



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.20.12

AUGUST 11, 2023

EFFECTIVE DATE

(08-11-2023)

PURPOSE

- (1) This transmits revised IRM 5.20.12, *Abusive Tax Avoidance Transactions, Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases*.

MATERIAL CHANGES

- (1) Incorporates Interim Guidance Memorandum SBSE-05-0723-0045, *Interim Guidance on Field Collection Safety During Field Contact*, dated July 24, 2023, into IRM section 5.20.12.2, *Initial Contact*.
- (2) Incorporates Interim Guidance Memorandum SBSE-05-0821-0015, *Foreign Account Tax Compliance Act (FATCA) research and use in Field and Specialty Collection programs*, dated August 16, 2021 into IRM section 5.20.12.11.
- (3) Minor editorial changes have been made throughout this IRM. Website addresses were reviewed and updated as necessary.
- (4) IRM 5.20.12.8, *Financial Crimes Enforcement Network Query (FCQ) System*, was relocated to IRM 5.1.18.15.
- (5) IRM 5.20.12.8.1, *Bank Secrecy Act (BSA) Review Procedures*, was relocated to IRM 5.1.18.15 and Exhibit 5.1.18-4.
- (6) IRM 5.20.12.9, *Suspicious Activity Reports (SAR)*, was relocated to 5.1.18.16.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 5.20.12, dated 5-24-2021 and incorporates Interim Guidance Memorandum SBSE-05-0821-0015, **Foreign Account Tax Compliance Act (FATCA) research and use in Field and Specialty Collection programs**, dated August 16, 2021 and Interim Guidance Memorandum SBSE-05-0723-0045, **Interim Guidance on Field Collection Safety During Field Contact**, dated July 24, 2023 into IRM section 5.20.12.11.

AUDIENCE

SB/SE employees

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5.20.12

Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases

Table of Contents

5.20.12.1 Program Scope and Objectives

5.20.12.1.1 Background

5.20.12.1.2 Authority

5.20.12.1.3 Responsibilities

5.20.12.1.4 Program Management and Review

5.20.12.1.5 Program Controls

5.20.12.1.6 Terms, Acronyms and Definitions

5.20.12.1.7 Related Resources

5.20.12.2 Initial Contact

5.20.12.3 TXMODA Research

5.20.12.4 Use of TC 971 AC 266 and TC 971 AC 267 on Unagreed Whipsaw Assessments

5.20.12.5 Project Codes

5.20.12.6 Frivolous Filer Indicators

5.20.12.7 CKGE and yK-1 Research

5.20.12.8 Financial Crimes Enforcement Network Query (FCQ) System

5.20.12.9 Suspicious Activity Reports (SAR)

5.20.12.10 Foreign Bank and Financial Accounts

5.20.12.11 Foreign Account Tax Compliance Act (FATCA)

5.20.12.11.1 FATCA Research in ATAT Cases

5.20.12.12 Electronic Research

5.20.12.1
(05-24-2021)
Program Scope and Objectives

- (1) **Purpose.** This IRM provides guidance to Field Collection employees for initial contact and research actions related to Abusive Tax Avoidance Transaction (ATAT) cases.
- (2) **Audience.** The audience for this guidance is revenue officers in SB/SE Field Collection.
- (3) **Policy Owner.** Director, Collection Policy, SB/SE.
- (4) **Program Owner.** Collection Policy, SB/SE, Global Strategic Compliance, is the program owner of this IRM.
- (5) **Primary Stakeholders.** The primary stakeholders are SB/SE Field Collection and SB/SE Lead Development Center (LDC).
- (6) **Program Goals.** The goal of the Abusive Tax Avoidance Transactions (ATAT) collection program is to identify and effect tax administration on cases involving complex transactions or multiple/layered entities intended to make it difficult to trace a taxpayer's assets or sources of income.

