

**1132.53 (7-23-91)****Taxpayer Service Division**

The Taxpayer Service Division is responsible for planning, managing, directing and executing a comprehensive, year-round, international taxpayer service program which will provide full and responsive assistance to taxpayers. The Division authorizes extensions of time for filing. The Division also provides authoritative, prompt, courteous, and responsive service on taxpayer requests. The Division performs detailed research and initiates contacts with other offices (including service centers) to resolve issues raised by taxpayers. The Division operates a toll-free telephone system and ensures a proper balance of staffing between this activity and all other taxpayer service activities, and is responsible for preparing periodic reports of taxpayer service activities. The Division is responsible for coordinating the international tax forms and publications distribution program. The Division manages the taxpayer education program by identifying taxpayer education needs and developing and administering the program to meet these needs. The Division is responsible for planning, developing and coordinating the Taxpayer Service Program at the international posts.

**1132.54 (7-23-91)****Examination Division**

The Examination Division administers an international examination program involving the selection and examination of all types of Federal tax returns filed with the Assistant Commissioner (International) (other than those relating to employee plans and exempt organizations and others excepted in IRM 1112.51). Is responsible for the examination of certain offers in compromise, informants' claims for reward that have been referred by service centers and related activities. The examination program includes the classification of returns for field and office examinations, participation with special agents in the conduct of tax fraud investigations, and is responsible for furnishing personnel to provide assistance during the filing period to taxpayers living abroad. Plans, directs and supervises the overseas examination program. Directs programs for the exchange of estate and gift tax data with foreign governments under the tax conventions. Is responsible for the maintenance of good relationships with regions and districts and is responsive to their require-

**1132.55 (7-23-91)****Criminal Investigation Division**

The Criminal Investigation Division enforces the criminal statutes applicable to income, estate, gift, employment, and excise tax laws (other than those excepted in IRM 1112.51), as well as applicable Title 31 and Title 18 violations per the IRM, involving United States citizens residing in foreign countries and nonresident aliens subject to Federal income tax filing requirements by developing information concerning alleged criminal violations thereof, evaluating allegations and indications of such violations to determine investigations to be undertaken, investigating suspected criminal violations of such laws, recommending prosecution when warranted, and measuring effectiveness of the investigation processes. Assists other Criminal Investigation offices in special inquiries, secures information from foreign countries relating to tax matters under joint investigation with district offices involving United States citizens, including those involved in racketeering, stock fraud and other illegal financial activity, by providing investigative resources upon district and/or the Office of the Assistant Commissioner (Criminal Investigation) requests; also assists the U.S. attorneys and Chief Counsel in the processing of criminal investigation cases, including the preparation for the trial of cases.

**1132.6 (7-23-91)****Office of Tax Administration  
Advisory Services****1132.61 (9-16-93)****Director, Office of Tax  
Administration Advisory Services**

The Office of Tax Administration Advisory Services provides technical advice and assistance in modernizing and strengthening the tax administration systems of foreign governments, particularly developing nations, in line with the foreign policy of the United States and its commitments to international organizations. Plans, arranges, controls and coordinates study and observation (visitation) programs in tax administration for tax officials from foreign governments and international organizations. Coordinates IRS membership in the Inter-American Center of Tax Administrators (CIAT) and provides technical support and assistance to the Commissioner and other Service officials