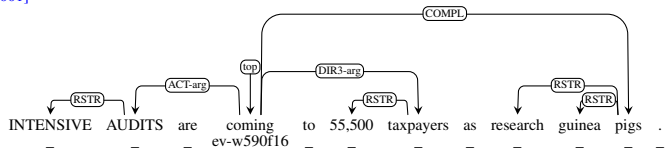


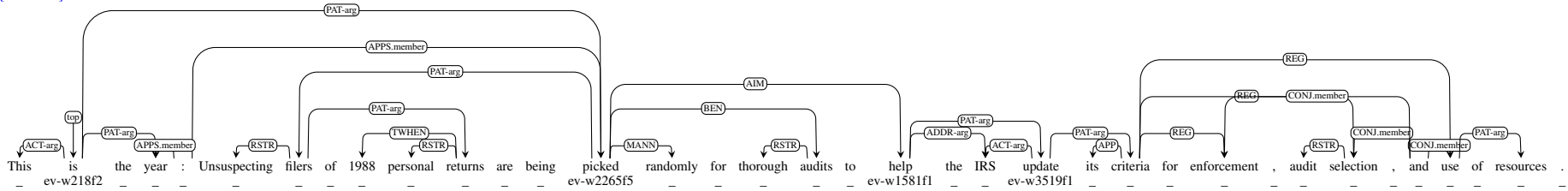
Document 0293

[20293001]



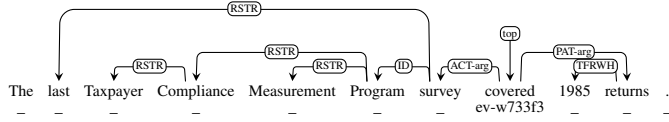
INTENSIVE AUDITS are coming to 55,500 taxpayers as research guinea pigs .
ev-w590f16

[20293002]



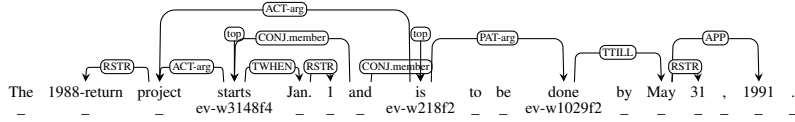
This is the year : Unsuspecting filers of 1988 personal returns are being picked randomly for thorough audits to help the IRS update its criteria for enforcement , audit selection , and use of resources .
ev-w218f2 ev-w2265f5 ev-w1581f1 ev-w3519f1

[20293003]



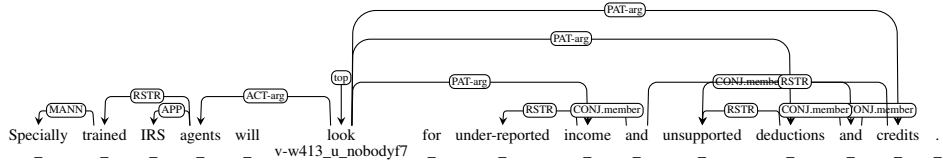
The last Taxpayer Compliance Measurement Program survey covered 1985 returns .
ev-w7333f3

[20293004]



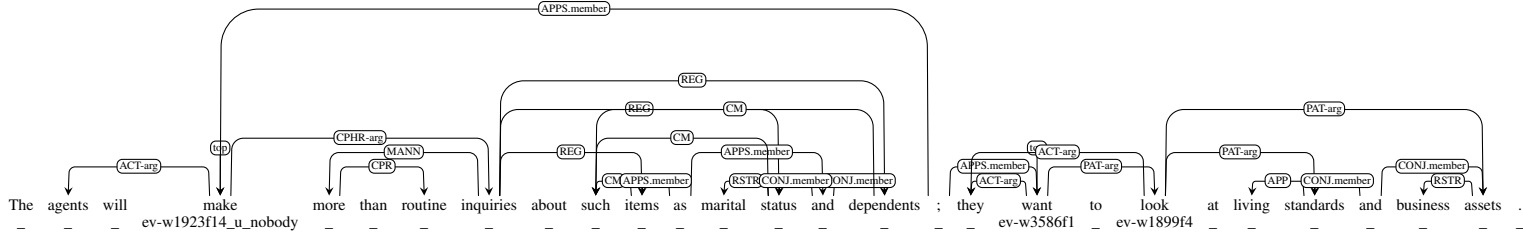
The 1988-return project starts Jan. 1 and is to be done by May 31 , 1991 .
ev-w3148f4 ev-w218f2 ev-w1029f2