5.20.12.1.1
(05-24-2021)
Background

- (1) Some abusive tax avoidance transactions (ATAT) encountered by revenue officers are designed to appear, and often are, quite complex and involve various transactions as well as numerous entities including trusts, partnerships, corporations, limited liability companies and offshore entities. These transactions and multiple or layered entities are often used by a taxpayer to make it difficult to track and follow title to assets or locate income sources.
- (2) Research and investigation of ATAT cases does not entail techniques or tools unique to ATAT casework; however, some techniques are more commonly applied, such as use of the collection summons to follow income flow or to determine nominees, and nominee/alter ego/transferee relationships regarding title to assets.
- (3) Potential fraud indicators may be present in ATAT cases. Contact your local fraud enforcement advisor, when appropriate.
- (4) Research to identify the nature of the promotion or transaction used by a taxpayer is important in developing an effective case strategy for resolution of ATAT cases.
- (5) Research prior to contact is essential in ATAT cases. Guidance on conducting an initial analysis is located in IRM 5.1.10, *Taxpayer Contact*. Additional research may be necessary due to the complexity of an ATAT case. Because the goal of ATAT schemes is often to disguise the taxpayer's beneficial ownership of assets, developing a complete and accurate financial picture of a taxpayer participating in an abusive scheme is especially important. It is important to have a full understanding of the scheme and the transactions the taxpayer was involved with in order to maximize the effectiveness of any contacts.
- (6) Awareness of taxpayer rights is vitally important even in ATAT case work. Taxpayer rights, as identified in Pub 1, *Your Rights as a Taxpayer*, are addressed in IRM 5.1.9, *Collection Appeal Rights*, and throughout IRM Part 5.

5.20 Abusive Tax Avoidance Transactions (ATAT)

5.20.12.1.2
(05-24-2021)
Authority

- (1) The following authorities provide the basis for these guidelines:
 - 26 U.S. Code 6103, **Confidentiality and disclosure of returns and return information**, known as Internal Revenue Code (IRC) 6103.
 - IRC 6304, *Fair tax collection practices*.
 - IRC 7602(c), *Examination of books and witnesses, Notice of contact of third parties*.
 - Section 1206 of the Taxpayer First Act.
 - IRM 1.2.65, *Servicewide Policies and Authorities, Small Business/Self Employed Division Delegations of Authority-SB/SE Functional Delegations Orders-Collection*.

5.20.12.1.3
(05-24-2021)
Responsibilities

- (1) The Director, Collection Policy is the executive responsible for the policies and procedures to be employed by Field Collection personnel.
- (2) Field Collection group managers and territory managers are responsible for ensuring compliance with the guidance and procedures described in this IRM.
- (3) Employees assigned ATAT cases for investigation are responsible for following these procedures.

5.20.12.1.4
(05-24-2021)
Program Management and Review

- (1) Program Reports:
 - Management utilizes management information reports from the Integrated Collection System (ICS) and ENTITY systems to monitor and track timely and appropriate case actions. ICS contains unique case sub-codes to identify ATAT cases. The ENTITY database also contains queries to assist in the identification of ATAT cases.
 - Reports from the Embedded Quality Review System (EQRS) measure program consistency, effectiveness in case actions and compliance with policy and procedures. Trends from these reports are used to recommend improvements where necessary when errors are identified. Reports from EQRS provide management information used in guiding revenue officers to take timely, effective and appropriate case actions.
- (2) Program Effectiveness:
 - Collection Policy performs ATAT program reviews as necessary to verify compliance with IRM requirements and address Treasury Inspector General for Tax Administration (TIGTA) and Government Accounting Office (GAO) audit findings.
 - Case reviews are performed by group managers and National Quality reviewers to ensure compliance with this IRM.
 - Operational reviews are performed by the territory manager and area director annually to evaluate program delivery and conformance to administrative and compliance requirements.

5.20.12.1.5
(05-24-2021)
Program Controls

- (1) Field Collection managers perform program controls by performing case consultations, reviews, employee observations and security reviews. IRM 1.4.50, *Collection Group Manager, Territory Manager and Area Director Operational Aid*, communicates responsibility for management to implement and monitor required internal controls. The Integrated Collection System, ENTITY Case Management System and Embedded Quality System provide management with case access and data to monitor internal controls.

- (2) Management utilize management information reports from the Integrated Collection System (ICS) and ENTITY systems to monitor and track timely and appropriate case actions. ICS contains unique case sub-codes to identify ATAT cases. The ENTITY database also contains queries to assist in the identification of ATAT cases.
- (3) Reports from the Embedded Quality Review System (EQRS) to measure program consistency, effectiveness in case actions and compliance with policy and procedures. Trends from these reports are used to recommend improvements where necessary when errors are identified. Reports from EQRS provide management information used in guiding revenue officers to take timely, effective and appropriate case actions.
- (4) Collection managers of employees with access to Bank Secrecy Act information must perform annual audits of employee Financial Crimes Enforcement Network Inquiry (FCQ) usage.
- (5) Managers may conduct activity logs of employee searches performed on the CKGE system.

