Federal Agency Guidelines

U.S. Treasury Office of Tax Policy and Internal Revenue Service

Property and Casualty Insurers Association Northeast General Counsel Seminar

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Office of Tax Policy

Functions

• Developing and implementing tax policies and programs

• Providing the official estimates of all Government receipts for the President's budget, fiscal policy decisions, and Treasury cash management decisions

• Establishing policy criteria reflected in regulations and rulings and guiding their preparation with the Internal Revenue Service

• Negotiating tax treaties for the United States and representing the United States in meetings and work of multilateral organizations dealing with tax policy matters

• Providing economic and legal policy analysis for domestic and international tax policy decisions
IRS Chief Counsel

Functions

• Providing advice to the IRS Commissioner on all matters pertaining to the interpretation, administration and enforcement of the Internal Revenue laws

• Preparing legislative proposals, regulations, revenue rulings and procedures, actions on decisions, and other items of public guidance and legal advice

• Representing the IRS in litigation, including
  • Coordinating the IRS’s position in litigation in order to ensure consistent and appropriate technical positions are taken in litigation
  • Preparing recommendations concerning defense, settlement, appeal, or certiorari
  • Reviewing and coordinating pleadings, motions, briefs, settlement documents, notices of appeal, and any other material prepared in connection with United States Tax Court litigation

• Issuing letter rulings, technical advice and other legal advice responding to questions raised by IRS personnel and by taxpayers
IRS Services and Enforcement

— Functions
  • Examining taxpayers to ensure compliance with Internal Revenue laws
    • Wage and Investment
    • Small Business/Self-Employed
    • Large Business and International
    • Tax Exempt and Government Entities
  • Investigating potential criminal violations of the Internal Revenue laws
  • Administering the laws and regulations governing the practice of tax professionals before Treasury and the IRS
  • Providing comprehensive oversight and support of tax return preparers
IRS Appeals

— Goal
  • Resolving tax controversies, without litigation, on a basis which is fair and impartial to both the Government and the taxpayer and in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the IRS

— Functions
  • Reviewing protested cases
  • Holding conferences to provide a meaningful opportunity for taxpayers to present their position
  • Negotiating settlements