Tax Administration

IRS Should Evaluate the Changes to its Offer in Compromise Program

James R. White

Tax administration IRS continues to face management challenges in its business practices and modernization efforts, 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 Joint Review of the Strategic Plans and Budget of the Internal Revenue Service, on the basis of the amt offered **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 Tax administration United States. General Accounting Office, 2002 Month in Review ... ,2002-03 Internal Revenue Bulletin United States, Internal Revenue Service, 1999 Tax Administration Federal Register ,1999 James R. White, 2002-08 Practical Tax Strategies ,2006 Tax Administration United States Government Accountability Office, 2018-02-03 Tax Administration IRS Should Evaluate the Changes to Its Offer in Compromise Program CCH Federal Tax Weekly ,2004 Fed-state Tax Review, Illinois ,1998 Tax Procedure Digest Daniel E. Feld, 1995 United States Tax Reporter ,1990 Journal of Tax Practice & Procedure, 2003 Federal evaluations, 1984 Contains an inventory of evaluation reports produced by and for selected Federal agencies including GAO evaluation reports that relate to the programs of those agencies Farm Income Tax Schools Workbook ,2001 IRS Practice & Policy ,1990 California Tax Lawyer ,2003

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