5.20.12.1.6
(05-24-2021)

Terms, Acronyms and Definitions

- (1) The following terms and acronyms are used in this chapter:

Acronym	Definition
ATAT	Abusive Tax Avoidance Transactions
BEARS	Business Entitlement Access Request System
BSA	Bank Secrecy Act
CDW	Compliance Data Warehouse
CKGE	CDW Knowledge Graph Environment
CTR	Currency Transaction Report
ENTITY	ENTITY Case Management System
EQRS	Embedded Quality Review System
FATCA	Foreign Account Tax Compliance Act
FBAR	Foreign Bank Account Report
FCQ	Financial Crimes Enforcement Network Inquiry
FinCEN	Financial Crimes Enforcement Network
FRP	Frivolous Return Program

5.20 Abusive Tax Avoidance Transactions (ATAT)

Acronym	Definition
GAO	Government Accountability Office
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
ITM	Integrated Talent Management
OCI	Offshore Compliance Initiative Database
SAR	Suspicious Activity Report
TIGTA	Treasury Inspector General for Tax Administration

5.20.12.1.7
(08-11-2023)

Related Resources

- (1) IRM 5.1.10, *Taxpayer Contact*.
- (2) IRM 5.1.18, *Locating Taxpayers and their Assets*.
- (3) IRM 5.20.3, *Third Party Contacts*.
- (4) IRM 5.20.6, *Whipsaw Assessments*.
- (5) IRM 5.11.1.4.4, *Property Outside the United States*.
- (6) IRM 5.21.6, *Foreign Financial Account Reporting*.
- (7) IRM 25.27.1, *Third Party Contact Program*.
- (8) Knowledge Management Collection Floor: <https://portal.ds.irsnet.gov/sites/km/pages/vl-floor.aspx?fid=36>.
- (9) ATAT Share Point: https://irsgov.sharepoint.com/sites/SbCsi_Atata.
- (10) International Tools and Actions Knowledge Base: <https://portal.ds.irsnet.gov/sites/vl110/pages/default.aspx>

5.20.12.2
(08-11-2023)

Initial Contact

- (1) The initial contact time frames established in IRM 5.1.10.3.1, *Initial Contact Time Frames*, apply to all Field Collection cases, including ATAT cases. Use an appointment letter to initiate contact. When issuing the appointment letter, ask the taxpayer to contact the ATAT RO to provide information, to determine the level of cooperation to expect from the taxpayer.

Note: When a contact letter is used to initiate contact, a field call to observe assets and the lifestyle of the taxpayer should be considered.

- (2) When creating the Integrated Collection System (ICS) history entry for the appointment letter contact, the revenue officer will select “Create History”, use Contact Type of “Correspondence”, select “Taxpayer Contact” and then “ATAT Appointment Letter.”

- (3) With the appointment letter, include Form 9297, *Summary of Taxpayer Contact*, listing the information and documents the taxpayer should bring to the scheduled appointment so that a complete financial statement can be completed. Refrain from summons action until after it is determined that the taxpayer will not voluntarily provide the requested information.

Note: In ATAT cases, the use of an appointment letter, along with the case history documenting why that approach is being used, within the time frames outlined in IRM 5.1.10.3.1, *Initial Contact Time Frames*, **will** meet the requirement for timely contact.

- (4) Prior to making contact, the revenue officer will:
 - a. Verify that the taxpayer has been advised of potential third party contacts as stated in IRM 5.1.10.2(3), *Pre-Contact*, and IRM 5.20.3, *Third Party Contacts*, if the revenue officer intends to contact third parties. Effective August 15, 2019, Publication 1, *Your Rights as a Taxpayer*, no longer satisfies the advance notice requirements of potential third party contacts established in IRC 7602(c)(1).
 - b. Identify the proper person to contact. Because ATAT cases often include multiple entities and whipsaw assessments, care must be given to properly identify the contact person for each entity. Each whipsaw entity should be treated as an individual entity unless the key taxpayer (usually the Individual Master File (IMF) taxpayer) has now reported all income on their tax return.
- (5) When the entity is a trust, the initial contact letter can be used to also request a copy of Form 56, *Notice Concerning Fiduciary Relationship*. This information is necessary to determine who has the authority to act for the trust. It is generally the trustee or the POA of the trustee, to whom the initial contact letter should be addressed.

