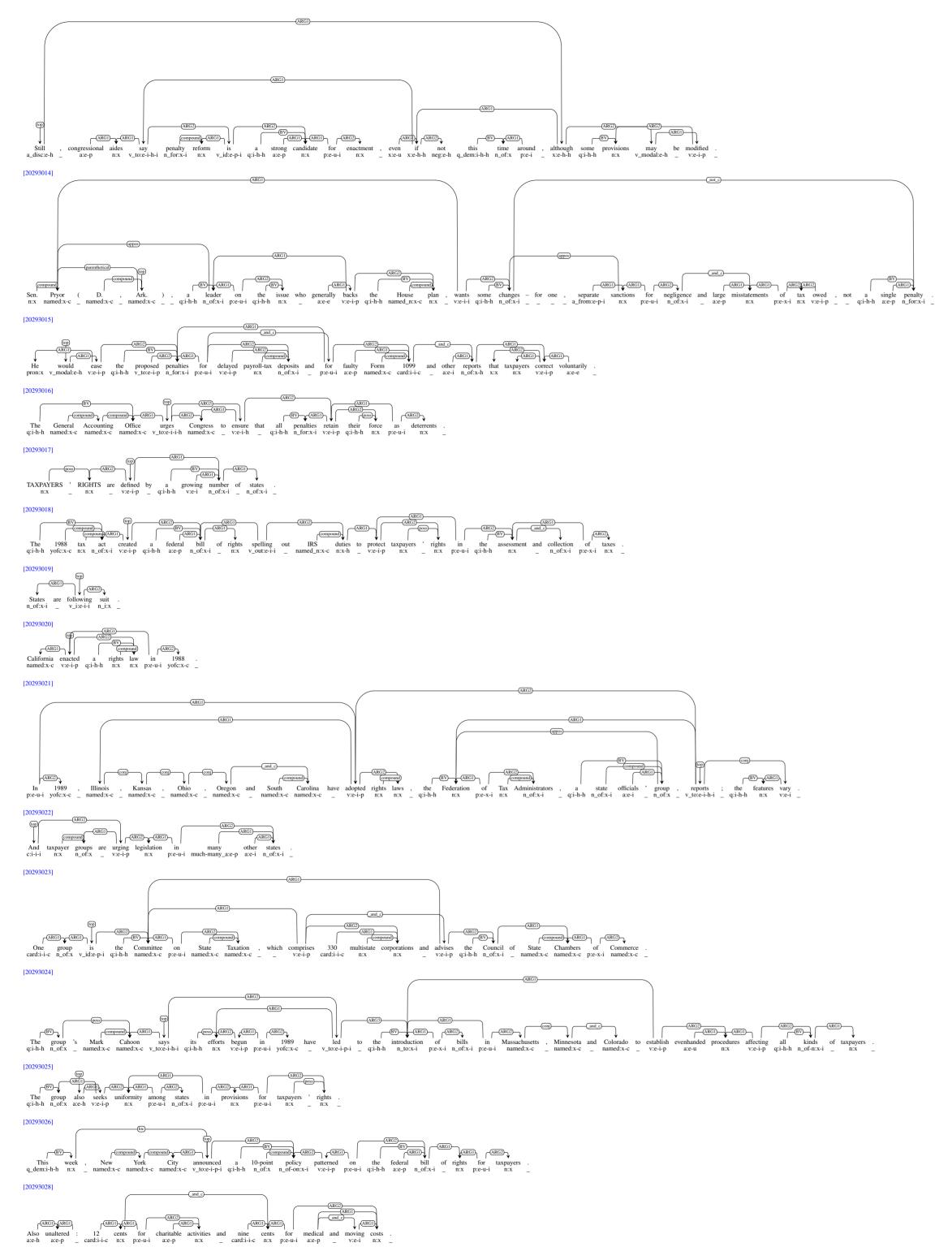
Document 0293

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INTENSIVE AUDITS are coming to 55,500 taxpayers as research guinea pigs a:e-p n_of:x-i _ v:e-i p:e-u-i card:i-i-c n:x p:e-u-i n:x named:x-c n:x
       This is the year: Unsuspecting filers of 1988 personal returns are being picked randomly for thorough audits to help the IRS update its criteria for enforcement, audit selection, and use of resources .

