

Joint Work with the IRS - Collections



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Joint Meetings

- ❑ Since 2006, Wisconsin and IRS revenue field agents/officers have met to discuss collection cases.
- ❑ A Memo of Understanding (MOU) sets forth an agreement to exchange information pertaining to taxpayers who are delinquent in the payment of tax and/or the filing of tax returns to either agency.

Memorandum of Understanding

- ❑ The MOU was developed by the Government Liaison for the IRS and the Disclosure Officer of the Wisconsin Department of Revenue in April 2008.
- ❑ Prior to April 2008, joint meetings occurred utilizing Form 8796 "Request for Return/Information" and lists of taxpayers for exchange of information discussions.

Purpose

- ❑ The MOU authorizes the exchange of information between IRS and WDOR relative to delinquent taxpayers pursuant to Internal Revenue Code.
- ❑ The agreement establishes procedure for periodic exchanges of lists and subsequent meeting between agents/officers to provide collection leads.

Meetings

- ❑ The IRS and WDOR meet quarterly to discuss/exchange information on delinquent taxpayers.
- ❑ Each quarter, one agency initiates the process by submittal of a Form 8796 with a list of open inventory cases to the other agency.
- ❑ The receiving agency matches the list against open and closed cases.
- ❑ A meeting is scheduled by the requesting agency to discuss matched cases.

Meetings

- ❑ Discussions create leads on current addresses, assets, wages and any other information that will assist in the securing of a delinquent return or collection of a delinquent tax.
- ❑ After the meeting a copy of the matched list, Form 8796, and information about meeting date is provided to the Disclosure Officer for proper accounting of disclosure.

Results

- ❑ Meetings have provided results to both agencies for collection opportunity.
- ❑ Agents and officers have established working relationships.
- ❑ Managers have established working relationships and share strategies for emerging issues such as automated and electronic processes, assignment of accounts, etc.