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Department of the Treasury
Internal Revenue Service

25.1.14

SEPTEMBER 29, 2021

EFFECTIVE DATE

(09-29-2021)

PURPOSE

- (1) This transmits revised IRM 25.1.14, Fraud Handbook, Campus Examination Fraud Procedures.

MATERIAL CHANGES

- (1) IRM 25.1.14.1- Changed title of this subsection to Program Scope and Objectives. Information was added to provide internal controls. Subsections added under Program Scope and Objectives include Background; Authority; Roles; Program Management and Review; Program Controls; Acronyms; Terms; and Related Resources. Also rearranged existing IRM content to place information involving internal controls under this subsection.
- (2) IRM 25.1.14.3(3) - IRM 4.19.10.4.4 was added to this section for the Exam Fraud Coordinator (EFC) to refer to.
- (3) IRM 25.1.14.3(4) - The fraud enforcement advisor (FEA) was added as a Campus Examination contact. Guidance was added to clarify that only the CFC/EFC collaborates with the FEA.
- (4) IRM 25.1.14.4(9) - Guidance added to clarify that the FEA will assist with computing and writing up the civil fraud penalty and/or the 10-year bans.
- (5) IRM 25.1.14.4(10) - The note was removed because Counsel no longer needs to review every case when fraud penalties are asserted.
- (6) IRM 25.1.14.5 - Title of this section changed to 10-Year Ban Considerations.
- (7) IRM 25.1.14.5(2) - Guidance added to clarify the 10-year ban can be asserted on the Child Tax Credit/Additional Child Tax Credit/Other Dependent Credit (CTC/ACTC/ODC).
- (8) IRM 25.1.14.5(3) - Guidance added to clarify the 10-year ban can be asserted on the American Opportunity Tax Credit (AOTC).
- (9) IRM 25.1.14.5(4) - IRM 4.19.10.4.3 added for additional guidance on the 10-year Earned Income Tax Credit (EITC), Child Tax Credit (CTC) Additional Child Tax Credit (ACTC), Credit for Other dependents (ODC) and American Opportunity Credits.
- (10) IRM 25.1.14.6 - Title of this section was changed.
- (11) Throughout the IRM, all references made to Form 11661 were replaced with Form 13549 or removed because the campuses no longer use Form 11661.
- (12) Throughout the IRM, changes were made to include additional credits of Child Tax Credit (CTC), Advanced Child Tax Credit (ACTC), Other Dependent Credit (ODC) and American Opportunity Tax Credit (AOTC), whenever the Earned Income Tax Credit (EITC) is addressed.
- (13) Editorial changes were made throughout the IRM; website links and program names were updated. All references to Fraud Technical Advisor (FTA) were replaced with Fraud Enforcement Advisor (FEA).

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 25.1.14, dated April 1, 2016.

AUDIENCE

Criminal Investigation (CI), Small Business/Self-Employed (SB/SE) and Wage and Investment (W&I)

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25.1.14

Campus Examination Fraud Procedures

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25.1.14.1
(09-29-2021)
Program Scope and Objectives

- (1) The goal of the Campus Examination Fraud Program is to ensure SB/SE Examination, W&I Examination and Automated Underreporter (AUR) employees independently identify indicators of fraud.
- (2) **Mission.** The mission of the Office of Fraud Enforcement (OFE) is to promote compliance by strengthening the IRS' response to fraud and by mitigating emerging threats. This includes:
 - Improving fraud detection and development to address areas of high fraud/risk noncompliance.
 - Cultivating internal and external partnerships to identify new treatment streams to enhance enforcement.
 - Pursuing civil fraud penalties and recommending criminal cases that will lead to prosecutions, where appropriate.

OFE builds strong internal and external partnerships and serves as the primary civil liaison to IRS-Criminal Investigation. By supporting cases throughout the life cycle and through full consideration of available treatments, OFE facilitates optimal disposition of cases with civil or criminal fraud potential.

- (3) **Purpose.** The purpose of this chapter is to provide guidance to campus employees in identifying potential indicators of fraud and assist in development of the potential fraud cases.
- (4) **Audience.** Campus Examination and AUR employees in SB/SE and W&I and OFE employees.
- (5) **Policy Owner.** Director, Office of Fraud Enforcement, SB/SE.
- (6) **Program Owner.** Office of Fraud Enforcement, Policy, SB/SE.
- (7) **Primary Stakeholders.** SB/SE and W&I Campus Examination and AUR.

