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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 28 pages. OCLC Number: (OCoLC)324999683 Subject: Taxpayer compliance -- United States. Excerpt: . . . 14 received in the earlier phases of the pilot program. IRS submitted a legislative proposal that would extend the 3-year limitation for 15 assessments based on information obtained from state and local tax data. IRS does not have a plan that details the type and source of data necessary to evaluate the pilot program, methods for data collection, or the timing and frequency of data collection. The testing sample plans SB SE Research has begun developing have information on the type and source of data it will collect for the four of eight compliance activities that have filled out the questionnaire. Agency officials told us that they will ask the rest of the compliance activities to fill out the same questionnaires. IRS does not have a data-analysis plan that describes how the data will be analyzed to track the programs performance and evaluate the final results. Instead, IRS has analyzed phase I data in an ad hoc manner, using data from the two compliance activities (i. e. , ASFR and Field Examination) that worked the available cases. A detailed data-analysis plan is a key feature of an evaluation plan as it sets out who will do the analysis and when and how data will be analyzed to measure the pilot programs performance. IRS does not have a cost-effectiveness-analysis plan to help ensure that the program produces sufficient benefits in relation to its costs. For example, SB SE Research was asked to conduct an analysis with available phase I matched data using federal tax returns and Arkansas, lowa, and Massachusetts state tax-amnesty data to determine SRFMIs cost effectiveness. The results of the...

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