[20293005]



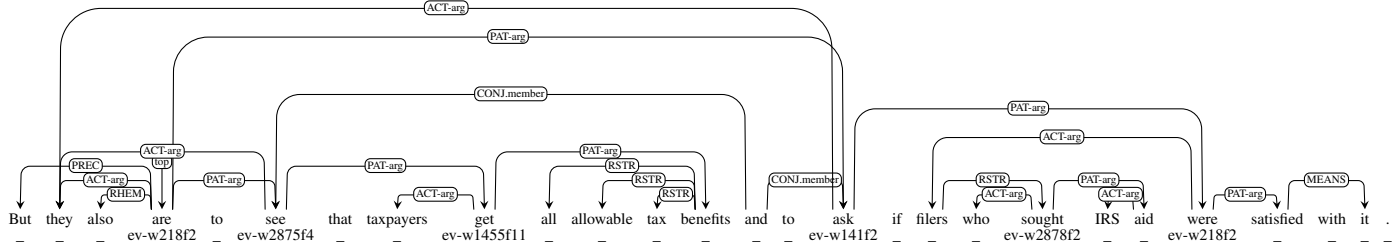
Specially trained IRS agents will look for under-reported income and unsupported deductions and credits .
v-w413_u_nobodyf7

[20293006]



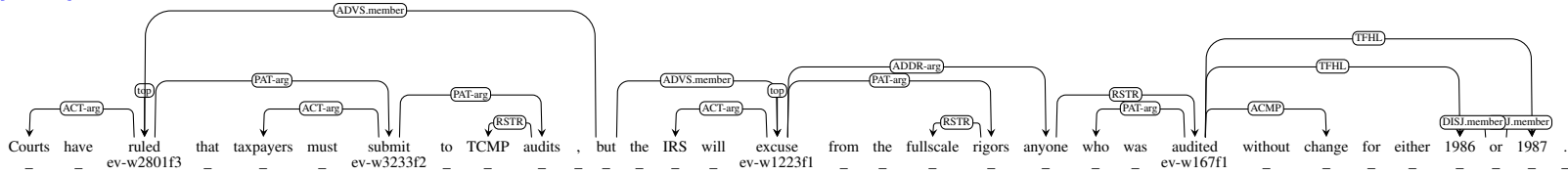
The agents will make more than routine inquiries about such items as marital status and dependents : they want to look at living standards and business assets .
ev-w1923f14_u_nobody ev-w3586f1 ev-w1899f4

[20293007]



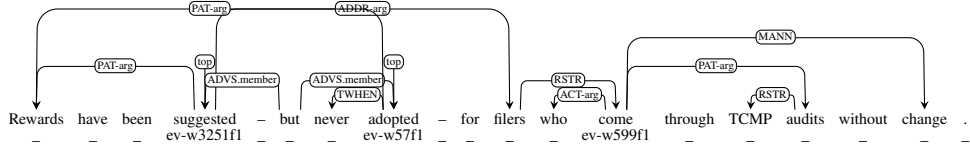
But they also are to see that taxpayers get all allowable tax benefits and to ask if filers who sought IRS aid were satisfied with it .
ev-w218f2 ev-w2875f4 ev-w1455f11 ev-w141f2 ev-w2878f2 ev-w218f2

[20293008]



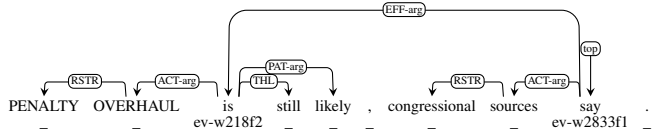
Courts have ruled that taxpayers must submit to TCMP audits , but the IRS will excuse from the fullscale rigors anyone who was audited without change for either 1986 or 1987 .
ev-w2801f3 ev-w3233f2 ev-w1223f1 ev-w167f1