5.20.12.3 (04-16-2013) **TXMODA Research**

- (1) Integrated Data Retrieval System (IDRS) research using command code TXMOD with definer A can provide valuable information regarding ATAT cases in areas such as whipsaw assessments, examination project codes and frivolous filer Indicators, in addition to specific account transactions and control bases.

5.20.12.4 (03-05-2015) **Use of TC 971 AC 266 and TC 971 AC 267 on Unagreed Whipsaw Assessments**

- (1) An abusive trust situation occurs when a taxpayer has attempted to reduce or eliminate the tax liability through the use of one or more layers of trust entities. When the subjects of the examination refuse to cooperate and the Service is unable to accurately determine the correct and agreed tax owed by each entity, the Service will issue whipsaw notices of deficiency (for example, one to the individual, one to the business trust, and one to the family trust), taxing the same income for each entity.
- (2) When the abusive trust case has defaulted after issuance of the whipsaw statutory notice of deficiency due to no agreement received or petition sent to the court, a whipsaw assessment will be made. This means that the tax may be assessed multiple times; for example, assessment is made against the individual and each separate trust entity, but the liability will only be collected once. See IRM 5.20.6, *Whipsaw Assessments*, for additional information.

- (3) Since the tax is only collected once in whipsaw assessment situations, each entity must be cross-referenced. The use of transaction code (TC) 971 action code (AC) 266/267 provides for identification and linking of the key and related cases. In most instances, the individual Form 1040 taxpayer will be identified as the key case. The key case will have a separate TC 971 AC 266 on each module that references each related entity involved in the whipsaw assessment. Each related case will have a TC 971 AC 267 to cross-reference the key case. TXMODA research for TC 971 AC 266/267 will identify cross references related to whipsaw assessments. Payments are not systemically cross-referenced and should be monitored to prevent over-collection of the liability.

5.20.12.5
(05-24-2021)
Project Codes

- (1) When TC 424 (Examination Request Indicator) is present on TXMODA, research of the Exam Project Code will provide information regarding the nature of the abusive tax avoidance transaction identified by Examination. The project code can be located on TXMODA as the four digit numerical code following the literal SPCL-PROJ>. Once the project code has been identified, research can be done using the list available on the Abusive Transactions and International Share Point site.

5.20.12.6
(08-11-2023)
F frivolous Filer Indicators

- (1) The Frivolous Return Program (FRP), located at the Ogden Campus, or an IRS employee such as a revenue agent or revenue officer may have identified frivolous filings by a taxpayer during original return processing, amended return or claim processing, examinations, or contact with a taxpayer or their representative. In response to frivolous filing, Letter 3175 or Letter 3176, *Frivolous Documents>Returns Received from Taxpayers*, may have been issued by the Service.
- (2) Issuance of Letter 3175 is documented in ENMOD. If Letter 3175 is issued by the revenue officer, use command code ACTON to annotate ENMOD with a history entry reflecting that the letter was issued and the date of issuance. If FRP issues the Letter 3175, a Correspondex letter is sent and IDRS CC ENMOD is systemically updated.
- (3) Issuance of Letter 3176 is limited to FRP. Documentation of issuance can be located on TXMODA History section.
- (4) A frivolous tax penalty is typically reflected as a TC 240 with penalty reference number 666 on TXMODA.
- (5) See IRM 5.20.10, *Identification and Processing of Frivolous Documents*, for guidelines for the appropriate processing of frivolous returns and other specified submissions.

5.20.12.7
(08-11-2023)
CKGE and yK-1 Research

- (1) Compliance Data Warehouse Knowledge Graph Environment (CKGE) and yK-1 are interactive software tools that provide linked data and graph analytics for a range of a taxpayer's related entities. CKGE and yK-1 were developed by Research, Applied Analytics & Statistics (RAAS) and are "Graph Database" tools.
- (2) CKGE and yK-1 perform data analytics from information in the Compliance Data Warehouse (CDW). The CDW is a repository of information and not con-

sidered an authoritative source. Therefore, CKGE and yK-1 should be used in conjunction with an authoritative source such as the Integrated Data Retrieval System (IDRS).

