

Tax Collection by the Department of Justice Tax Division

KEY CONCEPTS AND CONSIDERATIONS

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This information is not intended as a comment on any pending litigation.

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Tax Division Mission

- To enforce the nation's tax laws fully, fairly, and consistently, through both criminal and civil litigation, in order to promote voluntary compliance with the tax laws, maintain public confidence in the integrity of the tax system, and promote the sound development of the law.
- Collection is a significant factor in fairness, consistency, voluntary compliance and public confidence in the tax system

2

Organization

- 350 attorneys
- 14 Sections – including Civil, Criminal and Appellate
- 7 Civil Trial Sections.
- All located in Washington D.C.
 - Except
- Southwest Civil Trial Section - Dallas
 - 19 Attorneys
 - Texas and New Mexico

3

What we do

- “Represent the IRS and Department of Treasury in Court”
 - Refund suits
 - Defend IRS and its employees in damage suits
 - Defend Judges
 - Enforce IRS administrative summons
 - Bankruptcy
 - FOIA
 - Removals
 - **Judicial Enforced Collection of Federal Taxes and FBAR penalties**
 - Foreign Bank and Financial Account Reporting - 31 U.S.C. § 5314.

4

Collection of Taxes and Penalties

- Tax Division is the judicial collector of taxes and penalties
- Arising under the Internal Revenue Code
- FBAR penalties

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Tax collection differs from normal debt collection.

Special tools for Collecting Revenue Owed to United States

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