[20293009]



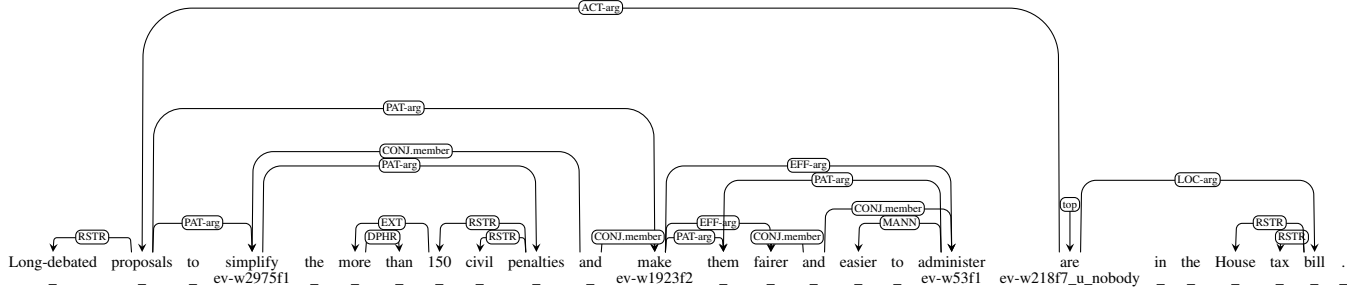
Rewards have been suggested - but never adopted - for filers who come through TCMP audits without change .
ev-w3251f1 ev-w57f1 ev-w599f1

[20293010]



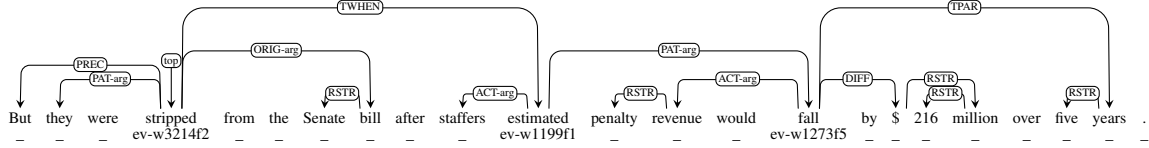
PENALTY OVERHAUL is still likely , congressional sources say .
ev-w218f2 ev-w2833f1

[20293011]



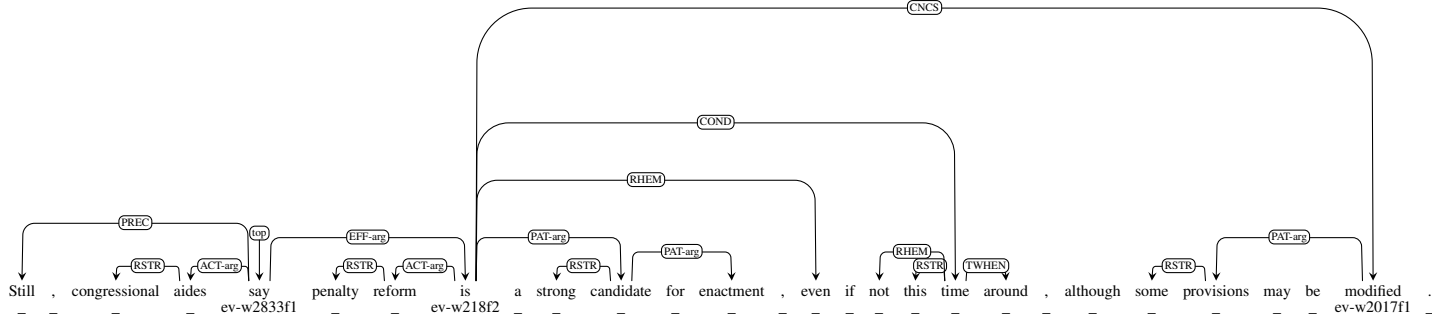
Long-debated proposals to simplify the more than 150 civil penalties and make them fairer and easier to administer are in the House tax bill .
ev-w2975f1 ev-w1923f2 ev-w53f1 ev-w218f7_u_nobody

[20293012]