- (3) CKGE provides a graphic representation of a taxpayer's relationship to other entities. It is not limited to direct investments and can display multiple levels of investment tiering. CKGE research may provide a number of benefits on ATAT cases because it:
 - a. Expands knowledge of related entities, including investments or participation in entities which may not initially be apparent from other collection activity or research.
 - b. Provides an interactive visual analysis of the taxpayer's relationships which may be useful in planning the scope of the taxpayer's cross compliance.
 - c. Provides useful information in conducting a more efficient and effective investigation.
- (4) Revenue officers can request access to CKGE by submitting a *BEARS* request at: *IRS - Access Request*. The CKGE application name is: "PROD USER CDW GRAPH DATABASE (CDW-UNMASKED TINS)." After approval, users will receive a new account email with login information.
- (5) The manager of revenue officers who have been granted access to CKGE will receive Manager Audit Module (CMAM) which allows review of activity logs of their employee's search history as an internal control.
- (6) yK-1 is another "Graph Database" tool which provides additional information regarding the entities related to the taxpayer. yK-1 may provide additional benefits on ATAT cases because it:
 - a. Expands the information about the related entities including other shareholders and partners.
 - b. May identify unknown investors and help in organizing data from other sources in promoter investigations.
 - c. Provides the total assets of the related entity as well as the taxpayer's percentage of ownership in the related entity for each tax year.
- (7) Revenue officers can request access to yK-1 by submitting a *BEARS* request at: *IRS - Access Request*. The yK-1 application name is: "PROD USER YK1 YK1SUITE."

Note: CKGE & yK-1 Disclosure: The output from the CKGE Link Analysis Tool and yK-1 (electronic or hardcopy) contains tax return information of multiple taxpayers. Pursuant to IRC 6103, 7213, and 7431 this information cannot be disclosed to the taxpayer or his representative.

5.20.12.8
(08-11-2023)
**Financial Crimes
Enforcement Network
Query (FCQ) System**

- (1) See IRM 5.1.18.15, **Accessing Information on The FinCEN Query (FCQ) System**, and IRM 5.1.18-4, *BSA Review Procedures for Managers*.

5.20.12.9
(08-11-2023)
**Suspicious Activity
Reports (SAR)**

- (1) See IRM 5.1.18.16, *Suspicious Activity Report (SAR)*.

5.20.12.10
(05-24-2021)
**Foreign Bank and
Financial Accounts**

- (1) Foreign banking information can be valuable in working ATAT cases and can be utilized as a source to trace a taxpayer's assets and income. One resource available to obtain foreign financial information is the Treasury Department's Report of Foreign Bank and Financial Accounts (FBAR), FinCEN Form 114. FBAR reports are filed electronically through the BSA e-filing system.
- (2) FBAR reports must be filed by any United States person who has a financial interest in, or signature or other authority over, one or more foreign financial accounts that have an aggregate value greater than \$10,000 at any time during a calendar year. Failure to file FBAR reports when required to do so may result in civil and criminal penalties. United States persons include a U.S. citizen or resident, a domestic partnership, a domestic limited liability company, a domestic corporation, and a domestic estate or trust. A "financial account" includes, but is not limited to, a securities, brokerage, savings, demand, checking, deposit, time deposit, or other account maintained with a financial institution (or other person performing the services of a financial institution). A financial account also includes a commodity futures or options account, an insurance policy with a cash value (such as a whole life insurance policy), an annuity policy with a cash value, and shares in a mutual fund or similar pooled fund (i.e., a fund that is available to the general public with a regular net asset value determination and regular redemptions).
- (3) Information required on FBAR reports includes:
- Number of accounts.
 - Type of accounts.
 - Names of financial institutions.
 - Last name or organization name of account holder(s).
 - Taxpayer Identification Number.
- (4) FBAR information may be valuable in working ATAT cases and may be secured through research of IDRS command code IRPTR, and FCQ research. IRPTR research will indicate whether a taxpayer has filed an FBAR report. Once FBAR activity has been noted through command code IRPTR, a revenue officer can access or request FCQ research to obtain transcript data from FBAR filings.
- (5) FBAR filings can provide indicators of offshore activity by a taxpayer. Foreign banking information can be utilized to "follow the money" to trace a taxpayer's assets and income. FBAR information can also be used to determine if a taxpayer has been forthcoming with financial information.

Note: Administrative collection action cannot be taken against funds held offshore unless the funds are on deposit in countries with which the U.S. has a collection tax treaty, funds are on deposit in an offshore account of a U.S. bank, or the funds are on deposit with an offshore financial institution that has a branch in the U.S. or a U.S. territory. See IRM 5.11.1.4.4, *Property Outside the United States*, for additional information.