x:x v_id:e-p-i q:i-h-h n:x p:e-u-i n_of:x-i _ n_of
  The last Taxpayer Compliance Measurement Program survey covered 1985 returns care-in-ha a:e-p named:x-c na
                                                                                                                                                                                                                                                    ____and_c
    The 1988-return project starts Jan. 1 and is to be done by May 31 , 1991 q:i-h-h n_of:x-i n:x v:e-i mofy:x-c dofm:x-c _ _ _ _ v:e-i-p p:e-u-i mofy:x-c dofm:x-c _ yofe:x-c
       Specially trained IRS agents will look for under-reported income and unsupported deductions and credits . a:e-e v:e-i-p named_n:x-c n_of:x-i _ v_for:e-i-i _ v:e-i-p n:x _ a:e-p n:x _ n:x _ .
    The agents will make more than routine inquiries about such items as marital status and dependents; they want to look at living standards and business assets q:i-h-h n_of:x-i __ v:e-i-p-u __ x:e-u __ x
    [20293007]
  But they also are to see that taxpayers get all allowable tax benefits and to ask if filers who sought IRS aid were satisfied with it c:i-i-i pron:x a:e-h _ x:e-h-h v:e-i-h _ n:x v:e-i-i q:i-h-h a:e-u n:x n_of:x _ v:e-i-h _ n:x _ v:e-i-h _ n:x _ v:e-i-p named_n:x-c n:x _ a:e-p p:e-u-i pron:x
                                                                                            that taxpayers must submit to TCMP audits , but the IRS will excuse from the fullscale rigors anyone who was audited without change for either 1986 or 1987 n:x v_modal:e-h v_to:e-i-i _ named:x-c _ n_of:x-i _ _ q:i-h-h named_n:x-c _ v_from:e-i-p-i _ q:i-h-h a:e-u _ n:x _ person:x _ _ v:e-i-p _ p:e-u-i _ n_of:x-i _ p:e-u-i _ _ yofc:x-c _ yofc:x-c
                       (ARGI)
     Rewards have been suggested – but never adopted – for filers who come through TCMP audits without change n:x _ _ v_to:e-i-p-i _ _ a:e-h v:e-i-p _ p:e-u-i n:x _ v:e-i p:e-u-i named:x-c _ n_of:x-i _ p:e-u-i _ n_of:x-i _ .
                                 compound
                                                                                                                               ARGI
                                                                                                                                                                                                             (ARGI) (ARGI)
       PENALTY OVERHAUL is still likely , congressional sources say n_for:x-i n:x a:e-e a:e-p a:e-p n_of:x-i v_to:e-i-h-i
    [20293011]
Long-debated proposals to simplify v.e-i-p n:x-h v.e-i-n
                                                          But they were stripped from the Senate bill after staffers estimated penalty revenue would fall by $ 216 million over five years c:i-i-i pron:x _ v:e-i-p p:e-u-i q:i-h-h named_n:x-c n_of:x-i x:e-h-h n:x v_at:e-i-h n_for:x-i n:x v_modal:e-h v:e-i p:e-u-i n:x card:i-i-c card:i-i-c p:e-u-i card:i-i-c n:x
    [20293013]
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[20293030]
HUGO FELLED vast timberlands .
named:x-c v:e-i-p a:e-p n:x _
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               _and_c
        South Carolina 's congressional delegation has entered senate and entered senate and elegation has elegation elegation elegation elegation elegation elegation elegat
   [20293033]
HE RODE HIS HOBBY, but he could n't milk it, the Tax Court says.

pron:x v:e-i-p q:i-h-h n:x _ pron:x neg:e-h neg:e-h v:e-i-p pron:x _ q:i-h-h named:x-c named:x-c v_to:e-i-h-i _
  The court often weighs deductions of sideline-business costs: Do they stem from a profit-seeking activity or a nondeductible hobby q:i-h-h n_of:x-i a:e-e v:e-i-p n:x p:e-x-i n:x n:x _ pron:x v_from:e-i-i _ q:i-h-h v:e-i-p n:x _ q:i-h-h a:e-u n:x ...
 But it 's rare to see both functions in one case ci-i-i pron:x _ a:e-p x:e-h-h v:e-i-p q:i-h-h n:x p:e-u-i card:i-i-c n_of:x-i _
                                                ARG2 (ARGI)
     He claimed losses totaling $ 42,455 - and the IRS denied them all . pron:x v:e-i-p n_of:x-i v:e-i-i n:x card:i-i-c _ q:i-h-h named_n:x-c v_to:e-i-p pron:x _ _
 The judge said Givens may deduct his $ 30,180 of losses from horse breeding q:i-h-h n_of:x-i v_to:e-i-h-i named:x-c v_modal:e-h v_from:e-i-p q:i-h-h n:x card:i-i-c p:e-x-i n_of:x-i p:e-u-i n:x v:e-i-p _ v_as:e-i-p q:i-h-h n:x card:i-i-c p:e-u-i n:x v:e-i-p _ v_as:e-i-p q:i-h-h n:x card:i-i-c p:e-u-i n:x p:e-u-i q:i-h-h n:x n_of:x-i v_to:e-i-h-i named:x-c v_modal:e-h v_from:e-i-p q:i-h-h n:x n_of:x-i v_to:e-i-h-i n:x n_of:x-i v_to:
     BRIEFS
   The IRS already is doing intensive TCMP audits of 19,000 returns for 1987 and fiscal 1988 filed by corporations with under $ 10 million in assets ... . . q:i-h-h named_n:x-c a:e-e v:e-i-p a:e-p named:x-c n_of:x-i card:i-i-c n_of:x-i p:e-u-i yofc:x-c a:e-p yofc:x-c v:e-i-p n:x p:e-u-i n:x card:i-i-c card:i-i-c p:e-u-i n:x _ ____
     President Bush says he will name Donald E. Kirkendall to the new Treasury post of inspector general , which has responsibilities for the IRS n_of:x-i named:x-c v_to:e-i-h-i pron:x _ v:e-i-p named:x-c named:
     The U.S. and Finland signed an income-tax treaty , subject to ratification q:i-h-h named_n:x-c _ named:x-c v:e-i-p q:i-h-h n:x n:x _ a_to:e-p-i _ n_of:x-i
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