



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

SEMIANNUAL REPORT TO CONGRESS

October 1, 2025 - March 31, 2026





To Report Waste, Fraud, and Abuse:

Web:

www.tigta.gov

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202-927-7002

Toll-Free Hotline:

1-800-366-4484

Information you provide is confidential. You may remain anonymous.



TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

VISION

Maintain a highly skilled, proactive, and diverse Inspector General organization dedicated to working in a collaborative environment with key stakeholders to foster and promote fair tax administration.

MISSION

Provide quality professional audit, investigative, and inspection and evaluation services that promote integrity, economy, and efficiency in the administration of the nation's tax system.

CORE VALUES

Integrity—Maintain the highest professional standards of integrity, personal responsibility, independence, objectivity, and operational excellence in pursuit of the Treasury Inspector General for Tax Administration's (TIGTA) mission.

Organizational Innovation—Model innovative practices in organizational structure, operational programs and processes, audit, investigative, and inspection and evaluation methodologies, and the application of advanced information technology.

Communication—Achieve effective organizational approaches and solutions by encouraging open, honest, and respectful communication among TIGTA's executives, employees, offices, and functions, as well as between TIGTA and its external stakeholders.

Value Employees—Respect the dignity, contributions, and work-life balance of our employees, and recognize diversity as fundamental to the strength of our organization.

Commitment to Collaboration—Establish and maintain collaborative and professional relationships with other government and non-government stakeholders.

Message to Congress



The Treasury Inspector General for Tax Administration (TIGTA) provides independent oversight of the Internal Revenue Service (IRS). Although TIGTA is placed organizationally within the Department of the Treasury, which has its own Office of Inspector General, we operate independently with a specific mandate to oversee all aspects of activity related to the IRS's administration of the federal tax system.

Strong oversight is essential to protecting public resources, safeguarding taxpayer information, and maintaining confidence in tax administration. Through three independent and complementary functions, Audit, Inspections and Evaluations, and Investigations, TIGTA identifies risk, deters fraud and misconduct, and strengthens internal controls. Our work delivers measurable results that protect taxpayer dollars and promote the integrity of tax administration.

I am pleased to submit this Semiannual Report to Congress, which summarizes our work and accomplishments for the period October 1, 2025 – March 31, 2026.

During this reporting period, I am particularly proud of the Office of Audit's impact on improving tax administration for taxpayers, the Office of Inspections and Evaluations' resilience in adapting to and embracing a rapidly changing environment while continuing to deliver impactful oversight and the Office of Investigations for their \$722 million in financial accomplishments for the American taxpayers.

Despite operating with reduced staff due to the 2025 Treasury voluntary separation initiatives and the hiring freeze, our team remained resilient and steadfast in our mission. TIGTA continues to leverage advanced tools and modernize internal processes to improve efficiency and effectiveness. However, the October-November 2025 government shutdown significantly impacted IRS operations and delayed key modernization efforts, as reflected in this report.

During this period, our Offices of Audit and Inspections and Evaluations issued 17 reports and our Office of Investigations completed 881 investigations.

I am proud of the work our staff has accomplished and remain confident in our commitment and ability to combat waste, fraud, and abuse in the nation's tax system. We will continue working with Congress, the Administration, and all our stakeholders to strengthen federal tax administration.

Sincerely,

A handwritten signature in cursive script that reads "Heather Hill".

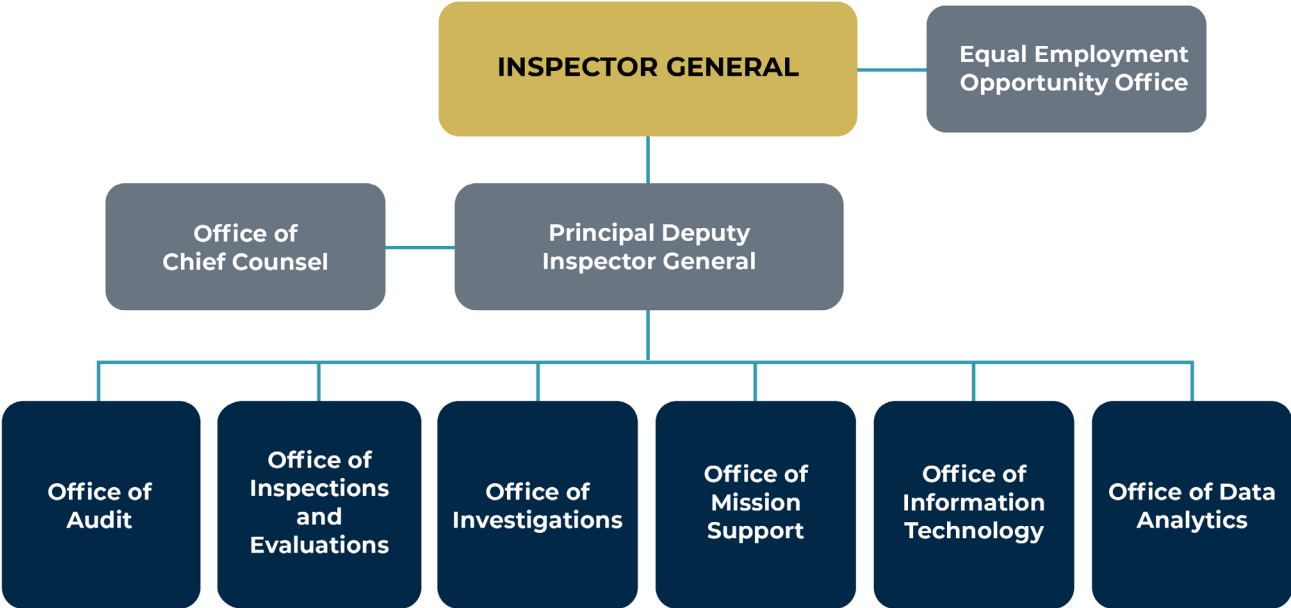
Heather M. Hill
Principal Deputy Inspector General

Overview of TIGTA

TIGTA provides audit, investigative, inspection, and evaluation services that promote economy, efficiency, and integrity in the administration of the Internal Revenue laws. We provide independent oversight of the IRS, the IRS Oversight Board, and the IRS Office of Chief Counsel. Although TIGTA is placed organizationally within the Treasury Department and reports to Congress and the Secretary of the Treasury, it functions independently from all other offices and bureaus within the Treasury Department.

TIGTA oversees all aspects of activity related to the federal tax system as administered by the IRS. TIGTA protects the public’s confidence in the tax system by identifying and recommending strategies for addressing the IRS’s management challenges and implementing the priorities of the Treasury Department.

TIGTA’s organizational structure is comprised of the Office of the Inspector General and seven functional offices: the Office of Audit; the Office of Inspections and Evaluations; the Office of Investigations; the Office of Mission Support; the Office of Information Technology; the Office of Data Analytics, and the Office of Chief Counsel.





Statutory Mandate



Investigate IRS employee misconduct and external attempts to corrupt or threaten IRS employees.



Conduct, supervise, and coordinate audits and investigations related to IRS programs and operations.



Review and make recommendations on existing and proposed legislation and regulations related to IRS programs and operations.



Promote economy and efficiency in the administration of tax laws.



Prevent and detect waste, fraud, and abuse in IRS programs and operations.



Inform the Secretary of the Treasury and Congress of problems and deficiencies identified and of the progress made in resolving them.

Authorities

TIGTA has all authorities granted under the Inspector General Act of 1978 (Inspector General Act).¹ In addition to the standard authorities granted to Inspectors General, TIGTA has access to tax information in the performance of its tax administration responsibilities. TIGTA also reports potential criminal violations directly to the Department of Justice when we deem appropriate.

TIGTA and the Commissioner of Internal Revenue (Commissioner) have established policies and procedures delineating responsibilities to investigate potential criminal offenses under the Internal Revenue laws. In addition, the IRS Restructuring and Reform Act of 1998 (RRA 98) amended the Inspector General Act to give TIGTA the statutory authority to carry firearms, execute search and arrest warrants, serve subpoenas and summonses, and make arrests.²

¹ 5 United States Code (U.S.C.) §§ 401-424.

² Internal Revenue Code (I.R.C.) § 7608(b)(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.).

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TIGTA Highlights

Office of Investigations	\$722M
Office of Audit	\$136M
Total Financial Accomplishments	\$858M

 **\$858M**
in Monetary Benefits

 **17**
Reports Issued

 **881**
Closed Investigations

 **145**
Proposed regulations and legislative requests reviewed

Office of Audit and Office of Inspections and Evaluations

Total Financial Benefits

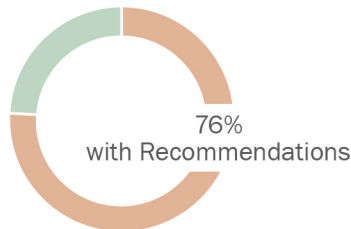


\$136M
(Questioned Costs +
Funds Put to Better Use)



124K
Taxpayers Impacted

 **17** Reports Issued



Office of Investigations

EMPLOYEE INTEGRITY | EMPLOYEE AND INFRASTRUCTURE SECURITY | EXTERNAL ATTEMPTS TO CORRUPT TAX ADMINISTRATION



14,144 Total Allegations Received



2,238
External Allegations Received*



462
Full Investigations Opened



453
Full Investigations Closed

Criminal Dispositions:



84 Cases accepted for criminal prosecution

4 Convictions



47 Guilty pleas

248 Years of incarceration

243 Years of probation



\$722,126,846
Total Financial Benefits

IRS Assets and Resources Protected Against Malicious Loss	\$564M
Funds and Property Recovered During Investigative Activities	\$117M
Tax Liability of Taxpayers Who Threaten and/or Assault IRS Employees	\$93K

Allegations Made to TIGTA Via Hotline:



10,859
Voice Messages**



15
Web



2,710
Email/Fax



560
Mail

Total
14,144

*Allegations received by OI that are determined to be within TIGTA's statutory authority
 **Note: Due to TIGTA operating with a temporary web site, the public must leave a voicemail.

Promote the Economy, Efficiency, and Effectiveness of Tax Administration

TIGTA's Office of Audit identifies opportunities to improve the administration of the Nation's tax laws by conducting comprehensive and independent performance audits of the IRS's programs and operations to:

- assess efficiency, economy, effectiveness, and program accomplishments;
- ensure compliance with applicable laws and regulations; and
- prevent, detect, and deter waste, fraud, and abuse.

