

PARALLEL INVESTIGATIONS: MULTIPLE CHOICE QUESTIONS.

- 1) In an IRS parallel investigation:
  - a) The criminal aspects always predominate.
  - b) IRS considers both the civil and criminal investigations as not being separate.
  - c) The criminal agents are not permitted to control the civil investigation.
  - d) A revenue officer may resolve issues with a taxpayer without coordinating with the criminal agents.
- 2) In a joint IRS criminal investigation:
  - a) The criminal aspects always predominate.
  - b) IRS' criminal agents control the investigation.
  - c) IRS' civil agents assist the criminal agents.
  - d) All of the above.
- 3) Under the newly-issued IRM parallel investigation provisions:
  - a) IRS' civil agent is not required to share evidence with the criminal agents.
  - b) IRS' civil agent is not required to notify criminal agents of taxpayer meetings scheduled with the civil agent.
  - c) IRS' civil agent is permitted to inform the taxpayer that the case was referred to IRS' criminal investigation.
  - d) None of the above.
- 4) IRS will most likely use a parallel investigation for:
  - a) Federal tax lien filings.
  - b) Federal tax levies.
  - c) Trust fund recovery penalty assessments.
  - d) All of the above.
- 5) The following behavior by an IRS civil agent may indicate the presence of a parallel investigation:
  - a) Spending a disproportionate amount of time with a specific transaction or activity.
  - b) Concentrating on a client's intent or motive.

c) Disclosing that the agent can share evidence with IRS criminal agents when a practitioner asks whether the IRS is conducting a parallel investigation.

d) All of the above.

ANSWERS:

1) c.

2) d.

3) d.

4) d.

5) d.