

Part I – Purpose of Guide

I.A. Purpose

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This audit technique guide (ATG) was developed to support the field in the identification and the consistent development of abusive tax shelter issues. The ATG covers tax shelter transactions engaged in by all classes of taxpayers, including “listed transactions” (known abusive), identified transactions that have not been listed, and emerging transactions. The ATG will act as a central depository for Service-wide knowledge on examination of abusive tax shelters. The ATG will provide field personnel with one source to obtain the most current and pertinent information. The use of the ATG by field personnel will provide consistent treatment of similarly situated taxpayers.

In addition, development and use of the ATG will also reinforce the Service’s commitment to dealing with abusive tax shelters.

This guide was created by various individuals that contributed information from their experience in dealing with tax shelters. The guide also includes information from existing position papers, technique guides, and CPE materials that deal with specific listed transactions and identified transactions that have not been listed. The ATG is not intended to replace any of these materials.