[TIGTA's audit work](#) is comprised of reviews mandated by statute or regulation, those requested by congressional committees' members and staff, and those identified through the Office of Audit's planning and evaluation process.

The IRS's implementation of audit recommendations results in:

- better use of taxpayer dollars; and
- improved taxpayer experience.

The following summaries highlight significant audits completed during this six-month reporting period.

The IRS's Readiness for the 2026 Filing Season

TIGTA, Alert Memoranda for Audit Number [2026-400-002](#)

The annual tax return filing season is a critical time for the IRS because it is when most individuals file their income tax returns and contact the IRS if they have questions.

However, recent workforce reduction efforts returned IRS staffing to October 2021 levels. At the same time, key inventories waiting to be processed (such as amended tax returns and taxpayer correspondence) have significantly increased. Efforts to hire filing season employees were delayed due to the government shutdown and changes to the hiring process within the Treasury Department. Lastly, new efforts to modernize tax administration are delayed and their expected efficiencies may not occur during the 2026 filing season.

Featured Reports:

- The IRS's Readiness for the 2026 Filing Season
- The IRS Has Made Limited Progress Achieving Paperless Processing
- Nearly Five Million Eligible Taxpayers Received Failure to Pay Penalty Relief Due to the Effects of the Pandemic
- The IRS Has Yet to Develop a Successful Strategy for Examining Large Partnership Returns
- The IRS Made Limited Progress Implementing Zero Trust Data Principles
- The IRS Canceled Contracts Potentially Saving Hundreds of Millions of Dollars, but the Impact on Taxpayer Service Remains Unknown

The IRS Has Made Limited Progress Achieving Paperless Processing

Report Number [2026-408-003](#)

The IRS was provided long-term funding to update technology capabilities to improve tax administration and services to taxpayers. One of the initiatives the IRS undertook was to expand digital services for taxpayers. We reviewed the IRS's progress towards paperless processing by way of document digitization.

Digitization involves creating a scanned image of paper tax returns and then extracting the data from it into a digital format. Digitization will improve the accuracy and timeliness of processing, make it easier to access taxpayer data, while saving money on processing and storage costs of paper.

For Filing Season 2025, individual paper tax returns accounted for 72 percent of processing costs, yet they made up only 6 percent of all individual tax returns filed. The IRS planned to digitally process all paper filed Forms 940, 941, and 1040 by the 2025 Filing Season (estimated to be 78 percent of all paper-filed returns).

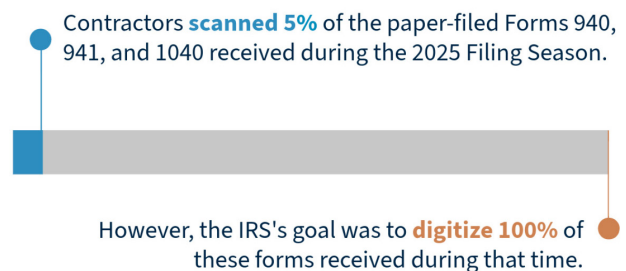
The development of an in-house, cost-effective, paperless processing system was delayed, and the selected contractor, although successful during the pilot program, was unable to handle the increased volume of scanned paper tax returns. In April 2025, the IRS was directed to stop work on its in-house paperless processing system and begin a new Zero Paper Initiative. The Zero Paper Initiative consolidates IRS efforts to modernize paper processing of tax returns, correspondence, and information returns.

As of May 2025, contractors scanned 517,000 of the 9.8 million paper filed Forms 940, 941, and 1040. This accounted for 5 percent of their planned goal. Continued delays have hindered the efforts to meet the completion goal.



We recommended that the IRS should evaluate available options to prioritize the scanning of historical documents to realize cost savings and comply with Office of Management and Budget and National Archives and Records Administration mandates to convert all paper documents to digital format by December 2030. The IRS agreed with this recommendation.

Figure 1: The IRS did not achieve its revised goal to digitize all paper-filed Forms 940, 941, and 1040 received during the 2025 Filing Season.



Source: IRS provided data

Nearly Five Million Eligible Taxpayers Received Failure to Pay Penalty Relief Due to the Effects of the Pandemic

Report Number [2026-400-001](#)

In February 2022, the IRS temporarily suspended certain automated collection notices to provide relief to taxpayers during the pandemic. However, Failure to Pay (FTP) penalties continued to accrue. In December 2023, the IRS announced it would waive these penalties for eligible taxpayers. We reviewed whether the IRS accurately applied this penalty relief and ensured it was limited to eligible taxpayers.

We determined the IRS correctly provided penalty relief to more than 99 percent of the 5 million taxpayers that were eligible for the relief. Of the 4.9 million eligible taxpayers who received penalty relief, 3.6 million took steps to resolve their outstanding balance. From January through March 2024 the remaining 1.3 million taxpayers were notified that normal collection operations would resume beginning April 2024.

Approximately 2,100 taxpayers who were potentially eligible for the FTP penalty relief did not have their tax accounts marked as eligible as of April 2024. Collectively, we estimate these taxpayers are potentially entitled to more than \$463,000 in FTP penalty relief.



We recommended that the IRS take the necessary steps to provide FTP penalty relief to approximately 2,100 taxpayers that we identified, including but not limited to abating FTP penalties. The IRS agreed with the recommendation.

The IRS Has Yet to Develop A Successful Strategy For Examining Large Partnership Returns

Report Number [2026-308-011](#)

IRS data shows large partnership filings (assets greater than or equal to \$10 million) increased from more than 140,500 in 2011 to nearly 335,000 in 2023. However, examination rates fell from 2.7 percent to below 0.1 percent during the same time period. The IRS believed it could increase the examination rate with Inflation Reduction Act (IRA) resources that became available in 2022.

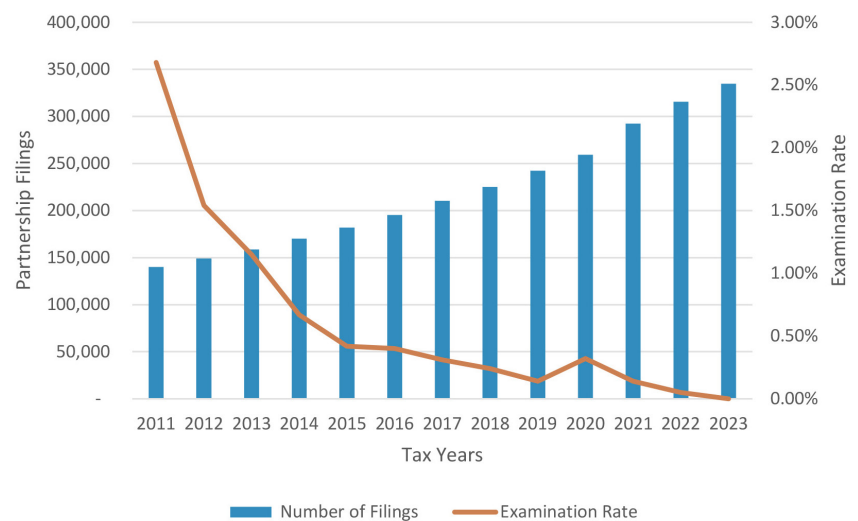
We assessed whether the IRS is using available information to identify partnership noncompliance by evaluating the IRS's soft letter campaign for balance sheet discrepancies, and its selection of certain large partnership returns for examination.

In October 2023, the IRS issued Letter 6585, *Soft Letter Pass-Through Entity Campaign*, to 483 partnerships whose balance sheets contained a discrepancy, alerting the partnership of potential issues with their tax returns.

While these letters do not require a response, failure to respond or provide adequate documentation to the letter may lead to an examination. Of the 483 soft letters sent, the IRS did not receive responses for 163 letters, rejected 182 responses for insufficient evidence or inadequate documentation, and accepted 138 responses.

The IRS did not pursue examinations based on these responses due to resource constraints and limited time remaining on the assessment statute of limitations (the IRS generally has three years from the date a return

Figure 2: Large Partnership Returns Filed Increased While Examination Rates Declined From Tax Year 2011 to Tax Year 2023



Source: IRS provided data for partnerships with assets of \$10 million or more.

is filed to examine it). Separately, the IRS is examining 82 of the largest U.S. partnerships, with most exams ongoing as of December 2025.



We recommended that the IRS ensure that future projects involving complex tax returns eliminate duplicative steps and consider the statute of limitations to allow enough time for compliance actions to occur. We also recommended the IRS develop procedures to ensure that all large partnership returns filed throughout the year are considered for risk assessment. The IRS agreed with both of our recommendations.

The IRS Has Made Limited Progress Implementing Zero Trust Data Principles

Report Number 2026-208-013

A data governance strategy outlines how an organization manages, protects, and uses its data. It sets the policies and processes to ensure data is accurate, secure, and accessible throughout its lifecycle. The Zero Trust Architecture is an end-to-end approach focused on resource protection and the premise that trust is never granted implicitly and must be continually evaluated. We reviewed the IRS's data governance strategy to determine if the IRS has the right controls, processes, and plans in place to meet its Zero Trust data goals.

The IRS is in the first stages of development for its Data Inventory Management and Categorization. The IRS developed the Enterprise Data Platform for its data inventory and has onboarded 41 (22 percent) of the 187 data repositories as of October 2025. Although the IRS has deployed two commercial software solutions for data categorization, it has not implemented automated data categorization due to challenges establishing related policies.

In addition, we found that the IRS encrypts data in transit between its locations, and we confirmed that encryption configuration settings are enabled for data transmitted between IRS locations. We also found that the majority of the IRS data were backed up. However, the IRS does not resolve the requests for data restoration within required time frames. This could impact the ability of the IRS to conduct its business operations.

Further, the IRS did not meet the requirements to create an Information Resources Management Strategic plan as required by the Office of Management and Budget. Our review of the IRS's documents found they did not contain elements, such as governance boards.



We recommended that the Chief Information Officer evaluate the current data restoration process and streamline processes to ensure that recovery timelines are met and develop a single document to serve as its Information Resources Management Strategic Plan and ensure that the plan includes all required components. The IRS agreed to both recommendations.

