

From: Marvin Robert <Robert.Marvin@irs.gov>

Sent: Friday, March 22, 2019 3:30 PM

To: Adam Andrzejewski

Subject: RE: Andrzejewski - Forbes request for comment, feedback, and context

IRS Statement

The IRS plays a critical role in providing financial help to low-income households. Each year, over 9 million individuals - half of them children – are lifted above poverty level as a result of the Earned Income Tax Credit (EITC). During tax year 2017, over 26 million taxpayers received over \$64 billion in EITC benefits – making the credit one of the largest anti-poverty programs in the United States.

To ensure an equitable process for all taxpayers, fairness and integrity are built into the foundation of our return selection process for audits, which is designed to select returns with the highest likelihood of noncompliance. Audit inventory selection uses systemic risk-based scoring criteria. The audit selection process applies the same business rules, filters and scoring to all returns to identify potentially non-compliant taxpayers. The selection criteria does not include any components or factors related to the geographic location or ethnicity of the taxpayers.

The audit process aligns with the IRS Mission statement which includes enforcing the tax law with integrity and fairness to all. The IRS continually reinforces expectations related to fairness and integrity when developing or changing selection criteria for audit selection, and all changes to the selection criteria require input from all impacted functions and executive approval. Additionally, all employees are advised of the fair and equitable treatment of taxpayers under the law.