

## The Victorian Reports Volume 28



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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 24 pages. Original publisher: Washington, D. C. : U. S. General Accounting Office, 2003 OCLC Number: (OCoLC)53826357 Subject: Taxation -- United States. Excerpt: . . . to timely implement these two parts of the plan led to compliant taxpayers being surprised and burdened by the notices they received and ultimately resulted in IRS halting the Schedule K-1 notification process before all 97, 200 notices were sent to taxpayers. In planning the Schedule K-1 matching program, IRS officials said they IRS Developed Plans for relied on established principles from its Enterprise Life Cycle ( ELC ) Testing and project management approach, the same strategy IRS has used for Communicating about the planning and implementing its ongoing information systems modernization Schedule K-1 Matching efforts. IRS developed a series of K-1 matching program management Program plans including those covering transcription and compliance management, risk management, and internal and external stakeholder communications. The K-1 compliance management plan called for performing two tests before selecting cases for the K-1 matching program. The first test was of underreporter program procedures and was intended to determine needs such as computer system and training updates in order to accommodate Schedule K-1 data. The second test was a review of underreporter program processes more generally. The K-1 communication plan called for communicating with internal and external stakeholders about the project status in order to address questions and concerns and manage expectations. IRS did not test whether its original case selection process, focused on IRS Did Not Test the interest and dividend income, was feasible before recommending it. As Schedule K-1 Case shown in figure 4, IRS began planning the Schedule K-1 matching program Selection Process before in January 2001. As previously discussed, in July 2001, IRS recommended...

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