The IRS Canceled Contracts Potentially Saving Hundreds of Millions of Dollars, But the Impact on Taxpayer Service Remains Unknown

Silver Book Review, Report Number [2026-150-015](#)

In early 2025, federal agencies were directed to review contracts and reduce spending where possible. As part of this effort, General Services Administration identified contracts that could be canceled or modified and shared that list with Treasury, which then asked the IRS for further evaluation.

Canceling contracts can avoid future spending by eliminating remaining option periods. When only part of a contract is canceled (descoped), it is treated like a cancellation but applies to a portion of the contract. Each time a contractor invoices the IRS for completed work, it reduces the open obligations amount by the same amount. Canceled option periods and remaining open obligations represent potential savings from canceling a contract.

Between January and May of 2025, the IRS identified 501 contracts, out of more than 3,000, for possible cancellation. By July 2025, the IRS opted to cancel 344 of those contracts. However, the actual cost savings from these actions were limited or unknown because most obligated funds had already been expended or the contracts had no obligated values.

More than 100 of the canceled and descoped contracts supported taxpayer-facing services, which may create service gaps, delay assistance, and require resource adjustments.

Assess Emerging Issues Impacting America's Tax System

TIGTA's Office of Inspections and Evaluations provides focused and expedited oversight to quickly assess emerging issues impacting tax administration and IRS operations.

Inspections are intended to:

- provide factual and analytical information;
- monitor compliance;
- measure performance;
- assess the effectiveness and efficiency of programs and operations;
- share best practices; and
- inquire into allegations of waste, fraud, abuse, and mismanagement.

Featured Reports:

- Limited Testing Shows Taxpayers Generally Received Courteous and Professional IRS Telephone Service
- Tax Relief Improvements Underway for Taxpayers Wrongfully Detained or Taken Hostage
- Snapshot Report: The IRS's Inflation Reduction Act Spending Through September 30, 2025
- Telework Decreased After the Return to In-Person Work Directive, but the IRS Will Face Challenges Monitoring Compliance

Evaluations are intended to:

- provide in-depth reviews of specific management issues, policies, or programs;
- address government-wide or multi-agency issues; and
- develop recommendations to streamline operations, enhance data quality, and minimize inefficient and ineffective procedures.

The following summaries highlight significant inspections and evaluations completed during this six-month reporting period.

Limited Testing Shows Taxpayers Generally Received Courteous and Professional IRS Telephone Service

Report Number [2026-IE-R001](#)

During the 2024 Filing Season (January through May 2024), we received nearly 250 complaints from taxpayers critical of interactions they had with an IRS representative on the telephone. As a result, we selected 5 IRS telephone specific lines and listened to 831 call recordings to assess the quality of service provided to taxpayers calling the IRS. In April and May 2024, the IRS received approximately 2.3 million telephone calls from taxpayers using these 5 telephone lines.

IRS representatives were courteous and professional in the majority of the 831 call recordings in our sample. However, 90 calls (11 percent) involved unprofessional behavior by IRS representatives. We also noted that 128 calls were dropped and disconnected for unknown reasons and could not be evaluated.



We made one recommendation that advised the IRS to conduct annual refresher training for all representatives. The training would emphasize the importance of representatives always providing professional and courteous customer service. The IRS agreed with the recommendation.

Figure 3: Poor Customer Service Issues Identified on Five IRS Telephone Lines



Source: Call recordings between IRS representatives and taxpayers.

Tax Relief Improvements Underway for Taxpayers Wrongfully Detained or Taken Hostage

Report Number [2026-IE-R002](#)

When taxpayers return to the United States after being wrongfully detained or held hostage, they should not be burdened with improper penalties or letters demanding payment. In January 2025, the IRS implemented new procedures to improve the process to provide tax relief to these taxpayers.

Additionally, in January and April 2025, the U.S. Department of State and the Federal Bureau of Investigations notified the IRS that 11 individuals were wrongfully detained or held hostage. Those individuals were to have a hostage indicator placed on their tax account to receive tax relief. However, prior to the IRS implementing its new process, we found that 75 individuals were either incorrectly labeled as a hostage or did not have the indicator removed after being released from captivity. We also found that recently released hostages did not receive tax relief.



We made five recommendations to the Commissioner, Small Business/Self-Employed Division:

- review all taxpayer accounts that had a hostage indicator but were not identified by partner agencies and take appropriate actions after removing the indicator;
- establish a process to review and monitor taxpayer accounts with a hostage indicator;
- develop procedures to reengage taxpayers released from captivity to ensure that penalties are properly abated;
- restrict who can add or remove a hostage indicator to a taxpayer's account; and
- ensure that the hostage indicator is functioning as intended and, in the interim, consider providing additional identity theft protection for impacted taxpayers or their representatives.

The IRS agreed with four recommendations and partially agreed with the recommendation that involved providing additional identity theft protection.

Snapshot Report: The IRS's Inflation Reduction Act Spending Through September 30, 2025

Report Number [2026-IE-R003](#)

The IRS initially received \$79.4 billion in supplemental funding when the IRA was signed into law. Congress reduced that funding multiple times and the IRA funding available to the IRS through September 30, 2031, is now \$26 billion.

As of September 30, 2025, the IRS has spent approximately \$15.7 billion in IRA funding (almost 61 percent of current funding). In FY 2025 (October 1, 2024, through September 30, 2025), the IRS spent approximately \$6.7 billion (excluding prior year obligation adjustments) in IRA funding.

Figure 4: FY 2025 IRA Expenditures



Source: *The Integrated Financial System* report provided by the Office of the Chief Financial Officer.

According to the IRS, the largest total IRA expenditures have been employee compensation (*i.e.*, pay/benefits) at approximately \$7.3 billion and contractor advisory and assistance services at approximately \$5.2 billion. We recently reported that the IRS reduced its workforce by approximately 25 percent from February through May 2025. However, the impact to employee compensation was not significant because most employees took workforce reduction incentives and continued to receive pay until September 30, 2025.

Telework Decreased After the Return to In-Person Work Directive, but the IRS Will Face Challenges Monitoring Compliance

Report Number 2026-IE-R004

In January 2025, the President issued the Return to In-Person Work directive instructing departments and agencies to “as soon as practicable” take all necessary steps to require employees to return to work in-person on a full-time basis.

As of May 2025, employees reporting any use of telework declined from 65 percent to 25 percent between the pay periods ending March 8 (prior to the IRS’s Return to In-person work) and May 3, 2025.

From March 9 to May 3, 2025, 89 percent of the daily time charges for employees reporting in-person work matched building access card data. The remaining 11 percent did not have corresponding access card data to support in-person work. According to IRS officials, there are several reasons why an employee may have reported in-person work but there was no corresponding access card data (*e.g.*, miscoded time charges or card issues).

The IRS completed its first high-level review of telework use in November 2025 and found that the compliance rate for in-person work averaged 91 percent.

We encountered numerous challenges reviewing IRS compliance with the Return to In-Person Work directive. The IRS may also experience some of the same challenges as it monitors telework use.

Examples of these challenges include:

- implementation of Controls During Our Review;
- transition to New Telework Agreements;
- inability to Verify Whether Employees Worked In-Person for the Full Day;
- buildings Did Not Always Have Access Card Data;
- data Did Not Always Have the Correct Employee Identifier; and
- verification of Potential Noncompliance Is Resource-Intensive.



We recommended that the IRS coordinate with the Treasury Department to determine expectations for the quarterly monitoring of telework use; and finalize processes and procedures for the quarterly monitoring of telework use. IRS management agreed with both recommendations.

Protect the Integrity of Tax Administration

TIGTA is statutorily mandated to protect the integrity of federal tax administration. We accomplish this mission through the investigative work conducted by the Office of Investigations. Through its investigative programs, we protect the integrity of the IRS and its ability to collect revenue owed to the federal government by investigating criminal and civil law violations that adversely impact federal tax administration, as well as administrative misconduct by IRS employees.

EMPLOYEE INTEGRITY: Foster accountability and protect public trust.

Investigative Focus: Allegations involving IRS employees who may misuse their position or fail to meet legal or ethical standards.

EMPLOYEE AND INFRASTRUCTURE SECURITY: Protect IRS personnel, safeguard information, and ensure IRS operations function safely.

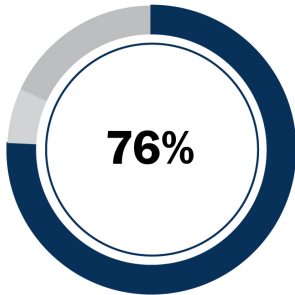
Investigative Focus: Threats to IRS employees, facilities, and systems.

EXTERNAL ATTEMPTS TO CORRUPT TAX ADMINISTRATION: Protect taxpayers and preserve the integrity of tax administration.

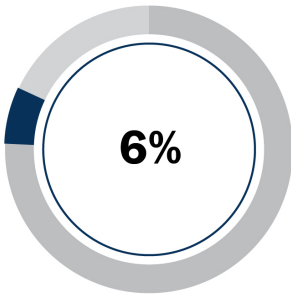
Investigative Focus: Individuals or organizations seeking to defraud, bribe, impersonate, or unlawfully influence IRS operations.

The following summaries highlight significant investigations completed during this six-month reporting period.¹

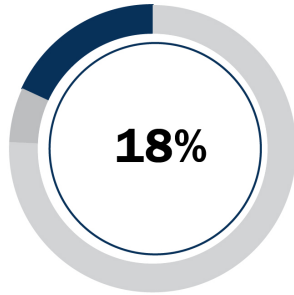
Figure 5: Breakdown of Investigation Work



Employee Integrity



Employee and Infrastructure Security



External Attempts to Corrupt Tax Administration

Featured Investigations:

- Former IRS Employee Pleads Guilty to Stealing U.S. Treasury Check
- Former IRS Employee Sentenced to 12 Months and a Day in Prison Following a More Than \$2M Financial Fraud Scheme
- Former IRS Employee Used Social Media to Recruit Individuals to Defraud the U.S. Government of More Than \$3.5 Million
- Pennsylvania Man Threatens to Murder IRS Employees
- Inmate Sentenced for Threats to IRS Employees Prior to Release from Prison
- Texas Woman Sentenced to Five Years in Federal Prison for Theft of Government Money and Aggravated Identity Theft
- Texas Man Pleaded Guilty to Forging Endorsement On \$9 Million Treasury Check
- Virginia Man Sentenced to Three Years Imprisonment for Attempts to Interfere with Tax Administration and Failure to File Tax Returns

1 Facts in the summarized case narratives come from court documents of the jurisdictions named.

Employee Integrity

For our country's tax system to operate successfully, taxpayers must have confidence in the fair and impartial administration of federal tax laws and regulations. IRS employee misconduct can erode the public's trust and impede the IRS's ability to effectively enforce tax laws. Employee misconduct can take many forms, such as the misuse of IRS resources or authority; theft; fraud; extortion; taxpayer abuse; unauthorized access to, and disclosure of, tax returns and return information; and identity theft.