25.1.14.1.1
(09-29-2021)
Background

- (1) There are ten IRS campuses - five SB/SE campuses are located in Brookhaven, Cincinnati, Memphis, Ogden and Philadelphia; and five W&I campuses are located in Andover, Atlanta, Austin, Fresno and Kansas City.
- (2) The procedures identified in IRM 4.19.10.4, Fraud Referrals, and those contained in IRM 25.1.1 through IRM 25.1.7, Fraud Handbook, should be followed unless otherwise specified in this section.
- (3) In this section, the following specific topics will be addressed:
 - Campus Responsibilities
 - Campus Examination Contacts
 - Campus Examination Procedures and Fraud Development
 - The 10-year ban on Earned Income Tax Credit (EITC) Consideration
 - The 10-year ban on Child Tax Credit (CTC) Consideration
 - The 10-year ban on Additional Child Tax Credit (ACTC) Consideration
 - The 10-year ban on American Opportunity Tax Credit (AOTC) Consideration
 - FEA Support to Campus Fraud Program

25.1.14.1.2
(09-29-2021)
Authority

- (1) By law, the IRS has the authority to conduct examinations under Title 26 - Internal Revenue Code, Subtitle F – Procedure and Administration, Chapter 78 - Discovery of Liability and Enforcement of Title, Subchapter A - Examination and Inspection.

25.1.14.1.3
(09-29-2021)
Roles

- (1) The FEA's responsibilities to the campuses are defined, in part, by the needs of each campus and their respective functions and program assignments. Further, the FEA must adapt to the functional procedures, which may vary between the campuses.
- (2) FEAs act as technical resources to Campus Examination Operations in the identification and development of potential fraud cases and as liaisons with Collection and Examination Field Operations and Criminal Investigation (CI).
- (3) Employees who work campus examination potential fraud cases are responsible for following the procedures in this IRM. All examiners and their managers working potential fraud cases should familiarize themselves with the information contained in this IRM.
- (4) The Director, Office of Fraud Enforcement, is the executive responsible for providing fraud policy and guidance for civil compliance employees and ensuring consistent application of policies and procedures in this IRM.

25.1.14.1.4
(09-29-2021)
Program Management and Review

- (1) The Office of Fraud Enforcement policy staff prepares and issues the following reports to servicewide customers:
 - Three-year reports prepared using Fraud Information Tracking System (FITS) data
 - Status 17 reports using Audit Information Management System (AIMS) or AIMS Centralized Information System (ACIS) data
- (2) OFE policy staff can create reports by area, territory or group. These reports help manage fraud inventory and provide review information for managerial use:
 - Cases on FITS but not on AIMS or ACIS
 - Cases on AIMS or ACIS but not on FITS
 - Cases in fraud development status
 - Cases in criminal fraud status
- (3) Ad-hoc reports are produced as requested by OFE customers.
- (4) Operational reviews of the FEA group managers are completed by the OFE program manager twice a year. These reviews measure program consistency, effectiveness in case actions, and compliance with fraud policy and procedures.
- (5) FEA managers utilize reports generated from FITS to monitor and track FEA inventory assignments.

25.1.14.1.5
(09-29-2021)
Program Controls

- (1) FEA managers verify program and procedural compliance by conducting case consultations, case reviews, performance reviews and security reviews with all FEAs.

- (2) FEAs are required to follow-up on all cases in fraud development status at least every 60 days as required by IRM 25.1.2.2(6)(e), Fraud Development Procedures.
- (3) FEAs are required to monitor accepted criminal referrals each quarter to ensure that CI and compliance are holding productive quarterly meetings as required under IRM 25.1.4.4.3, Required Communications.

25.1.14.1.6
(09-29-2021)
Acronyms

- (1) The following table defines acronyms commonly used throughout this IRM:

Acronym	Definition
ACS	Automated Collection System
ACIS	AIMS Centralized Information System
ACTC	Additional Child Tax Credit
AIMS	Audit Information Management System
AOIC	Automated Offer in Compromise
AOTC	American Opportunity Tax Credit
ASED	Assessment Statute Expiration Date
AUR	Automated Underreporter
AUSA	Assistant U.S. Attorney
BMF	Business Master File
BSA	Bank Secrecy Act
CCFC	Collection Campus Fraud Coordinator
CCP	Centralized Case Processing
CFC	Campus Fraud Coordinator
CCFC	Collection Functional Fraud Coordinator
CI	Criminal Investigation
COIC	Centralized Offer In Compromise
CSCO	Compliance Services Collection Operations
CTC	Child Tax Credit
CTR	Currency Transaction Report
DEL RET	Delinquent Return
ECS	Exam Case Selection
EFC	Examination Fraud Coordinator
EITC	Earned Income Tax Credit
EPR	Examination Planning and Review
ERCS	Examination Returns Control System
FBAR	Foreign Bank and Financial Accounts
FCQ	FinCEN Query
FEA	Fraud Enforcement Advisor
FFC	Functional Fraud Coordinator
FFTF	Fraudulent Failure to File penalty
FinCEN	Financial Crimes Enforcement Network
GM	Group Manager