5.20.12.11
(08-11-2023)

Foreign Account Tax Compliance Act (FATCA)

- (1) Foreign Account Tax Compliance Act (FATCA) of 2010 is intended to improve tax compliance by U.S. taxpayers holding accounts with foreign financial institutions or other foreign assets. Certain U.S. taxpayers holding financial assets, including accounts, outside the United States are required to report those assets to the IRS. Foreign financial institutions will report to the IRS certain information about financial accounts held by U.S. taxpayers, or by foreign entities in which U.S. taxpayers hold a substantial ownership interest.
- (2) The FATCA statute is separate to the FBAR statute. Under FATCA some taxpayers who file FBAR reports have a FATCA requirement to file Form 8938, *Statement of Specified Foreign Financial Assets*. Generally, taxpayer FATCA reporting is required on Form 8938 if they have specified foreign financial assets with an aggregate value exceeding \$50,000 on the last day of the tax year or \$75,000 at any time during the tax year, with higher thresholds for married individuals filing jointly and individuals living abroad. **See section 6501(c)(8) for when an extended statute of limitations on assessment may apply for a taxpayer failing to file Form 8938.**
- (3) The Form 8938 filing requirement does not replace or otherwise affect a taxpayer's obligation to file an FBAR report. Individuals must file each form for which they meet the relevant reporting threshold. See IRM Exhibit 5.21.6-1, *Comparison of Form 8938 and FBAR Requirements*, for a comparison of these two foreign account reporting requirements.
- (4) IDRS command code RTVUE will indicate that a taxpayer has filed Form 8938. The "CC CD" indicator (or Computer Condition Code) will include an "H" to indicate that Form 8938 was filed. If Form 8938 has been filed, ESTAB the return to view the return information. This may lead to identification of a foreign account or asset.
- (5) Additional information on FATCA is located on the International Tools and Actions Knowledge Base on the Collection Floor of the Knowledge Management Virtual Library at: <https://portal.ds.irsnet.gov/sites/vl110/pages/default.aspx>.

5.20.12.11.1
(08-11-2023)

FATCA Research in ATAT Cases

- (1) FATCA research must be conducted on all ATAT cases with an offshore component. Offshore components include:
 - Foreign Bank and Financial Account Reports (FBAR), FinCEN 114 present on IRPTR
 - Form 2555, Foreign Income Exclusion filed with the taxpayer's Form 1040
 - Taxpayers with investments in foreign entities or business with foreign customers
 - IDRS command code RTVUE indicates taxpayer filed Form 8938 (command code indicator includes an "H")
 - Taxpayers with investments in foreign entities or conducts frequent travel outside the U.S.
 - Transfers of funds to foreign financial institutions
 - Taxpayer's financial records show charges for foreign currency conversion
 - Taxpayer has foreign expenses on credit card statements •
 - Taxpayer resides in the U.S. but is not a U.S. citizen or is a dual-status citizen

- (2) See IRM 5.1.18.21, *FATCA Research*, for procedures to research Form 8938, *Statement of Specified Foreign Financial Assets*, and to request Form 8966, *FATCA Report*.

5.20.12.12
(08-11-2023)

Electronic Research

- (1) Electronic research can lead to useful information on ATAT cases. The ATAT Share Point and Abusive Tax Avoidance Transactions Knowledge Base sites contain research resources.
- (2) Information on specific promotions and transactions encountered in ATAT cases can be found on the Exam Abusive Transactions Knowledge Base site: <https://portal.ds.irsnet.gov/sites/vl135/pages/default.aspx>.
- (3) The LB&I Offshore Compliance Initiatives (OCI) Information Database is a web-based application that contains financial information on taxpayers that have accounts offshore. It includes data from John Doe summonses issued to offshore credit card companies, third party processor and merchant accounts. Information has also been received from Exchange of Information and through other government agencies such as the Security Exchange Commission. The database is maintained by the LB&I OCI group and is a potential source for financial information. Revenue officers can request access to the OCI Application through BEARS . The application is titled, ASTARS - OCI Users (ASTARS). After approval for entitlement to access the database is received, it may be accessed at: *ASTARS - OCI*.
- (4) The International Collection Knowledge Base website contains international issues information, and can be found at: <https://portal.ds.irsnet.gov/sites/vl110/pages/default.aspx>.
- (5) The Collection Investigation Tools Knowledge Base contains links to internet resources and other information. It can be found at: <https://portal.ds.irsnet.gov/sites/vl128/pages/default.aspx>.