file liens and levies. They may also recommend penalty abatement if they believe it is appropriate. While they do not have the authority to determine the tax on a return is correct, they may recommend the return be referred to the exam division. If the RO suspects matters exist that warrant further scrutiny they may refer the case to the Examination Division or in extreme cases to Criminal Investigation.

Abusive Tax Avoidance Transaction Revenue Officer (ATAT RO)

This is a special category of revenue officer assigned to investigate the most egregious transgressions by taxpayers. These Agents are specially trained and experienced to handle complex tax transactions. Their investigations could lead to fraud charges and penalties against the transgressor.

Group Manager (GM)

This is generally the next level of authority above the job titles listed below. Typically, if you need to elevate a case beyond the individual you are dealing with you would contact that person's Group Manager.

Tax Examiner

Correspondence Audits are generally handled by Tax Examiners who may have limited accounting and tax background; but be trained in handling the issues in a correspondence audit.

Tax Compliance Officer (TCO)

A TCO is the person you will deal with in an office audit. Their job is to determine the accuracy of filed returns by having the taxpayer or representative appear at the IRS office (or during Covid by telephone) to present their records supporting the entries on the tax return. The TCO has less authority than an RA, but generally has a GM readily available if needed.

Appeals Officer

Appeals Officers, among other things, are available to taxpayers who are dissatisfied with actions taken by the Examination Division of the IRS. They may also be called a Hearing Officer. They have the authority to make a final decision on disagreements between taxpayers and the IRS. The independence and authority of the Appeals Division has been enhanced by the Taxpayer First Act of 2019. In fact, their division name was changed to the Independent Office of Appeal.

Settlement Officer

A Settlement Officer Is an Appeals Officer who hears cases that originate in the Collection Division. Like other Appeals Officers they may be referred to as a Hearing Officer. An SO has the authority to make a final decision on collection matters.

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Offer Specialist (OS)

Offer Specialists also determine the acceptability of an Offer in Compromise submitted to the IRS by taxpayers seeking to resolve their tax problems for an amount they can afford to pay rather than the amount they owe; however, an OS is usually located outside of the two major Offer Service Centers (Holtsville or Memphis) and they typically are assigned to small business, corporate and/or complex cases.

Offer Examiner (OE)

Offer Examiners determine the acceptability of Offers in Compromise submitted to the IRS by taxpayers seeking to resolve their tax problems for an amount they can afford to pay rather than the amount they owe; and are usually assigned to one of the two Offer in Compromise Service Centers (Holtsville, NY or Memphis, TN).

Automated Collection System (ACS)

ACS is the part of the IRS that handles the IRS collection activities conducted by telephone. This is generally the division of the IRS that taxpayers with unpaid taxes encounter first. If ACS is unable to reach a taxpayer or cannot reach an acceptable arrangement with a taxpayer, they will refer the case to the field where a RO takes charge of the case. Some cases exceed the dollar authority to be handled by ACS; those cases are also referred to the field for ROs to resolve.

Technical Services (Advisory)

The “Technical Services” Division (generally referred to as “Advisory”) is primarily responsible for (among other responsibilities) properly calculating, reviewing, adjusting, and maintaining “Statute of Limitation” functions. Advisory is also the unit tasked with the review of all audit reports (Form 4549) subsequent to an examination and is also the unit that prepares and issues “Statutory Notices of Deficiency” (SNOD) regarding all examination cases.

IRS Disclosure Office (DO)

IRS Disclosure Office personnel are responsible for securing, reviewing, redacting, and ultimately providing taxpayers, representatives and other requesting agencies with confidential taxpayer records and information pursuant to the receipt of a proper “Freedom of Information Act” (FOIA) request.

Taxpayer Advocate

The Taxpayer Advocate Service exists to assist taxpayers when the IRS system is not functioning properly. They have the authority to place a hold on collection, the ability to get the attention of other IRS divisions, and will shepherd issues through the IRS labyrinth when needed. Generally, they do not have the authority to make the final decision in the case but can assist the taxpayer in getting a decision made. Note that practitioners should always contact the local Taxpayer Advocate office when seeking assistance. Contacting the National Taxpayer Advocate Office is only appropriate when it is necessary to elevate a case beyond the local Taxpayer Advocate. This is also where a taxpayer or practitioner would turn if the local TA were unresponsive, which is rare. Typically, practitioners report the Taxpayer Advocate Service tenaciously follow through when a case is in their jurisdiction.

Criminal Investigation (CI)

Criminal Investigators review suspected violations of tax law that may rise to the level of criminal or civil fraud. The Criminal Investigation Division opens relatively few investigations per year, but they are highly successful in prosecution of tax crimes once they open a case. Due to IRS’s current focus on high-dollar underreporting, high-dollar non-filing, and payroll tax cases rising to the level of criminality it is expected the IRS will devote more resources to this area. Expect to see more experienced Agents and Investigators hired and more cases being pursued in the coming years.

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