Acronym	Definition
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Return Processing
IRS	Internal Revenue Service
LB&I	Large Business & International
ODC	Other Dependent Credit
OFE	Office of Fraud Enforcement
OIC	Offer in Compromise
PII	Personally Identifiable Information
PSP	Planning and Special Programs
RA	Revenue Agent
RAR	Revenue Agent's Report
RICS	Return Integrity and Compliance Services
RO	Revenue Officer
SA	Special Agent
SAC	Special Agent in Charge
SAR	Special Agent's Report or Suspicious Activity Report
SB/SE	Small Business/Self Employed
SOL	Statute of Limitation
SSA	Supervisory Special Agent
TBOR	Taxpayer Bill of Rights
TE/GE	Tax Exempt/Government Entities
TM	Territory Manager
TP	Taxpayer
TS	Technical Services
W&I	Wage & Investment

25.1.14.1.7
(09-29-2021)
Terms

- (1) Compliance employees must be familiar with the following legal terms to understand the requirements of proof. The following table defines terms commonly used throughout this IRM:

Term	Definition
Burden of Proof	Includes both the burden of producing evidence and persuading a court (judge or jury) by clear and convincing evidence that the facts support the contention of civil fraud. In tax fraud cases, the burden of proof is on the government.
Circumstantial Evidence	Evidence based on inference and not personal observation.
Clear and Convincing Evidence	Evidence showing that the assertion made is highly probable or reasonably certain. This is a greater burden of proof than preponderance of the evidence but less than beyond a reasonable doubt.
Direct Evidence	Evidence in the form of documents or testimony from a witness who actually saw, heard, or touched the subject of questioning. Direct evidence, which is believed, proves existence of fact in issue without inference or presumption.
Evidence	Data presented to a judge or jury to prove the facts in issue. Evidence includes the testimony of witnesses, records, documents, or objects. Evidence is distinguished from proof, in that proof is the result or effect of evidence.
Fraud	Deception by misrepresentation of material facts, or silence when good faith requires expression, which results in material damage to one who relies on it and has the right to rely on it. Simply stated, it is obtaining something of value from someone else through deceit.
Inference	A logical conclusion from given facts.
Preponderance of Evidence	Evidence that will incline an impartial mind to one side rather than the other so as to remove the cause from the realm of speculation. It does not relate merely to the quantity of evidence. Simply stated, evidence which is more convincing than the evidence offered in opposition.
Presumption (of Law)	A rule of law that a judge or jury will draw a particular inference from a particular fact, or from particular evidence, unless and until the truth of such inference is disproved.
Reasonable Doubt	The evidence must be so convincing that a reasonable person would not question the defendant's guilt.
Willful Intent to Defraud	An intentional wrongdoing with the specific purpose of evading a tax believed by the taxpayer to be owing.

25.1.14.1.8
(09-29-2021)

Related Resources

- (1) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.
- (2) The Fraud Development Knowledge Base is located at <https://portal.ds.irsnet.gov/sites/vl019/pages/default.aspx>.
- (3) Specific guidance on fraud indicators and the development of fraud can be found in IRM 25.1.1, Overview/Definitions, and 25.1.2, Recognizing and Developing Fraud.

25.1.14.2
(09-29-2021)

Campus Responsibilities

- (1) Each SB/SE Campus is responsible for:
 - Identification of fraud indicators
 - Development of potential fraud cases
 - Assertion of the civil fraud/fraudulent failure to file (FFTF) penalties
 - Imposition of the 10-year bans
 - Consideration for criminal fraud referral
- (2) The W&I Austin Campus Examination function is the designated centralized W&I site for working fraud cases. The W&I Austin Campus Examination is responsible for developing fraud, asserting the civil fraud penalty and imposing the 10-year EITC, CTC, ACTC and/or AOTC bans.
- (3) The AUR fraud referrals from the AUR functions are referred to SB/SE campuses.
- (4) The Frivolous Return Program was moved from SB/SE to W&I Return Integrity and Compliance Services (RICS) in FY 2015. When appropriate, cases developed for fraud and penalties are asserted by that function, or referred to Field Operations.
- (5) All campuses refer cases to CI for criminal investigation consideration with FEA approval. Fraud referrals accepted in the Austin Examination function, however, are limited to those originating from the Examination function. Cases with complex issues, inappropriate for development within the W&I campuses, are transferred to the SB/SE Area offices for development.