Former IRS Employee Pleads Guilty to Stealing U.S. Treasury Check

In October 2025, in the Western District of Missouri, former IRS employee Sierra S. McCall pleaded guilty to theft of government property. McCall, an IRS customer contact representative, had been charged with stealing and converting a \$72,236 U.S. Treasury check along with two co-conspirators. One of the co-conspirators, Jalen Koonce, was employed by the U.S. Postal Service at a sorting facility where government checks are processed.

At sentencing, McCall could receive up to 10 years' imprisonment, a \$250,000 fine, and three years of supervised release.

Former IRS Employee Sentenced to 12 Months and a Day in Prison Following a More Than \$2M Financial Fraud Scheme

In January 2026, in the District of Utah, former IRS employee Rodney Quinn Rupe was sentenced to 12 months and a day imprisonment for wire fraud after he abused his position and attempted to steal more than \$2 million in tax credits.

The sentence comes after Rupe pleaded guilty in June 2025, to wire fraud. The court also sentenced Rupe to two years of supervised release.

According to court documents, in April 2022, Rupe accessed IRS systems and moved tax credits in the amount of \$2,021,986 from ExxonMobil's taxpayer account to a taxpayer account for Ex XO Exteriors Ltd., a company Rupe created and controlled. In September 2023, Rupe transferred the tax credits to the 2019 tax year account for his company, which resulted in a refund check being issued to Ex XO Exteriors Ltd. Rupe unsuccessfully attempted to deposit the refund check multiple times in 2024 before being arrested.

Former IRS Employee Used Social Media to Recruit Individuals to Defraud the U.S. Government of More Than \$3.5 Million

In February 2026, in the Northern District of Georgia, a former IRS and Small Business Administration (SBA) employee, Attallah Williams pleaded guilty to conspiracy to defraud the U.S. Government with respect to claims. According to court records, Williams submitted fraudulent applications to the SBA in the names of businesses that were not operational to obtain Economic Injury Disaster Loans (EIDL) and Paycheck Protection Program loans.

Also, while employed as an SBA loan officer, Williams used social media to recruit individuals who, under her instructions, submitted fraudulent applications to SBA for EIDL funds. Williams improperly approved those applications in exchange for a share of the proceeds.

Williams left SBA for a position as a tax examining technician at the IRS. She continued to use social media to recruit individuals who, with her assistance and instruction, submitted fraudulent tax documents to the IRS to claim payments under the Employee Retention Tax Credit program. This scheme also entailed Williams receiving a share of the proceeds.

In total, Williams submitted false claims for more than \$3.5 million of pandemic emergency assistance funds. Sentencing is scheduled for June 2026. Williams could receive up to 10 years imprisonment.

Employee and Infrastructure Security

Threats and assaults directed at IRS employees, facilities, and infrastructure impede the effective and safe administration of the federal tax system and the IRS’s ability to collect tax revenue. TIGTA receives referrals of threats, assaults, and forcible interference against IRS employees performing their official duties. Our special agents are statutorily mandated to provide physical security, “armed escorts,” to IRS employees who have face-to-face contact with taxpayers who may pose a danger.



4 Armed Escorts for IRS Employees

Pennsylvania Man Threatens to Murder IRS Employees

In December 2025, in the Eastern District of Pennsylvania, a criminal complaint was filed against Jean Hyppolite for threats to murder a federal employee and use of interstate communications to threaten to injure another person.

During a call with an IRS employee, the IRS employee and Hyppolite started talking over each other during a discussion about Hyppolite being allowed to record the telephone call. After being advised that the telephone call would be disconnected because Hyppolite was recording the telephone call, Hyppolite made multiple threatening statements, including, “you are going to jail or you going to get shot in the street, you know you are not supposed to do [expletive] like that. Pay me my money or face the consequences.” In a subsequent call with a federal agent, Hyppolite was asked if he intended to harm employees at the IRS and he stated, “for true, man, I will, if I go to the office and show my ID again, yes I will do for murder, some people in there, I mean that [expletive].”

Hyppolite was arrested in December 2025. If convicted, Hyppolite could receive up to 15 years imprisonment.

Inmate Sentenced for Threats to IRS Employees Prior to Release from Prison

In January 2026, in the Middle District of Pennsylvania, Timothy Koebert was sentenced to 43 months imprisonment and 3 years supervised release for mailing threatening communications and threats to a federal law enforcement officer.

According to court documents, Koebert mailed a letter to an Austin, Texas, IRS facility, threatening to injure an unnamed woman, and letters to an Ogden, Utah, IRS facility that threatened to injure multiple victims, including an unnamed law enforcement officer. He also mailed three threatening letters to an Assistant United States Attorney. Koebert was nearing the end of his prison term for arson at the Pennsylvania State Correctional Institute when he mailed the letters, each of which identified himself as the sender.

External Attempts to Corrupt Tax Administration

Individuals who attempt to corrupt or otherwise interfere with the IRS through various schemes and frauds adversely impact the IRS's ability to collect revenue. TIGTA investigates individuals and organizations that attempt to exploit IRS programs or systems for personal gain or to facilitate fraud against the government. TIGTA works closely with the U.S. Department of Justice and other law enforcement partners to pursue criminal prosecution of individuals who attempt to corrupt federal tax administration.

Texas Woman Sentenced to Five Years in Federal Prison for Theft of Government Money and Aggravated Identity Theft

In February 2026, in the Middle District of Florida, Kristin Cara Kunstler was sentenced to 61 months in prison for theft of government money or property and aggravated identity theft. Kunstler was also ordered to forfeit \$2,797,083.

According to court documents, in January 2025, Kunstler deposited and cashed a U.S. Treasury tax refund check made payable to another person. Kunstler opened an account at SunCoast Credit Union in Naples, Florida, using the name, date of birth, and social security number of the payee of the check without the payee's consent, and deposited the \$2,797,083 tax refund check. By February 2025, Kunstler had withdrawn at least \$1,505,094 of the funds from the account.

Texas Man Pleaded Guilty to Forging Endorsement on \$9 Million Treasury Check

In February 2026, in the Northern District of Texas, Trammelle Fisher pleaded guilty to forged endorsement on a U.S. Treasury check.

According to court records, Fisher filed an Assumed Name Certificate in the business name "T&J Family Funeral Home Ft. Worth." On the same day, Fisher opened a bank account in that business name and presented for deposit a U.S. Treasury check



for \$9,003,993. Fisher then engaged in a series of transactions totaling over \$2,000 in the fraudulently obtained funds.

Fisher admitted he endorsed the check that had been fraudulently altered to reflect T&J Family Funeral Home Ft. Worth LLC as the payee. At sentencing, Fisher could receive up to 10 years imprisonment.

Virginia Man Sentenced to Three Years Imprisonment for Attempts to Interfere with Tax Administration and Failure to File Tax Returns

In February 2026, in the Eastern District of Virginia, Omini Tete Riman was sentenced to three years imprisonment and one year of supervised release for attempts to interfere with the administration of Internal Revenue laws and failure to file income tax returns. Riman is also required to pay \$544,479 in restitution and a \$250 special assessment. Riman was convicted of the charges in November 2025.

According to court records and evidence presented at trial, Riman filed false IRS Forms 1040 for tax years 2013 and 2014, resulting in tax refunds to which he was not entitled. Riman then took steps to impede the IRS's efforts to recover those refunds. Riman also failed to file tax returns for tax years 2018 through 2023, despite earning over \$854,000 in wage and rental income during that period.

Investigations Statistical Reports

Significant Investigative Achievements

Allegations Accepted by TIGTA	
Allegations Accepted Against IRS Employees	1,577
Allegations Accepted Against Non-IRS Employees	563
Allegations Involving a Yet to Be Identified Subject	98
Total Complaints/Allegations	2,238
Status of Allegations Received by TIGTA	
In Process Within TIGTA ²	685
Referred to IRS for Action	672
Closed	881
Total Allegations	2,238
Full Investigations Opened and Closed	
Total Investigations Opened	462
Total Investigations Closed	453
Financial Accomplishments	
IRS Assets and Resources Protected Against Malicious Loss	\$563,716,071
Court-Ordered Fines, Penalties, and Restitution	\$41,530,878
Funds and Property Recovered During Investigative Activities	\$116,787,000
Tax Liability of Taxpayers Who Threaten and/or Assault IRS Employees	\$92,897
Total Financial Accomplishments	\$722,126,846

² Complaints for which final determination had not been made at the end of the reporting period.

Status of Closed Criminal Investigations			
Criminal Referral	Employee	Non-Employee	Total
Referred – Accepted for Prosecution	3	81	84
Referred – Declined for Prosecution	166	87	253
Referred – Pending Prosecutorial Decision	10	60	70
Total Criminal Referrals³	179	228	407
Criminal Dispositions⁴			
Criminal Disposition	Employee	Non-Employee	Total
Guilty (convicted)	1	3	4
Guilty (plea)	4	43	47
Nolo Contendere (no contest)	0	1	1
Pretrial Diversion	0	1	1
Deferred Prosecution ⁵	0	1	1
Not Guilty	0	0	0
Acquitted	1	0	1
Dismissed	0	3	3
Total Criminal Dispositions	6	52	58
Administrative Dispositions on Closed Investigations⁶			
Removed/Terminated			13
Suspended/Reduction in Grade			20
Resigned/Retired/Separated Prior to Adjudication			122
Oral or Written Reprimand/Admonishment			27
Clearance Letter/Closed, No Action Taken			20
Alternative Discipline/Letter With Cautionary Statement/Other			33
Non-Employee Actions ⁷			51
Total Administrative Dispositions			286

Source: TIGTA Investigations Case Management Systems.