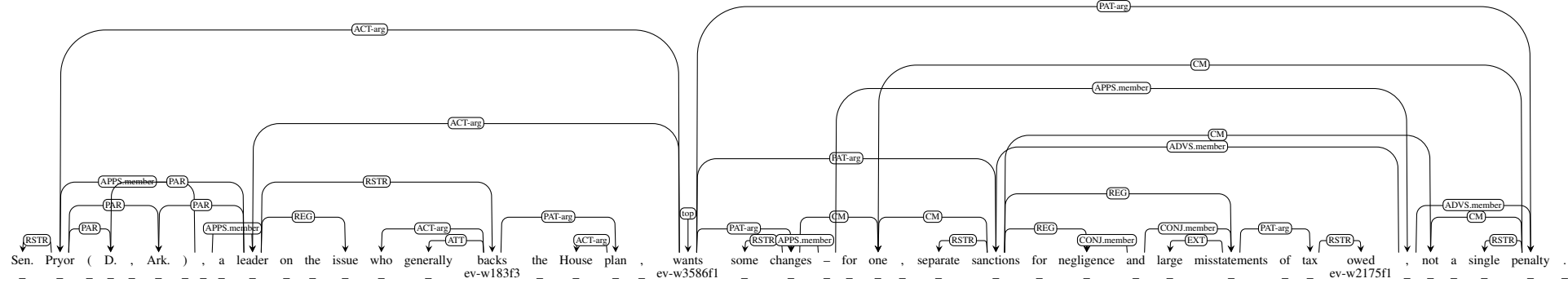
But they were stripped from the Senate bill after staffers estimated penalty revenue would fall by \$ 216 million over five years .
ev-w3214f2 ev-w1199f1 ev-w1273f5

[20293013]

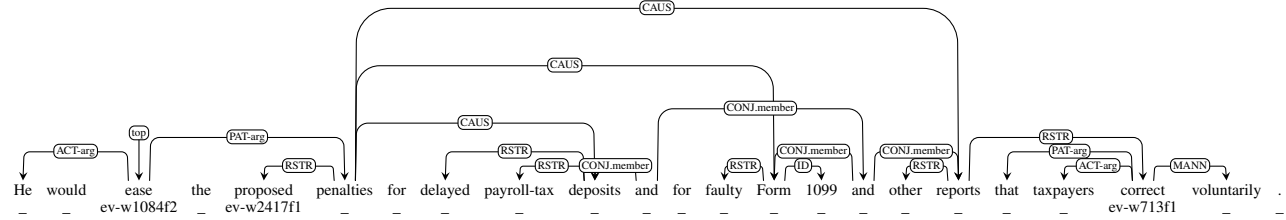


Still , congressional aides say penalty reform is a strong candidate for enactment , even if not this time around , although some provisions may be modified .
ev-w2833f1 ev-w218f2 ev-w2017f1

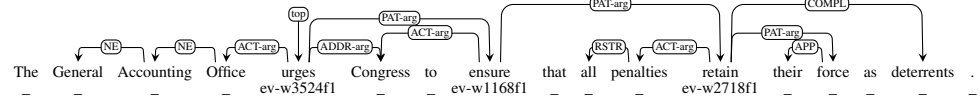
[20293014]



[20293015]