25.1.14.3
(09-29-2021)

Campus Examination Contacts

(1) Functional Fraud Coordinator (FFC)

The FFC is a fraud specialist assigned to a function or operation within a campus. The FFC is responsible for reviewing Form 13549, Campus Fraud Lead Sheet, for potential fraud issues, conducting research to establish a pattern of non-compliance and, when appropriate, referring cases to the Campus Fraud Coordinator or Examination Fraud Coordinator (CFC/EFC). See IRM 4.19.10.4.3, Responsibilities of the Functional Fraud Coordinator (FFC). FFCs are assigned to functions or operations within SB/SE campuses; an FFC is assigned to each of the AUR operations.

(2) Campus Fraud Coordinator (CFC)

The CFC is a fraud liaison assigned to each SB/SE campus and is the primary point of contact with the FEA assigned to that campus.

(3) Examination Fraud Coordinator (EFC)

The EFC is a fraud liaison assigned to each W&I Examination campus and is the primary point of contact with the FEA assigned to the campus. The EFC's role is to provide insights and feedback. See IRM 4.19.10.4.4 , Responsibilities of the Exam Fraud Coordinator (EFC) - W&I Only.

(4) Fraud Enforcement Advisor (FEA)

The CFC/EFC collaborates with the FEA in developing potential fraud cases. Only the CFC/EFC meets with the FEA during campus visits by the FEA to discuss potential fraud cases, procedural changes, identify potential issues/trends, deliver training, present topics at meetings, etc. When needed, the FEA schedules visits to discuss specific cases.

25.1.14.4
(09-29-2021)

**Campus Examination
Procedures and Fraud
Development**

- (1) When a campus examiner identifies indicators of fraud, those indicators will be discussed with the team leader/manager. If the team leader/manager agrees that indicators of fraud are present, the examiner will prepare Form 13549 and submit the case to the team leader/manager for approval. When Form 13549 is approved, it is sent via secure e-mail to the FFC, or directly to the CFC/EFC (where an FFC position is not present).
- (2) The FFC has 10 business days to review the case for fraud potential and either accept it (forward it to the CFC/EFC for fraud development consideration) or decline it (return the case to the examiner through the team leader/manager). The FFC will conduct a preliminary screening of the case, including a review of the prior and subsequent years' tax returns for pattern consideration. All actions taken by the FFC will be noted on the Form 13549.
 - a. If the FFC accepts a case as having fraud potential, the case is forwarded, via secure e-mail, to the CFC/EFC for consideration of fraud development.
 - b. If the FFC declines a case as not having fraud potential, the FFC must explain in writing the decision in Section V of Form 13549, Explanation for Declination, and return a copy of the completed form to the campus examiner through the team leader/manager.
- (3) The CFC/EFC has 21 business days from receipt of a case from the FFC to accept or decline it for potential fraud development. The CFC/EFC reviews the case and completes additional research including a review of the prior and subsequent year returns for pattern consideration, if that research was not conducted by the FFC.
 - a. If the CFC/EFC determines fraud development is warranted, the FEA is contacted for review of the case file and to discuss the indicators of fraud.
 - b. If the case is declined for fraud development, the CFC/EFC must provide a written explanation for the declination in Section V of Form 13549.
- (4) When a CFC/EFC accepts a case for potential fraud development, a discussion will be held with the FEA. During the initial analysis, the case information and evidence, internal and external research, and Form 13549 are reviewed by the FEA with the CFC/EFC for the FEA's determination regarding whether the indicators of fraud warrant development.

- (5) If the FEA concurs that the indicators of fraud warrant development, the CFC/EFC will sign the Form 13549 and forward to their group manager. The group manager will sign and forward, via secure e-mail, to the FEA to approve in section VII of the Form 13549 and complete a plan of action. All CFC/EFC actions must be noted on Form 13549 and a copy of the completed form must be returned, via secure e-mail, to the campus examiner through the team leader/manager.
- a. Following the initial discussion and a determination to pursue development of the fraud indicators, phone or e-mail contact between the CFC/EFC and the FEA occurs at least every 30 business days to ensure progress on the lead. When needed, the FEA can schedule face-to-face meetings.
 - b. CFCs/EFCs receive guidance from the FEA who reviews cases in “fraud development status” to determine if additional audit steps and follow-up actions are necessary.