- 3 Criminal referrals include both federal and state dispositions.
- 4 Final criminal dispositions during the reporting period. This data may pertain to investigations referred criminally in prior reporting periods and do not necessarily relate to the investigations identified as referred criminally in the previous Status of Closed Criminal Investigations table. This table does not include investigations whose existence is protected from disclosure by I.R.C. § 6103.
- 5 Generally, in a deferred prosecution, the defendant accepts responsibility for their actions and complies with certain conditions imposed by the court. Upon the defendant's completion of the conditions, the court dismisses the case. If the defendant fails to fully comply, the court reinstates prosecution of the charge.
- 6 Final administrative dispositions during the reporting period. This data may pertain to investigations referred administratively in prior reporting periods and do not necessarily relate to the investigations identified as closed in the Investigations Opened and Closed table.
- 7 Administrative actions taken by the IRS against non-IRS employees.

Summary of Investigative Reports and Criminal Referrals

Criminal Referral Breakdown	
Number of Investigative Reports Issued	
Referred to the Department of Justice for Criminal Prosecution	320
Referred to State/Local Prosecuting Authorities	13
Total Complaints/Allegations	
Indictments	62
Criminal Informations	14

Source: TIGTA Investigations Case Management Systems.

Summary of Activity Relating to Complaints of Human Trafficking

Activity Relating to Complaints of Human Trafficking	
Number of Suspected Violations Reported	0
Number of Investigations	0
Status of Investigations	N/A
Outcome of Investigations	N/A
Recommendations to improve the programs and operations	None

Source: TIGTA Investigations Case Management Systems.

In accordance with the Trafficking Victims Prevention and Protection Reauthorization Act of 2022 (Public Law 117-348) TIGTA is required to report on its human trafficking investigations.

Closed Investigations Involving IRS Senior Government Employees⁸

Detailed Description of the Facts and Circumstances of the Investigation	Disposition	Criminal Status	Date Referred	If Declined, Date of Declination
A senior government official allegedly made false statements pertaining to a grant application.	Separated during investigation	Declined	6/9/2025	6/9/2025
A senior government official allegedly transmitted personally identifiable information to a non-government email address.	Counseling	N/A	N/A	N/A
A senior government official allegedly accessed IRS systems from an international IP address.	Counseling	N/A	N/A	N/A
A senior government official was allegedly engaged in a financial conflict of interest.	Resigned before adjudication	N/A	N/A	N/A
A senior government official allegedly worked from an unapproved telework location.	Resigned before adjudication	Declined	1/17/2025	1/17/2025
A senior government official was allegedly involved with an inappropriate relationship with a subordinate employee.	Suspension	N/A	N/A	N/A
A senior government official allegedly violated personnel practices.	Closed without adjudication	N/A	N/A	N/A
A senior government official allegedly made false statements.	Removal/ Termination	Declined	3/20/2025	4/2/2025
A senior government official allegedly engaged in procurement-related misconduct.	Never referred	N/A	N/A	N/A

⁸ When TIGTA refers an IRS employee investigation to the IRS, the investigation remains open until all actions are completed, including any penalty imposed upon the employee by the IRS. TIGTA closes an employee investigation after receiving notice from the IRS of the administrative action taken in response to that investigation. For this report, a “senior government employee” refers to an officer or employee in the Executive Branch who occupies a position classified at or above GS-15 of the General Schedule. 5 U.S.C. § 405(a)(6). This table does not include investigations whose existence is protected from disclosure by I.R.C. § 6103.

Interference/Access to Information

During the reporting period, there were no attempts by the IRS to interfere with the independence of TIGTA. Additionally, the IRS did not resist, object to oversight activities, or significantly delay access to information.

Instances of Whistleblower Retaliation

During the reporting period, there was one investigation of whistleblower retaliation.

Suspension and Debarment

Suspension and debarment are administrative remedies used to prevent the U.S. Government from working with parties who have engaged in criminal or other improper conduct. Suspension and debarment are applicable to organizations and persons who are or may conduct business or transactions with the U.S. Government. The following table provides the status of TIGTA cases with Treasury’s Office of the Procurement Executive, which handles acquisition, contracting, and suspension and debarment programs, from October 1, 2025 to March 31, 2026.

Suspension and Debarment Referrals

	Referred	Pending	Suspended	Debarred	Declined
Office of Investigations	0	8	2	2	16

Reports with Unimplemented Corrective Actions

The Inspector General Act requires that we identify any recommendations described in previous semiannual reports, including the potential cost savings of those recommendations for which corrective actions have not been completed. The following is a list of audit and evaluation reports with unimplemented corrective actions. The list is based on information from the Treasury Department's Joint Audit Management Enterprise System. Visit our [Reports section](#) on Oversight.gov to obtain more details about the recommendations.

Revising Tax Debt Identification Programming and Correcting Procedural Errors Could Improve the Tax Refund Offset Program

Recommendation 1
Rep. No. 2016-40-028; March 2016

Improvements Are Needed to Ensure That Tax Accounts on the Automated Non-Master File Are Accurately Processed

Recommendation 1
Recommendation 2 - Potential Increased Revenue: \$354,153
Rep. No. 2017-40-037; May 2017

Actions Are Needed to Reduce the Risk of Fraudulent Use of Employer Identification Numbers and to Improve the Effectiveness of the Application Process

Recommendations 3 and 9
Rep. No. 2018-40-013; February 2018

Active Directory Oversight Needs Improvement and Criminal Investigation Computer Rooms Lack Minimum Security Controls

Recommendation 3
Rep. No. 2018-20-034; June 2018

Improvements Are Needed in the Withholding Compliance Program

Recommendation 5
Rep. No. 2018-30-072; September 2018

Additional Actions Are Needed to Further Reduce Undeliverable Mail

Recommendations 1 and 2
Rep. No. 2019-40-074; September 2019

Improvements Are Needed to Ensure That Consistent Suitability Checks Are Performed for Participation in Internal Revenue Service Programs

Recommendation 9
Rep. No. 2020-40-005; November 2019

The Internal Revenue Service Can Improve Taxpayer Compliance for Virtual Currency Transactions

Recommendation 1
Rep. No. 2020-30-066; September 2020

Security Controls Over Electronic Crimes Labs Need Improvement

Recommendations 1 and 3
Rep. No. 2021-20-003; December 2020

Expansion of Self-Correction for Electronic Filers and Other Improvements Could Reduce Taxpayer Burden And Costs Associated With Tax Return Error Resolution

Recommendation 6
Rep. No. 2021-40-008; December 2020

*****Platform Management Needs Improvement⁹

Recommendation 5
Rep. No. 2021-20-063; September 2021

9 Redaction due to subject matter that might create a risk of circumvention of the law if publicly released.

Increased Availability of Tax Resources and Information for Limited English Proficient and Visually Impaired Taxpayers Has Enhanced Assistance, but Additional Improvements Are Needed

Recommendation 8
Rep. No. 2022-40-008; December 2021

Program and Organizational Changes Are Needed to Address the Continued Inadequate Tax Account Assistance Provided to Taxpayers

Recommendations 11 and 18
Rep. No. 2022-46-027; March 2022

Processing of Recovery Rebate Credit Claims During the 2021 Filing Season

Recommendation 1
Rep. No. 2022-46-032; May 2022

Physical Security Controls at the
*****¹⁰

Recommendations 1, 5, and 6
Rep. No. 2023-IE-R001; October 2022

Opportunities Exist for the IRS to Develop a More Coordinated Approach to Examination Workplan Development and Resource Allocation

Recommendations 2 and 4
Rep. No. 2023-30-008; February 2023

Additional Actions Are Needed to Improve and Secure the Income Verification Express Service Program

Recommendation 8
Rep. No. 2023-45-014; March 2023

Additional Actions Are Needed to Reduce Accounts Management Function Inventories to Below Pre-Pandemic Levels

Recommendation 10
Rep. No. 2023-46-026; May 2023

Plans Were Made to Implement the Taxpayer Experience Strategy, but Progress Is Not Monitored

Recommendation 1
Rep. No. 2023-15-028; May 2023

Recurring Identification Is Needed to Ensure That Employers Full Pay the Deferred Social Security Tax

Recommendation 2
Rep. No. 2023-46-030; May 2023

Opportunities Exist to Improve the Accuracy of Information in the Centralized Authorization File and Increase the Use of the Tax Pro Account System

Recommendation 1
Rep. No. 2023-40-033; May 2023

American Rescue Plan Act: Continued Review of Premium Tax Credit Provisions

Recommendations 1, 2, and 3
Rep. No. 2023-47-036; June 2023

Review of the IRS's Process to Perform Mandatory Annual Examinations of Presidential Returns for Tax Years 2000 Through 2021

Recommendations 1, 2, 4, and 5
Rep. No. 2023-IE-R011; September 2023

The Internal Revenue Service Has Experienced Challenges in Transitioning to Electronic Records

Recommendations 1 and 2
Rep. No. 2023-10-050; September 2023

The Enterprise Physical Access Control System Implementation and Physical Security Controls Need Improvement

Recommendation 3
Rep. No. 2023-20-062; September 2023

The Internal Revenue Service Is Not Fully Complying With the No TikTok on Government Devices Implementation Guidance

Recommendations 3 and 6
Rep. No. 2024-IE-R003; December 2023

Improvements Are Needed to Ensure the Health and Safety of Employees at the C-site

Recommendations 5, 6, 11, and 16
Rep. No. 2024-IE-R006; December 2023

10 Redaction due to subject matter that might create a risk of circumvention of the law if publicly released.

Administration of the Individual Taxpayer Identification Number Program

Recommendation 8
Rep. No. 2024-400-012; December 2023

Interim Evaluation – Assessment of the IRS’s Comprehensive Facilities Security Review and Employee Safety and Security Measures

Recommendations 1, 9, 12, and 13
Rep. No. 2024-IE-R004; January 2024

Some Corrective Actions to Address Reported Information Technology Weaknesses Were Not Adequately Documented and Effectively Implemented

Recommendation 3
Rep. No. 2024-200-025; June 2024

Virtual Currency Tax Compliance Enforcement Can Be Improved

Recommendations 1, 2, and 3
Rep. No. 2024-300-030; July 2024

The IRS Does Not Have Specific Plans to Replace and Decommission Legacy Systems

Recommendation 1
Rep. No. 2024-200-038; August 2024

Improvements to the Tax-Exempt Compliance Unit Could Reduce Mistakes and Unproductive Examination Referrals