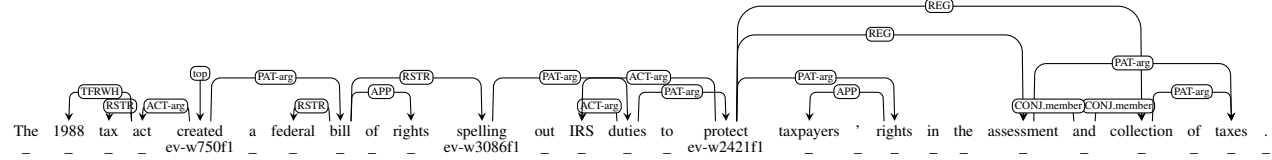
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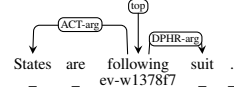
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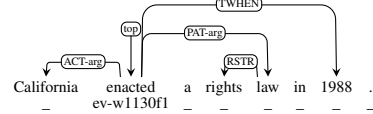
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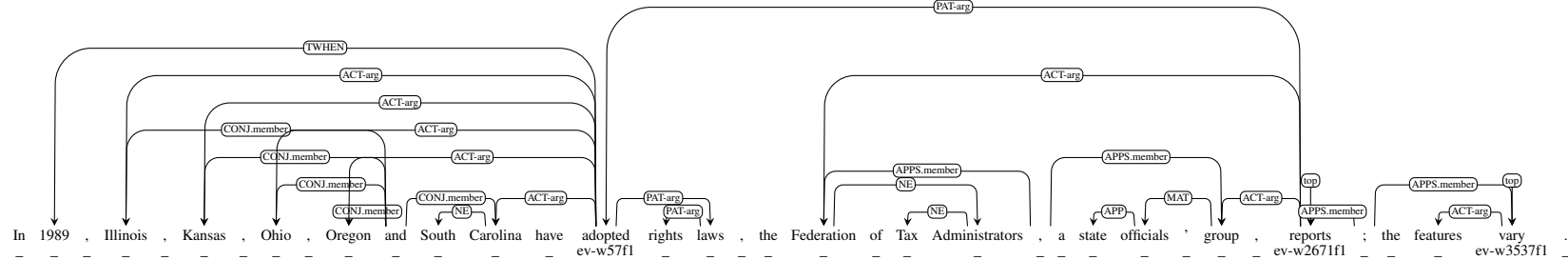
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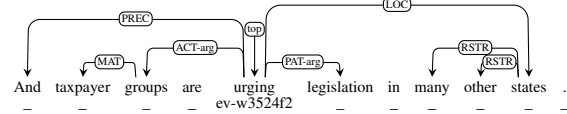
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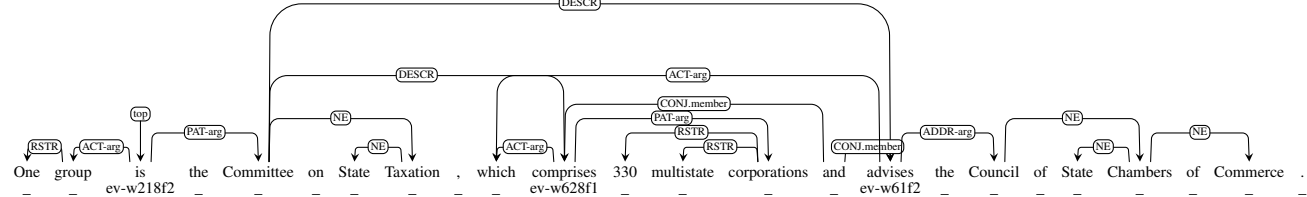
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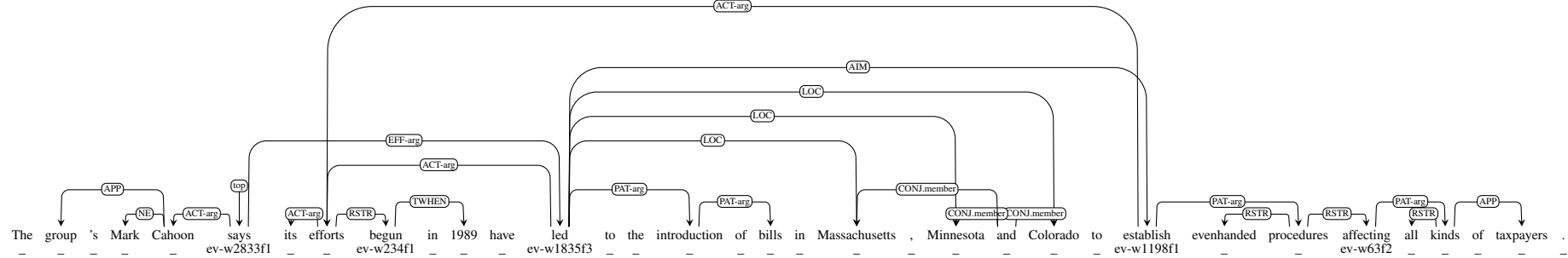
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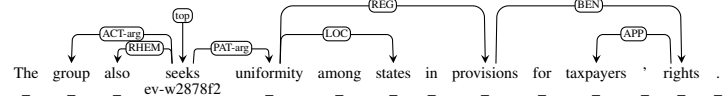
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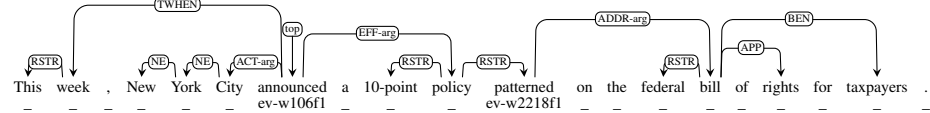
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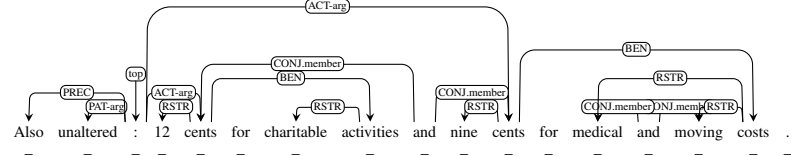
