



**Treasury  
Inspector  
General for  
Tax  
Administration**

**Inspections and Evaluations**

## Highlights

Highlights of Report Number: 2014-IE-R008 to the Internal Revenue Service Chief, Criminal Investigation.

### WHY TIGTA DID THIS STUDY

This project was initiated to determine whether the IRS has policies and procedures in place to identify law enforcement officers (hereafter referred to as special agents) convicted of or who pled no contest to a misdemeanor crime of domestic violence, which, under U.S. law, prohibits any person from possessing a weapon or ammunition.

### WHAT TIGTA RECOMMENDED

TIGTA made no recommendations in the report.

**Issued on June 23, 2014**

## **INTERNAL REVENUE SERVICE'S COMPLIANCE WITH THE LAUTENBERG AMENDMENT**

### WHAT TIGTA FOUND

The IRS has adequate controls in place to help ensure compliance with the Lautenberg Amendment (18 U.S.C. Section 922(g)(9)), which prohibits any person convicted of a misdemeanor crime of domestic violence from possessing firearms or ammunition, and therefore bars a person with such a conviction from employment with the IRS as a special agent. The controls include a prescreening process and background investigation for new law enforcement applicants, and five-year periodic background investigations for existing special agents. Any discrepancies and potentially unfavorable information found as a result of the background investigation are reported to the appropriate IRS offices for review and administrative or disciplinary action, as deemed necessary.

### READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to:

<http://www.treasury.gov/tigta/iereports/2014reports/2014ier008fr.pdf>