Note: When no activity on a lead occurs for a three-month period, the FEA schedules a meeting with the FEA Group Manager (GM) and the campus management counterpart to discuss the reason(s) for the lack of activity and remedial actions.

- (6) All cases require the CFC/EFC to discuss with the FEA whether the fraud development actions will occur at the campus or, when the case cannot be fully developed in the campus environment, it should be transferred to the Field Operations.

SB/SE Campuses:

- If fraud indicators will be developed within the SB/SE campus, the FEA recommends placing the case in “fraud development status” (Status 17) by signing the appropriate line on Form 13549. The FEA will return, via secure e-mail, the signed Form 13549 to the CFC and CFC GM with an agreed plan of action, identifying the audit steps needed to establish affirmative acts (firm indications) of fraud.
- If fraud referrals will be transferred to Field Operations for development, the FEA will facilitate by:
 1. Consulting with the FEA located in the receiving Area office to determine if local factors impact the case determination.
 2. Documenting the recommendation by signing the appropriate line on Form 13549 indicating “Transfer to field for further fraud development and input Project Code”.
 3. Returning, via secure e-mail, the completed Form 13549 to the CFC/EFC and CFC/EFC GM.

Upon receipt of the signed recommendation to transfer a case to Field Operations for fraud development, the CFC and CFC GM will ensure appropriate actions are taken. The return module(s), however, should not be updated to AIMS Status Code 17.

W&I Campuses:

1. When a case originates from the Austin Examination function, the case is developed within the Austin Campus. If a W&I examination case origi-

nates from outside the Austin Campus, the FEA will sign Form 13549 indicating "Transfer to Austin" and return it, via secure e-mail, to the originating EFC and EFC GM so action to transfer the case on AIMS to Austin Examination can be taken.

2. The Austin EFC and EFC GM will receive, by secure e-mail, the FEA's recommendation for placing a case in "fraud development status" with the appropriate line on Form 13549 signed. The Austin EFC and EFC GM will also receive from the FEA an agreed plan of action, identifying the audit steps needed to establish affirmative acts (firm indications) of fraud.

Note: If the W&I case requires transfer to the Field Operations for fraud development, see IRM 25.1.14.4 (6) for FEA, EFC and EFC GM actions.

- (7) If firm indications of fraud are established within the campus and criminal criteria have been met, the FEA considers a referral to CI for criminal investigation consideration. The CFC/EFC may request the FEA's assistance with preparing Form 2797, Referral Report of Potential Criminal Fraud Cases. See IRM 25.1.3, Criminal Referrals, for procedures on processing Form 2797.
- (8) If firm indications of fraud **cannot** be established, the CFC/EFC and FEA will discuss the reason(s) why firm indicators of fraud weren't established. The FEA will also discuss other penalties to consider, including the 2-year EITC, CTC, ACTC, and/or AOTC bans (if applicable) for reckless or intentional disregard of the EITC, CTC, ACTC, and/or AOTC rules. The FEA will confirm the recommendation by signing Form 13549 indicating "Return to status 12 or other prior status code" and will return, via secure e-mail, the form to the CFC/EFC and the CFC/EFC GM. For W&I examination cases transferred to Austin Examination from another campus, the Austin FEA will notify the referring FEA of the case declination with a written explanation via Form 13549, prior to requesting the Austin EFC to assign the case to Correspondence (Corr) Examination.
- (9) Where indicators of fraud do not meet criminal criteria, the CFC/EFC may receive a recommendation by the FEA to assert the civil fraud penalty, the Fraudulent Failure to File (FFTF) penalty and/or impose the 10-year EITC, CTC, ACTC, and/or AOTC bans. The FEA will sign Form 13549 indicating "Assert Civil Fraud Penalty, Assert Fraudulent Failure to File, and/or Impose 10-year Ban(s) on applicable credit(s)." and will return, via secure e-mail, the form to the CFC/EFC and the CFC/EFC GM. The CFC/EFC may request the FEA to:
 - Assist with computing and writing up the penalty, and/or the 10-year ban on applicable credit(s) recommendation.
 - Review the penalty section of the SB/SE case file and the penalty / 10-year ban portion of the 30-day letter and 90-day notice language for accuracy and adequate support.
 - For W&I recommendations, assist in drafting the recommendation, checking accuracy, and coordinating with Counsel, if needed, in preparing the 30-day letter and 90-day notice language.
- (10) The FEA's case involvement concludes when one of the following recommendations is made:

- Transfer the case to the field for initial fraud development.
- Return the case to its prior status code, or send the case to Correspondence Examination.
- Transfer the case to the field for additional fraud development.
- Final review of the civil fraud penalty, the FTF penalty and/or the 10-year ban on applicable credit(s) recommendation is completed.