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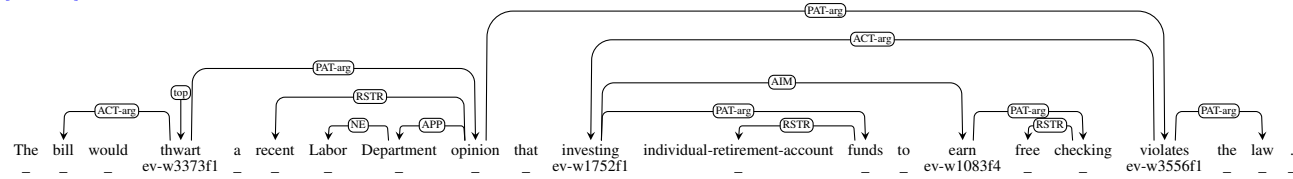
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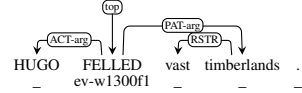
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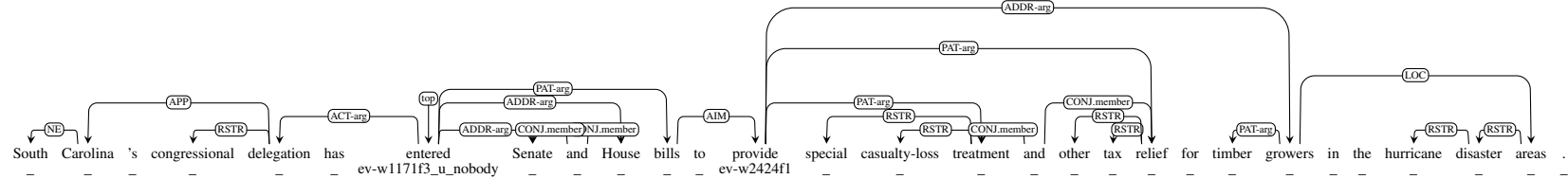
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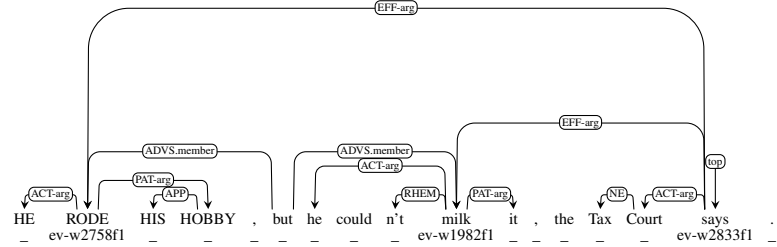
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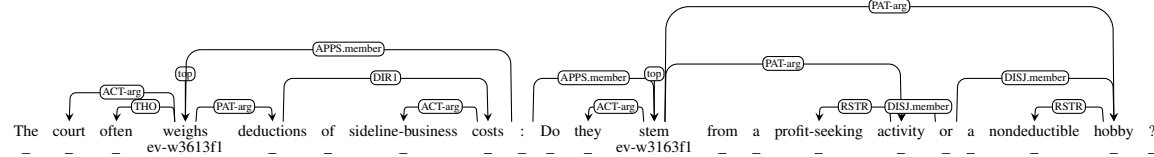
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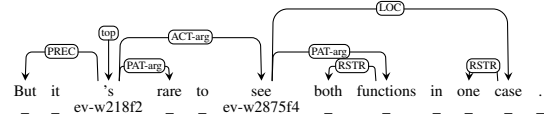
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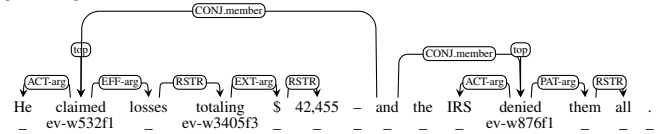
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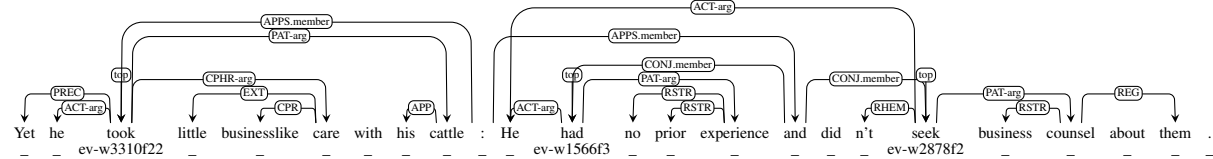
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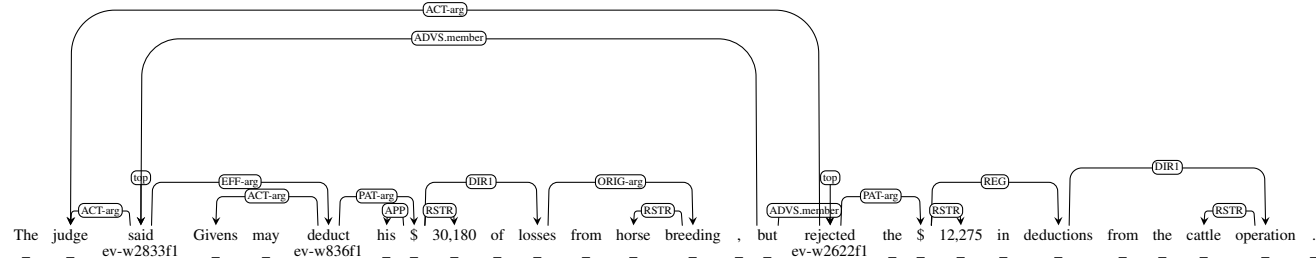
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[20293039]



