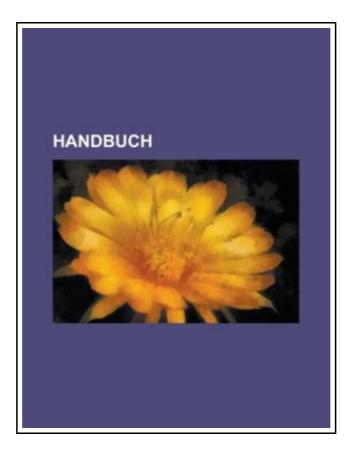
# Handbuch



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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 34 pages. Original publisher: Washington, D. C. (P. O. Box 37050, Washington 20013): The Office, 2000 OCLC Number: (OCoLC)45124641 Subject: Tax administration and procedure -- United States -- Evaluation. Excerpt: . . . B-283788 The primary functional requirements of the postfiling burden model are Fundamental Decisions on the ability to the Design of the Postfiling Model Remain to Be Made estimate the change in burden due to changing factors, such as the number of audits IRS undertakes; 17 disaggregate burden estimates by postfiling segment and by taxpayer activity; and link to the prefiling filing burden model. Fundamental decisions remain to be made regarding the operational design of the postfiling model. A report that presents PwCs broad conceptual design for the model notes that PwC and IRS need to agree on specific interpretations of the general requirements that were set by the contracts scope of work. The report also indicates that the ultimate functionality of the model may be constrained by the limitations of IRS data systems. For example, IRS has no database that tracks the activities of individual taxpayers throughout the entire postfiling process. This may prevent the model from determining if the burdens that taxpayers experience in one segment of the postfiling process are influenced by their experiences in a preceding segment. The prefiling filing burden model may assist IRS in estimating burdens The New Models Could associated with some aspects of the complex rules identified in IRS Assist IRS in forthcoming report on tax complexity. That report will devote detailed attention to three areas of concern for W and I taxpayers: the Alternative Estimating the Minimum Tax for individuals, the variety of definitions that taxpayers must Burdens Associated learn in order to determine filing status...



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