25.1.14.5
(09-29-2021)
**10-Year Ban
Considerations**

- (1) Internal Revenue Code (IRC) section 32(k) provides that no EITC shall be allowed for a period of 10 years after the most recent taxable year for which there was a final determination that the taxpayer's claim of credit was due to fraud. The 10-year ban on EITC will be imposed if the established affirmative acts of fraud are directly related to the claimed EITC. A determination that the EITC adjustment was due to fraud must be made in the Notice of Deficiency in order to impose the 10-year ban.
- (2) Internal Revenue Code (IRC) section 24(g) provides that no Child Tax Credit/ Additional Child Tax Credit/Other Dependent Credit (CTC/ACTC/ODC) shall be allowed for a period of 10 years after the most recent taxable year for which there was a final determination that the taxpayer's claim of credit was due to fraud. The 10-year ban on CTC/ACTC/ODC will be imposed if the established affirmative acts of fraud are directly related to the claimed credit. A determination that the CTC/ACTC/ODC adjustment was due to fraud must be made in the Notice of Deficiency in order to impose the 10-year ban.
- (3) Internal Revenue Code (IRC) section 25A(b) provides that no American Opportunity Tax Credit (AOTC) shall be allowed for a period of 10 years after the most recent taxable year for which there was a final determination that the taxpayer's claim of AOTC was due to fraud. The 10-year ban on AOTC will be imposed if the established affirmative acts of fraud are directly related to the claimed credit. A determination that the AOTC adjustment was due fraud must be made in the Notice of Deficiency in order to impose the 10-year ban.
- (4) The recommendation to impose any of the 10-year bans is independent of whether the taxpayer's reporting results in an "underpayment", per IRC Section 6664, on which the civil fraud penalty is based. For a discussion of the civil fraud (and accuracy-related) penalties, see IRM 20.1.5.3.2, Common Features of Accuracy-Related and Civil Fraud Penalties, and IRM 20.1.5.16, IRC Section 6663 Civil Fraud Penalty. For discussion of the 10-year Earned Income Tax Credit (EITC), Child Tax Credit (CTC) Additional Child Tax Credit (ACTC), Credit for Other dependents (ODC) and American Opportunity Credit (AOTC) Ban Procedures see IRM 4.19.10.4.13

Note: On behalf of the CFC/EFC, the FEA will contact the servicing Area Counsel office, if needed, for further information and guidance on this issue.

25.1.14.6
(09-29-2021)
**FEA Support to Campus
Fraud Program**

- (1) The FEAs provide additional support to the Campus Fraud Program by:
 - Participating in Campus Examination teleconferences
 - Assisting with Campus reports
 - Assisting with Campus fraud training
 - Recommending fraud recognition

- (2) Campus examination teleconferences maintain the health of the Campus Examination Fraud Program by identifying barriers and resolving emerging issues. The teleconferences are attended by the CFCs, EFCs, FFCs, FEAs, and Headquarters Analysts. The teleconferences are scheduled by the Examination Fraud Headquarters Analyst. As part of their participation in the teleconferences, FEAs identify procedural changes, potential issues/trends, and training needs.
- (3) Campus examination may identify the need for special reports. While the FEA must follow the reporting requirements for the fraud database, the FEA will respond to the expressed need.
- (4) The CFC/EFC and/or FEA may identify a need to increase fraud awareness. The FEA is available to assist with developing and delivering training to Campus Examination and AUR employees. The FEA should be available to assist the CFC/EFC with training.
- (5) The CFC/EFC may recommend to the FEA recognition of employees' achievements that contribute to and promote the Fraud Program. The FEA is also responsible for recognizing noteworthy accomplishments. All recommendations for recognition are forwarded to the FEA GM.
- (6) Periodically, campuses will hold Compliance Council and other meetings, both formal and informal. FEAs attend these meetings to contribute to enhancing the Campus Examination Fraud Program.