

# **Tax Administration**

IRS Should Evaluate the Changes  
to its Offer in Compromise Program

# Tax Administration Irs Should Evaluate The Change To Its Offer In Compromise Program

**James R. White**



## **Tax Administration Irs Should Evaluate The Change To Its Offer In Compromise Program:**

*Tax administration IRS continues to face management challenges in its business practices and modernization efforts ,*

Tax administration IRS and TIGTA should evaluate their processing of employee misconduct under Section 1203. ,

*Tax Administration* James R. White, 2002-07 A growing backlog of cases and longer processing times have prompted concern about the management of the IRS Offer in Compromise OIC Program An OIC is an agreement between a taxpayer and the IRS to settle or compromise the taxpayer's tax liability for less than the full amount owed This report reviews IRS's admin of the OIC program It determines why the number of cases and case processing times PT have continued to grow assesses whether IRS's current initiatives for managing the OIC Program will reduce inventory and PT and determines whether IRS is reviewing all proposed rejections of offers and not rejecting offers from low income taxpayers only on the basis of the amt offered **Tax administration** United States. General Accounting Office, 2002 **Joint Review of the Strategic Plans and Budget of the Internal Revenue Service, 2002** United States. Congress. Joint Committee on Taxation, 2002 *The Internal Revenue Service* United States. Congress. House. Committee on Government Reform. Subcommittee on Government Efficiency, Financial Management, and Intergovernmental Relations, 2003 **2002 Tax Return Filing Season and the IRS Budget for Fiscal Year 2003** United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight, 2002 **Tax Administration** James R. White, 2002-08 **Month in Review ...**, 2002-03 **Oversight on Restructuring and Reform of the IRS** United States. Congress. Senate. Committee on Finance, 1999 **University of Chicago Law Review: Volume 81, Number 4 - Fall 2014** University of Chicago Law Review, 2014-12-17 The University of Chicago Law Review's 4th issue of 2014 features articles and essays from recognized legal scholars as well as extensive student research Contents include Articles The Legal Salience of Taxation by Andrew T Hayashi Tax Loss Mechanisms by Jacob Nussim Avraham Tabbach Regulating Systemic Risk in Insurance by Daniel Schwarcz Steven L Schwarcz American Constitutional Exceptionalism Revisited by Mila Versteeg Emily Zackin Comments Bursting the Speech Bubble Toward a More Fitting Perceived Affiliation Standard by Nicholas A Caselli Payments to Not Parent Noncustodial Parents as the Recipients of Child Support by Emma J Cone Roddy Too Small to Fail A New Perspective on Environmental Penalties for Small Businesses by Nicholas S Dufau Understanding Equal Sovereignty by Abigail B Molitor Widespread Uncertainty The Exclusionary Rule in Civil Removal Proceedings by Michael J O'Brien Clogged Conduits A Defendant's Right to Confront His Translated Statements by Casen B Ross Integral Decisionmaking Judicial Interpretation of Predispute Arbitration Agreements Naming the National Arbitration Forum by Daniel A Sisto Volume 81 Number 4 also features Review Essays by Lisa Bernstein Avery W Katz and Eyal Zamir analyzing three recent books on contract law and theory **Internal Revenue Bulletin** United States. Internal Revenue Service, 2002 Options to Improve Tax Compliance and Reform Tax Expenditures United States. Congress. Joint Committee on Taxation, 2005 Describes proposals to

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