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Tax Gap IRS Could Significantly Increase Revenues by Better Targeting Enforcement Resources GAO-13-151

By U. S. Government Accountability Office

CreateSpace Independent Publishing Platform. Paperback. Book Condition: New. This item is printed on demand. Paperback. 38 pages. Dimensions: 11.0in. x 8.5in. x 0.1in. The Internal Revenue Service (IRS) spends most of its enforcement resources on examinations. Correspondence exams of individual tax returns, which target fewer and simpler compliance issues, are significantly less costly on average than the broader and more complex field exams. GAO estimated that the average cost (including overhead) of correspondence exams opened in 2007 and 2008 was 274, compared to an average of 2, 278 for field exams. IRS spent almost 20 percent of the 1. 6 billion per year that it devoted to exams on returns from taxpayers with positive income of at least 200, 000, even though such returns accounted for only 3 percent of the 136 million individual returns filed per year. (Positive income, a measure that IRS uses to classify returns for exam planning purposes, disregards losses that may offset this income). GAO estimated that, for the 2 years of cases reviewed, correspondence exams were significantly more productive in terms of direct revenue produced per dollar of cost than field exams. Both types of exams of taxpayers with positive incomes of at least 200,...



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