Recommendation 4
Rep. No. 2024-100-040; August 2024

Efforts to Oversee State Agency Access to Federal Tax Information Were Generally Successful; However, Some Improvements Are Needed

Recommendations 1 and 2
Rep. No. 2024-100-041; August 2024

The IRS Has Made Limited Progress Developing the Methodology to Comply With the Treasury Directive to Not Increase the Audit Rate for Taxpayers With Incomes Below \$400,000 Due to Planning and Implementation Challenges

Recommendation 4
Rep. No. 2024-308-043; August 2024

Customer Satisfaction Survey Results Are Not Used Effectively to Improve Taxpayer Service

Recommendations 1, 2, 3, 4, 6, and 7
Rep. No. 2024-100-053; September 2024

Fiscal Year 2024 Statutory Review of Compliance With Legal Guidelines When Issuing Levies

Recommendation 6
Rep. No. 2024-300-056; September 2024

Security Vulnerability Management and Configuration Compliance of a General Support System and Major Application Need Improvement

Recommendations 3 and 6
Rep. No. 2024-200-057; September 2024

Fiscal Year 2024 Statutory Audit of Compliance With Legal Guidelines Restricting the Use of Records of Tax Enforcement Results

Recommendations 5 and 6
Rep. No. 2024-300-061; September 2024

The Information Collected by Online Providers and Shared With Third Parties Is Not Clearly Disclosed to Taxpayers and Is Unknown to the IRS

Recommendation 2
Rep. No. 2024-400-062; September 2024

The IRS Could Collect Over a Billion Dollars in Taxes From Unreported Wagering Income

Recommendation 5
Rep. No. 2024-300-064; September 2024

Improvements Are Needed to Ensure Oversight of and Increase Participation in the Free File Program

Recommendations 2, 3, 4, and 7
Rep. No. 2024-400-067; September 2024

Final Evaluation - Assessment of the IRS’s Comprehensive Facilities Security Review and Employee Safety and Security Measures

Recommendations 1 and 6
Rep. No. 2025-IE-R004; November 2024

Improved Secure Document Safeguarding and Destruction Procedures Are Needed

Recommendations 1, 3, 4, 5, 10, 11, and 12
Rep. No. 2025-IE-R005; December 2024

The Tax Offset Program Continues to Allow Millions of Dollars to Be Erroneously Refunded to Taxpayers

Recommendation 2 - Potential Funds Put to Better Use: \$23,157,344
Recommendations 1 and 6
Rep. No. 2025-400-002; December 2024

The IRS Lacks Authority to Independently Verify That Low Income Taxpayer Clinic Grant Recipients Are Meeting Eligibility Requirements

Recommendations 1, 2, and 3
Rep. No. 2025-100-005; January 2025

The Taxpayer Advocate Service Office of Systemic Advocacy Needs to Improve Program Oversight to Ensure Taxpayer Problems Are Effectively Identified and Resolved

Recommendations 1, 2, 3, 5, 7, 9, 10, and 11
Rep. No. 2025-300-006; February 2025

Improvements Are Required to Promptly Validate and Issue Manual Refunds Associated With Deceased Taxpayers

Recommendation 1 - Potential Funds Put to Better Use: \$4,681,909
Recommendation 2 - Potential Funds Put to Better Use: \$16,804,354
Recommendations 5 and 6
Rep. No. 2025-IE-R012; March 2025

The Unanticipated Large Number of Taxpayers Created Safety and Security Challenges at Some Taxpayer Assistance Center Saturday Help Events

Recommendation 2
Rep. No. 2025-IE-R013; March 2025

Inflation Reduction Act: Contract Performance Oversight and Compliance With Expenditure Restrictions Need Improvement

Recommendations 1 and 3
Rep. No. 2025-208-008; March 2025

Systems Hosting Sensitive Data Lack Consistent Inventory Standards

Recommendations 2 and 4
Rep. No. 2025-200-009; March 2025

Consistent Guidance Could Improve Delivery of Payments and Returns Intended for IRS Lockbox Sites

Recommendations 1 and 6
Rep. No. 2025-IE-R015; April 2025

Actions Need to Be Taken to Improve Services Provided at Taxpayer Assistance Centers

Recommendations 4, 5, and 6
Rep. No. 2025-108-017; April 2025

Automated External Defibrillators Are Not Operationally Ready or Available at Some IRS Posts of Duty

Recommendations 3, 9, and 10
Rep. No. 2025-IE-R016; April 2025

Revenue Officer Compliance Sweeps of High-Income Nonfilers Were Impactful, but Tracking Data and Training Could Be Improved

Recommendations 2 and 4
Rep. No. 2025-300-021; April 2025

Final Results of the 2024 Filing Season

Recommendation 10
Rep. No. 2025-408-016; April 2025

The IRS Could Leverage Examination Results in Artificial Intelligence Examination Case Selection Models and Improve Processes to Evaluate Performance

Recommendations 1 and 3
Rep. No. 2025-308-022; May 2025

Limited Progress Has Been Made Expanding the Use of Electronic Signature Services on Non-Tax Forms

Recommendation 1
Rep. No. 2025-208-023; May 2025

Improvements to Taxpayer Advocate Case Processing Would Result in Better Customer Service

Recommendations 1, 2, and 3
Rep. No. 2025-100-024; June 2025

Improvements Are Needed to Accurately Track and Safeguard Seized Digital Assets

Recommendations 1, 2, 3, 4, 5, and 6
Rep. No. 2025-IE-R018; July 2025

Further Improvements Are Needed to Strengthen the Controls for Issuing Employer Identification Numbers

Recommendations 1, 3, 4, 5, 6, 7, 8, 9, and 10
Rep. No. 2025-400-036; July 2025

Inspection of Select IRS Operations in Puerto Rico

Recommendation 6
Rep. No. 2025-IE-R022; July 2025

Lack of Contract Oversight Led to Inoperable Kiosks at Taxpayer Assistance Centers

Recommendation 1
Rep. No. 2025-IE-R024; August 2025

Authenticating Callers' Identity on Business and Practitioner Telephone Lines Needs to Be Strengthened to Combat Fraud

Recommendation 1 - Potential Funds Put to Better Use: \$55,889,446
Rep. No. 2025-IE-R025; August 2025

Most Employers Paid Their Deferred Social Security Taxes But Some Penalties Were Incorrect

Recommendation 1
Rep. No. 2025-406-049; August 2025

Fiscal Year 2025 Statutory Review of Compliance With Legal Guidelines When Issuing Levies

Recommendations 1, 2, 3, and 4
Rep. No. 2025-300-042; September 2025

The Infrastructure Supporting the Big Data Analytics Platform Has Overdue and Unresolved System Vulnerabilities

Recommendations 1, 2, and 3
Rep. No. 2025-200-038; September 2025

Despite Previous Recommendations, Contract Documentation Issues Persist

Recommendation 2
Rep. No. 2025-108-052; September 2025

Although Enterprise Case Management Modernization Has Begun, No Legacy Systems Have Been Decommissioned

Recommendation 2
Rep. No. 2025-208-050; September 2025

The IRS Made Some Progress Implementing Effective Protection for the *** Platform¹¹**

Recommendations 2 and 5
Rep. No. 2025-200-035; September 2025

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

Recommendation 1
Rep. No. 2025-300-046; September 2025

Fiscal Year 2025 Statutory Review of Restrictions on Directly Contacting Represented Taxpayers

Recommendations 1 and 3
Rep. No. 2025-300-047; September 2025

11. Redaction due to subject matter that might create a risk of circumvention of the law if publicly released.

Appendix I

Inspector General Act Required Reporting

The Inspector General Act requires Inspectors General to address the following matters.

Topic	Results for the Reporting Period Ending March 31, 2026
Interference/Access to Information	During the reporting period, there were no attempts by the IRS to interfere with the independence of TIGTA. Additionally, the IRS did not resist, object to oversight activities, or significantly delay access to information.
Unreasonable Refusal	No instances of Unreasonable Refusal to report.
Management Decisions for Reports Issued in a Prior Reporting Period	TIGTA received no management decisions during the current reporting period for reports issued in a prior reporting period.
Significant Management Decisions That Were Revised During the Reporting Period	No significant management decision revised during the reporting period.
Significant Management Decisions With Which the IG Disagreed	No significant management decisions with which the IG disagreed.
Instances and Reasons When an Agency Has Not Met the Intermediate Target Dates in the Remediation Plan	No instances of failure to meet target dates to report.
Disclosure	No reports were closed and not disclosed to the public.
Review of Legislation and Regulations	TIGTA's Office of Chief Counsel reviewed 145 proposed regulations and legislative requests during the reporting period.
Request for Information/Unreasonable Refusal	No instances of the IRS unreasonably refusing requests for information.

Appendix II

Statutory Reviews

The following table reflects the FY 2026 statutory reviews.

Reference to Statutory Coverage	
Explanation of the Provision	Comments/TIGTA Audit Status
Enforcement Statistics	
I.R.C. § 7803(d)(1)(A)	
Requires TIGTA to evaluate the IRS's compliance with restrictions under RRA 98 § 1204 on the use of enforcement statistics to evaluate IRS employees.	Fieldwork currently in process.
Restrictions on Directly Contacting Taxpayers	
I.R.C. § 7803(d)(1)(A)(ii)	
Requires TIGTA to evaluate the IRS's compliance with restrictions under I.R.C. § 7521 on directly contacting taxpayers who have indicated they prefer their representatives be contacted.	Fieldwork currently in process.
Filing of a Notice of Lien	
I.R.C. § 7803(d)(1)(A)(iii)	
Requires TIGTA to evaluate the IRS's compliance with required procedures under I.R.C. § 6320(a) upon the filing of a notice of lien.	Fieldwork currently in process.
Extensions of the Statute of Limitations for Assessment of Tax	
I.R.C. § 7803(d)(1)(C) / I.R.C. § 6501(c)(4)(B)	
Requires TIGTA to include information regarding extensions of the statute of limitations for assessment of tax under I.R.C. § 6501 and the provision of notice to taxpayers regarding the right to refuse or limit the extension of particular issues or a particular period of time.	Fieldwork currently in process.
Levies	
I.R.C. § 7803(d)(1)(A)(iv)	
Requires TIGTA to evaluate the IRS's compliance with required procedures under I.R.C. § 6330 regarding levies.	Fieldwork currently in process.
Collection Due Process	
I.R.C. §§ 7803(d)(1)(A)(iii) and (iv)	
Requires TIGTA to evaluate the IRS's compliance with required procedures under I.R.C. §§ 6320 and 6330 regarding taxpayers' rights to appeal lien or levy actions.	Fieldwork currently in process.

