

How Has IRS Scrutiny of Corporate Tax Practices Changed?

01

IRS received a \$60 billion budget boost for enforcement and operations support. This increased scrutiny targets high-risk areas like transfer pricing and R&D credits.

02

S corporations face expanded reporting requirements via Form 7203. The Section 199A deduction allows eligible pass-through businesses to deduct up to 20% of qualified business income.

03

The Pillar 2 global minimum tax regime was introduced in 2024 for large multinationals. This regime aims to ensure companies pay a minimum effective tax rate of 15% in each jurisdiction where they operate.

Tax Administration Irs Needs Better Strategic Planning And Evaluation Of Taxpayer Assistance Training

L Reisser



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Tax Administration James R. White (au),2005-11 Millions of taxpayers ask the Internal Revenue Service IRS questions about tax law each year While the accuracy of IRS s answers has improved in some cases it is still not always what taxpayers or Congress expect Concerns about accuracy have raised questions about the adequacy of the training that IRS provides to its taxpayer assistance staff This report assesses the extent to which IRS s planning evaluation of its taxpayer assistor training conformed to guidance published by others Planning evaluation are part of a feedback loop whereby lessons from one year can be applied to making improvements in future years Includes recommendations Charts tables **Tax**

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Gao-05-782 Tax Administration United States Government Accountability Office,2018-01-29 GAO 05 782 Tax Administration IRS Needs Better Strategic Planning and Evaluation of Taxpayer Assistance Training *Tax Administration* United States. Government Accountability Office,2005 **Public Budgeting Systems** Robert D. Lee,Ronald Johnson,Philip Joyce,2008 A complete and balanced reference Public Budgeting Systems Eighth Edition surveys the current state of budgeting throughout all levels of the United States government The text emphasizes methods by which financial decisions are reached within a system as well as ways in which different types of information are used in budgetary decision making It also stresses the use of program information since for decades budget reforms have sought to introduce greater program considerations into financial decisions This updated text includes more cases studies and practical information figures and charts to make the information more accessible as well as additional student problems Using this text students will gain a first rate understanding of methods by which financial decisions are reached within a system and how different types of information are used in budgetary decision making *Concurrent Resolution on the Budget for Fiscal Year 2008* United States. Congress. Senate. Committee on the Budget,2007 *Concurrent Resolution on the Budget for Fiscal Year ...* United States. Congress. Senate. Committee on the Budget,2007 **Concurrent Resolution on the Budget for Fiscal Year 2008, S. Hrg. 110-162, Vol. 2, February 1, 2007..., 110-1 Hearings, ***,2008 **Annual Report** United States. Internal Revenue Service, **Full Committee Hearing on Closing the Tax Gap Without Creating Burdens for Small Businesses** United States. Congress. House. Committee on Small Business,2007 The Budget of the United States Government United States,2005 **Tax Administration 2013 Comparative Information on OECD and Other Advanced and Emerging Economies** OECD,2013-05-17 This is a unique reference source of high level comparative information on aspects of tax administration system design and practice covering the world s major revenue bodies *Budget of the United States Government* United States. Office of Management and Budget,2002 **Publications Catalog** United States. Internal Revenue Service,1984 Examining the Administration's Plan for Reducing the Tax Gap United States. Congress. Senate. Committee on Finance,2007 *Financial Audit* United States. Internal Revenue

Service,1998 **Administration's Fiscal Year 1990 Budget Proposals Relating to the Internal Revenue Service and the U.S. Tax Court** United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight,1989
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