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Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 3414 - Prohibition of Threat of Audit to Coerce TRAC Agreement

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### Section 3414

**A. Provision(s) covered:** Section 3414- Threat of Audit Prohibited to Coerce TRAC Agreement

**B. Background:** Some taxpayers have alleged that agents threatened them with an audit if they did not execute a TRAC agreement.

**C. Change(s):** Specific direction in statute to instruct employees not to threaten an audit to coerce a taxpayer to enter into a TRAC agreement.

**D. Impact:** None-the statutory provision reflects IRS policy.

### E. Necessary Actions

1. Issue memorandum to field directing examiners instructing them on this provision and the importance of not threatening audits when soliciting TRAC agreements.
2. Conduct national video conference for employment tax examiners including awareness discussion of this issue.
3. Remind Examination chiefs at national Exam Chiefs meeting and District Directors at Executive CPE that examiners should be aware of this provision and the importance of not threatening audits when soliciting TRAC agreements.

**F. Other Special Comments:** None

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