Seizures

I.R.C. § 7803(d)(1)(A)(iv)

Requires TIGTA to evaluate the IRS's compliance with required procedures under I.R.C. §§ 6330 through 6344 when conducting seizures.

Fieldwork currently in process.

Taxpayer Designations—Illegal Tax Protester Designation and Similar Designations

I.R.C. § 7803(d)(1)(A)(v)

An evaluation of the IRS's compliance with restrictions under RRA 98 § 3707 on designation of taxpayers.

Fieldwork currently in process.

Disclosure of Collection Activity With Respect to Joint Returns

I.R.C. § 7803(d)(1)(B) (TIGTA requirement) / I.R.C. § 6103(e)(8) (IRS requirement)

Requires TIGTA to review and certify whether the IRS is complying with I.R.C. § 6103(e)(8), which requires the IRS to disclose information to an individual filing a joint return on collection activity involving the other individual filing the return.

Fieldwork currently in process.

Taxpayer Complaints

I.R.C. § 7803(d)(2)(A)

Requires TIGTA to include in each *Semiannual Report to Congress* the number of taxpayer complaints received; and the number of employee misconduct and taxpayer abuse allegations received by the IRS or TIGTA from taxpayers, IRS employees, and other sources.

Statistical results on the number of taxpayer complaints received are shown on page 19.

Administrative or Civil Actions With Respect to the Tax Collection Practices Act of 1996

I.R.C. § 7803(d)(1)(G) / I.R.C. § 6304 / RRA 98 § 3466

Requires TIGTA to include information regarding any administrative or civil actions with respect to violation of the fair debt collection provision of I.R.C. § 6304, including a summary of such actions and any resulting judgments or awards granted.

Fieldwork currently in process

Denials of Requests for Information

I.R.C. § 7803(d)(1)(F) / I.R.C. § 7803(d)(3)(A)

Requires TIGTA to include information regarding improper denial of requests for information from the IRS, based on a statistically valid sample of the total number of determinations made by the IRS to deny written requests to disclose information to taxpayers on the basis of I.R.C. § 6103 or 5 U.S.C. § 552(b)(7).

Fieldwork currently in process

Improper Payments Elimination and Recovery Act of 2010

31 U.S.C. § 3321

Requires TIGTA to assess the IRS's compliance with improper payment requirements.

Fieldwork currently in process

Government Charge Card Abuse Prevention Act of 2012

Pub. L. No. 112-194, 126 Stat. 1445 (codified as amended at 5 U.S.C. § 5701 note, 10 U.S.C. § 2784, and 41 § U.S.C. 1909)

Requires TIGTA to report on the IRS's progress in implementing purchase and travel card audit recommendations.

Rep. No. 2026-150-002, January 2026
TIGTA's review of the IRS's purchase card program found that controls are generally effective, and the number of purchase card violations identified by the IRS were minimal.

Biannual Independent Assessment of Private Collection Agency Performance

Independently evaluate the performance of private collection agencies.

Fieldwork currently in process

Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission and Assertions

21 U.S.C. § 1704(d) and the ONDCP Circular titled National Drug Control Program Agency Compliance Reviews, dated September 9, 2021

Requires TIGTA to authenticate the IRS's ONDCP detailed accounting submission and assertions.

Rep. No. 2026-100-008, February 2026
TIGTA is not aware of any material modifications necessary for the assertions in the IRS's FY 2025 ONDCP Budget Formulation Compliance Report and Detailed Accounting Report to be fairly stated and in accordance with the ONDCP Circular.

Individual Taxpayer Identification Number (ITIN) Program

Assess that only individuals with a tax need are assigned an ITIN.

Rep. No. 2026-400-016, March 2026
TIGTA found that for Processing Years 2023 and 2024, 45,386 tax returns with approximately \$172.4 million in credits were claimed by ITIN holders who were ineligible to receive these credits. Of the \$172.4 million in tax credits claimed, \$142.8 million was refundable credits paid to the taxpayer. Since September 2019, the IRS has not completed any on-site compliance reviews of its Certifying Acceptance Agents who assist individuals in the application process and are authorized to authenticate identification documentation.

Adequacy and Security of the Technology of the IRS

I.R.C. § 7803(d)(1)(D)

Requires TIGTA to evaluate the IRS's adequacy and security of its technology.

Information Technology Reviews:
Rep. No. 2026-400-004; February 2026
Rep. No. 2026-408-003; February 2026
Rep. No. 2026-IE-R002; February 2026
Rep. No. 2026-408-006; March 2026

Security Reviews:
Rep. No. 2026-208-013; March 2026
Rep. No. 2026-200-010; March 2026

Appendix III

Audit and Evaluation Reports Issued^{12 13}

View reports in their entirety at [TIGTA.gov](https://www.tigta.gov).

Limited Testing Shows Taxpayers Generally Received Courteous and Professional IRS Telephone Service
2026-IE-R001

Nearly Five Million Eligible Taxpayers Received Failure to Pay Penalty Relief Due to the Effects of the Pandemic
2026-400-001

Review of the IRS's Purchase Card Violations Report and Status of Recommendations
2026-1S0-002

Tax Relief Improvements Underway for Taxpayers Wrongfully Detained or Taken Hostage
2026-IE-R002

The IRS Has Made Limited Progress Achieving Paperless Processing
2026-408-003

Despite Progress Made Onboarding New Employees, Many Did Not Timely Receive Equipment and Performance Expectations
2026-108-005

Independent Attestation Review of the IRS's Fiscal Year 2025 Budget Formulation Compliance Report and Detailed Accounting Report of Drug Control Funds
2026-100-008

More Than 99 Percent of Deceased Taxpayers' Accounts Are Accurately Locked
2026-400-004

Recovery Rebate Credit Payments Were Issued to 300,000 Ineligible Taxpayers
2026-406-007

The IRS Has Yet to Develop a Successful Strategy for Examining Large Partnership Returns
2026-308-011

SharePoint Online Access and Security Controls Need Improvement
2026-200-010

Direct File Activity for the 2025 Filing Season
2026-408-006

Snapshot: The IRS's Inflation Reduction Act Spending Through September 30, 2025
2026-IE-R003

The IRS Has Made Limited Progress Implementing Zero Trust Data Principles
2026-208-013

The IRS Canceled Contracts Potentially Saving Hundreds of Millions of Dollars, but the Impact on Taxpayer Service Remains Unknown
2026-1S0-015

Assessment of the IRS's Individual Taxpayer Identification Number Program
2026-400-016

Telework Decreased After the Return to In-Person Work Directive, but the IRS Will Face Challenges Monitoring Compliance
2026-IE-R004

¹² Unless otherwise noted, IRS management decisions were made by the end of the reporting period for all audit products listed in this appendix.

¹³ Dollar values for any recommendations with Questioned Costs and/or Funds Put to Better Use are available in the Outcome Measure Appendix of the report, if applicable.

Funds Put to Better Use

October 1, 2025 – March 31, 2026

Recovery Rebate Credit Payments Were Issued to 300,000 Ineligible Taxpayers

2026-406-007

\$130,690,775

SharePoint Online Access and Security Controls Need Improvement

2026-200-010

\$1,055,782

Assessment of the IRS's Individual Taxpayer Identification Number Program

2026-400-016

\$3,934,002

Grand Total: \$135,680,559

Questioned Costs

None.

Appendix IV

Inspector General Peer Review Activity

This appendix implements § 989C of the Dodd-Frank Wall Street Reform and Consumer Protection Act.¹⁴

For the period October 1, 2025 – March 31, 2026:

Peer Reviews Conducted of TIGTA by Another Office of Inspector General

None.

Outstanding Recommendations From Peer Reviews of TIGTA

There are no outstanding recommendations from prior peer reviews of TIGTA.

Peer Reviews Conducted by TIGTA

TIGTA's Office of Inspections and Evaluations completed a peer review of the Office of Inspector General for the Board of Governors of the Federal Reserve System and the Consumer Financial Protection Bureau on February 2, 2026.

Outstanding Recommendations From Peer Reviews Conducted by TIGTA

There are no outstanding recommendations from peer reviews conducted by TIGTA.

Most Recent Peer Reviews Conducted of TIGTA

- The Department of Agriculture OIG completed a peer review of TIGTA's Office of Investigations on May 11, 2024.
- The Department of Veterans Affairs OIG completed a peer review of TIGTA's Office of Audit on September 18, 2024.
- The Department of Labor completed a peer review of TIGTA's Office of Inspections and Evaluations on March 28, 2024.


¹⁴ Codified in 5 U.S.C. §405(b)(8)-(10).

Appendix V

Data Tables Provided by the IRS

The memorandum copied below is the IRS’s transmittal to TIGTA. The IRS provided the tables that follow the memorandum. They consist of IRS employee misconduct reports from the IRS Automated Labor and Employee Relations Tracking System (ALERTS) and Service Central for the period October 1, 2025, through March 31, 2026. Also, data concerning substantiated RRA 98 § 1203 allegations for the same period are included. See Appendix VI for § 1203 Standards. IRS management conducted inquiries into the cases reflected in these tables.

IRS Memorandum



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 7, 2026

MEMORANDUM FOR TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

FROM: Michael P. Radock, Acting Director Human Resources Operations and Shared Services Michael P. Radock

SUBJECT: Input for the Treasury Inspector General for Tax Administration Semiannual Report to Congress

In response to your memorandum dated March 9, 2026, I am providing the following information to meet your reporting requirements as defined in 26 U.S.C. Section 7803(d)(1)(E) and U.S.C. Section 7803(d)(2)(A)(ii) for the period October 1, 2025, through March 31, 2026.