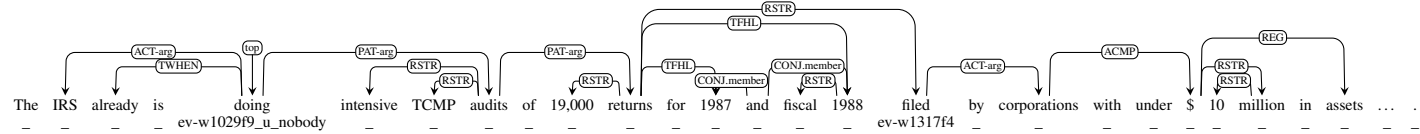
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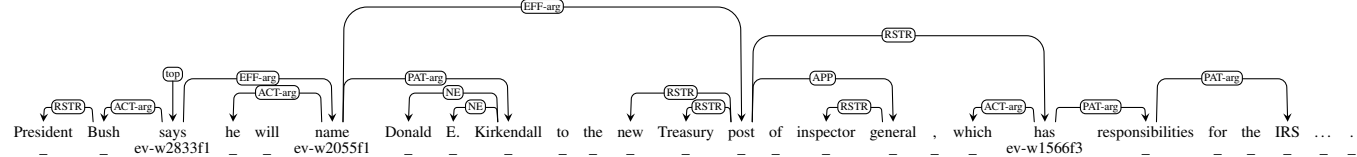
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[20293042]



[20293043]



[20293044]

