



## Tax Compliance: 1994 Taxpayer Compliance Measurement Program: T-Ggd-95-207

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 26 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. GAO discussed the Taxpayer Compliance Measurement Program (TCMP), focusing on: (1) its importance; (2) criticisms of TCMP; and (3) the status of the 1994 TCMP. GAO noted that: (1) TCMP is the Internal Revenue Services (IRS) primary program for gathering data on taxpayer compliance and is used to measure compliance levels, estimate the tax gap, identify compliance issues, select returns for audit, and allocate audit resources; (2) in 1991, IRS proposed a smaller TCMP because of criticisms that it was too costly, intrusive, and untimely, but these criticisms did not justify TCMP modification; (3) IRS could speed up its analysis of TCMP data by validating data earlier in the process; (4) IRS is planning to conduct the most comprehensive TCMP in November 1995, which will include about 153, 000 taxpayers and will allow IRS to collect data on the reasons for noncompliance for the first time; (5) although IRS will soon begin testing its computerized data collection system and training its auditors to use the system, it does not currently have enough computers for all of its tax auditors; and (6)...

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