- Report of Employee Misconduct by Disposition Groups
- Report of Employee Misconduct – National Summary
- Summary of Substantiated Section 1203 Inquiries Recorded in Automated Labor and Employee Relations Tracking System (ALERTS)

The attached tables contain information about:

- Alleged misconduct reported to IRS managers
- Disposition of the allegations resolved during the period
- Status of inventory as of March 31, 2026

The tables also contain information regarding alleged misconduct that both the Treasury Inspector General for Tax Administration and IRS management investigated. The IRS received allegations from taxpayers, IRS employees, and other sources, and recorded them in ALERTS and Service Central.

The Summary of Substantiated Section 1203 Allegations contains information on the disposition of substantiated Section 1203 allegations. During this period, IRS managers substantiated 85 Section 1203 allegations which are still in the adjudication process.

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Should you have any questions, please contact Aishadia Alexander, Director, Employee Relations at Aishadia.M.Alexander@irs.gov.

Attachments (3)

cc: Frank J. Bisignano, Chief Executive Officer of Internal Revenue
John M. Gibbons, Chief of Staff
Nicholas Perrine, Chief, Communications and Liaison
Gary E. Sharp, Associate Chief Counsel
Alex Kveskin, IRS Chief Human Capital Officer

Report of Employee Misconduct by Disposition Groups

Disposition	Administrative Case	Employee Character Investigation	Employee Tax Compliance Case	TIGTA Report of Investigation	Totals
Removal (Probation Period complete)	56	0	9	32	97
Removal at OPM Direction	ND	6	ND	ND	6
Probation/Separation	118	0	0	ND	118
Separation of Temp	ND	ND	ND	ND	ND
Resign.,Ret., etc. (SF50 noted)	34	6	53	42	135
Resign. Ret., etc. (SF50 not noted)	80	14	99	49	242
Suspension, 14 days or less	98	ND	26	25	149
Suspension, more than 14 days	13	ND	10	11	34
Indefinite Suspension	0	ND	ND	ND	0
Reprimand	105	0	41	17	163
Admonishment	80	4	122	10	216
Written Counseling	56	7	154	18	235
Oral Counseling	9	ND	5	ND	14
Alternative Discipline: In Lieu of Reprimand	9	ND	8	0	17
Alternative Discipline: In Lieu of Suspension	4	ND	0	0	4
Clearance Letter	30	ND	14	12	56
Closed Without Action Cautionary Letter	91	33	173	23	320
Closed Without Action Letter	55	7	26	16	104
Termination for Abandonment of Position	7	ND	ND	ND	7
Case Suspended Pending Employee Return to Duty	ND	ND	ND	ND	ND
Prosecution Pending for TIGTA's Report of Investigation	ND	ND	ND	ND	ND
Closed - Supplemental Requested	ND	ND	ND	ND	ND
Forwarded to TIGTA	30	ND	ND	0	30
Totals	875	77	740	255	1947

Note: Columns containing numbers of three or less and protected by I.R.C. Section 6103 are annotated with a zero. ND=No Data. Source: Automated Labor and Employee Relations Tracking System (ALERTS) and Service Central. This report is being produced in accordance with 26 USC§7803(b)(2) and §4(a)2 of Treasury Delegation Order 115-01, January 14, 1999. Extract Date: April 1, 2026.

Report of Employee Misconduct National Summary

Inventory Case Type	Open Inventory	Conduct Cases Received	Cases Closed			Ending Inventory
			Conduct Issues	Cases Merged With Other Cases	Non-Conduct Issues	
Administrative Case	1312	1031	1412	46	0	885
Employee Character Investigation	165	63	153	0	ND	75
Employee Tax Compliance Case	1551	509	1214	30	ND	816
TIGTA Report of Investigation	621	1869	438	7	ND	442
Totals	3649	1869	3217	83	0	2218

Source: Automated Labor and Employee Relations Tracking System (ALERTS) and Service Central (extract was pulled on April 1, 2026).

Administrative Case—Any matter involving an employee in which management conducted an inquiry into alleged misconduct.

Background Investigations—Any matter involving a National Background Investigation Center investigation into an employee’s background that is referred to management for appropriate action.

Employee Tax Compliance Case—Any conduct matter identified by the Employee Tax Compliance program and becomes a matter of official interest.

TIGTA Investigation—Any matter involving an employee in which TIGTA conducted an investigation into alleged misconduct and referred a Report of Investigation to IRS for appropriate action.

Summary of Substantiated Section 1203 Inquiries Recorded in ALERTS

§ 1203 Violation	Removals	Resigned/Retired	Probation Separation	Removed on Other Grounds	Penalty Mitigated	In Personnel Process	Total
1203(b)(2): False Statement Under Oath	ND	ND	ND	ND	ND	ND	ND
1203(b)(3): Civil Rights/Constructive Violation	0	ND	ND	0	ND	ND	0
1203(b)(8): Willful Untimely Return	12	0	ND	0	0	63	75
1203(b)(9): Willful Understated Tax	9	0	ND	0	0	22	31
Totals	21	0	ND	0	0	85	106

Source: ALERTS (extract was pulled on April 1, 2026). Columns containing numbers of three or less and protected by I.R.C. § 6103 are annotated with a zero and are not reflected in the column and row totals. Columns containing no data are annotated with ND.

Cases reported as “Removals” and “Penalty Mitigated” do not reflect the results of any third-party appeal.

Appendix VI

Section 1203 Standards

In general, the IRS Commissioner shall terminate any IRS employee if there is a final administrative or judicial determination that, in the performance of official duties, such employee committed any misconduct violations outlined below. Such termination shall be a removal for cause on charges of misconduct.

Misconduct violations include:

- Willfully failing to obtain the required approval signatures on documents authorizing the seizure of a taxpayer's home, personal belongings, or business assets;
- Providing a false statement under oath with respect to a material matter involving a taxpayer or taxpayer representative;
- Violating, with respect to a taxpayer, taxpayer representative, or other employee of the IRS, any right under the Constitution of the United States, or any civil right established under Title VI or VII of the Civil Rights Act of 1964; Title IX of the Education Amendments of 1972; Age Discrimination in Employment Act of 1967; Age Discrimination Act of 1975; Section 501 or 504 of the Rehabilitation Act of 1973; or Title I of the Americans With Disabilities Act of 1990;
- Falsifying or destroying documents to conceal mistakes made by any employee with respect to a matter involving a taxpayer or taxpayer representative;
- Committing assault or battery on a taxpayer, taxpayer representative, or another employee of the IRS, but only if there is a criminal conviction or a final judgment by a court in a civil case with respect to the assault or battery;
- Violating the I.R.C., the Treasury Department regulations, or policies of the IRS (including the Internal Revenue Manuals) for the purpose of retaliating against or harassing a taxpayer, taxpayer representative, or other employee of the IRS;
- Willfully misusing provisions of I.R.C. § 6103 for the purpose of concealing information from a congressional inquiry;
- Willfully failing to file any return of tax required under the I.R.C. on or before the date prescribed therefore (including any extensions), unless such failure is due to reasonable cause and not to willful neglect;
- Willfully understating federal tax liability, unless such understatement is due to reasonable cause and not to willful neglect; and
- Threatening to audit a taxpayer for the purpose of extracting personal gain or benefit.

The Commissioner may mitigate the penalty of removal for the misconduct violations outlined above. The exercise of this authority shall be at the sole discretion of the Commissioner and may not be delegated to any other officer. The Commissioner may establish a procedure that will be used to decide whether an individual should be referred to the Commissioner for determination. Any mitigation determination by the Commissioner in these matters may not be appealed in any administrative or judicial proceeding.

Glossary

ALERTS	Automated Labor and Employee Relations Tracking System
Commissioner	Commissioner of Internal Revenue
EIDL	Economic Injury Disaster Loan
FTP	Failure to Pay
Inspector General Act	Inspector General Act of 1978
IRA	Inflation Reduction Act
IRC § 6103	IRC § 6103 establishes that federal tax returns and return information are confidential, prohibiting the IRS and other government employees from disclosing this information except as authorized.
IRS	Internal Revenue Service
ND	No Data
OIG	Office of the Inspector General
RRA 98	IRS Restructuring and Reform Act of 1998
SBA	Small Business Administration
TIGTA	Treasury Inspector General for Tax Administration
USC	United States Code

Reporting Requirements

The table below cross-references the reporting requirements prescribed by the Inspector General Act, as amended, to the specific pages where they are addressed.

Section	Requirement	Page
§ 405(b)(1)	Significant Problems, Abuses, & Deficiencies	Throughout the report.
§ 405(b)(2)	Recommendations with Respect to Significant Problems, Abuses & Deficiencies	7-13, 33
§ 405(b)(3)	Recommendations Described in Previous Semiannual Reports on Which Corrective Actions Have Not Been Completed	24-28
§ 405(b)(4)	Referrals to Prosecutive Authorities & Resulting Prosecutions and Convictions	14-21
§ 405(b)(5) and 406(c)(2)	Summary of Instances Where Information Was Refused	29
§ 405(b)(6)	Reports with Dollar Values	6-10, 33-34
§ 405(b)(7)	Summaries of Significant Reports	4-18
§ 405(b)(8)-(9)	Audit Reports and Total Dollar Value of Questioned Costs and Funds Put to Better Use	30-34
§ 405(b)(10)	Audit Recommendations More Than 6 Months Old for Which No Management Decision Has Been Made	29
§ 405(b)(11)	Significant Management Decisions That Were Revised During the Reporting Period	29
§ 405(b)(12)	Significant Management Decisions with Which the IG Disagreed	29
§ 405(b)(13)	Instances and Reasons When an Agency Has Not Met the Intermediate Target Dates in the Remediation Plan	29
§ 405(b)(14)-(16)	Peer Review Information	35
§ 405(b)(10)	Outstanding Unimplemented Recommendations	24
§ 405(b)(17)(A), (B), (C), & (D)	Investigative Statistical Tables	19-21
§ 405(b)(18)	Metrics Used to Develop the Investigative Statistics for Tables	19-21
§ 405(b)(19)(A,B)	Investigations of Senior Employees with Substantiated Misconduct	22
§ 405(b)(20)(A,B)	Whistleblower Retaliation	23
§ 405(b)(21)(A,B)	Agency Interference with OIG Independence	23, 29
§ 405(b)(22)(A,B)	Non-Public Audit, Evaluation or Inspection Reports	29
Public Law 117-348 117th Congress § 122(e)	Summary of Activity Relating to Complaints of Human Trafficking	21



DEPARTMENT OF THE TREASURY

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