

individual thinks twice about failing to report income or overstate a deduction if he or she knows a neighbor or friend has been audited. Similarly, if taxpayers are aware that the IRS is more active, voluntary compliance increases.

The IRS' compliance strategy attacks the tax gap by balancing three critical enforcement principles.

- Coverage. Balanced audit coverage is important from an IRS presence and noncompliance deterrence perspective.
- Yield. It is important that IRS resources address those noncompliant returns that will yield the greatest revenue impact for the Treasury Department.
- Intentional Noncompliant Behavior. The larger components of the tax gap involve more complex issues and/or unreported income that usually require more in-depth audits or in flagrant cases of tax evasion, criminal investigation.

Where possible, the IRS will use low-cost, highly automated systems and resources to maintain or increase compliance coverage levels. Many of these systems will not involve face-to-face interactions with taxpayers. This includes programs such as Automated Underreporter, Automated Collection System, Automated Substitute for Return, correspondence exam, and "soft notices."

The IRS will use a combination of low-cost, highly automated systems and face-to-face interactions with taxpayers to address high yield and complex compliance issues. These include field audits, field collection contacts, and large corporate audits. Resources will be devoted to addressing major and persistent areas of noncompliance through face-to-face interactions with taxpayers.

To ensure coordination of IRS efforts to address all aspects of the tax gap, the Deputy Commissioner for Services and Enforcement has formed an executive level tax gap committee. This committee analyzes compliance data and makes recommendations on the proper allocation of compliance resources so that the IRS can maximize its ability to address the tax gap components. This group is currently quantifying:

- Coverage rates;
- Resource utilization;
- Return on investment (ROI); and
- Effectiveness of compliance programs.

Though it is not feasible to eliminate the tax gap completely, it is possible to maximize the use of existing resources to address coverage, yield, and noncompliant behavior better. As resources are made available due to shifts in return filing patterns, or from efficiencies achieved from systemic changes (both technology and process), resources will be redirected to address significant components of the tax gap, keeping the factors mentioned above in the proper balance. For example, the IRS cannot simply allocate resources to the highest yielding activities and thereby sacrifice balanced coverage across all elements of noncompliance. Audit coverage rates and return on investment information is provided in Figures 8 and 9.

Figure 8

FY 2006 Coverage Rates for Key Taxpayer Categories

	Enforcement Area	Coverage Rate
Corporations	Corporations with Assets > \$250M	35.3%
	Corporations with Assets \$10M - \$50M	14.2%
	1120S Corporations	0.38%
Individual Income Tax	Individuals > \$1M	5.23%
	Individuals > \$100,000	1.67%
	Individuals < \$100,000	0.89%
	All Individuals	0.98%
Employment Tax	Employment Tax Returns	0.11%
Estate Tax	Estate Tax with Gross Estate > \$5M	28.12%

Figure 9

Estimated Program Marginal Direct Return on Investment (ROI) for FY 2008 Hiring Initiatives*

IRS Program	ROI
Large Corporate Exam Program	3:1
Small Business Exam and Collection Program	3:1
Individual Document Matching	9:1
Automated NonFiling Program	14:1

* Marginal ROIs are computed by applying an assumed "marginality" factor to the observed average return on investment.

Some specific examples of IRS efforts to allocate resources to target specific noncompliance attributed to the tax gap include addressing:

- *Promoters of abusive tax avoidance transactions.* While these cases are time consuming to investigate, civil injunction actions often lead to the identification of scheme participants, including many small corporate and individual taxpayers. The IRS then allocates resources to examine and correct the abusive transactions. The IRS also assesses civil penalties as appropriate against abusive promoters and preparers.
- *High income nonfilers.* The IRS has campus Taxpayer Delinquency Investigation (TDI) and Automated Substitute for Return (ASFR) programs that address nonfilers. Some high-income cases are not typical and require complex skills to examine. The IRS allocates field resources to investigate and resolve these cases.
- *Offshore activity.* Taxpayers who engage in offshore activity for the purposes of underreporting income or participating in a tax haven taxation regime must be addressed. The IRS is improving its ability to identify these cases and the specialized skills of the examiners who handle them.

- *Unscrupulous return preparers.* Most return preparers are professional, provide valuable service to their clients, and are effective advocates for good tax administration. Unfortunately, a few unscrupulous preparers can have a significant negative effect on compliance. The IRS allocates resources to conduct visits to Electronic Return Originators (EROs), pursue preparer examinations with the goal of penalizing improper behavior, and seek civil injunctions and/or criminal indictments against the most egregious behavior.
- *Small businesses.* Because research indicates there is a greater likelihood of misreporting and underreporting by small businesses, the IRS plans to increase the level of Form 1040, Schedule C examinations.

Improving audit currency and identifying issues for examination are key elements of the IRS' effort to target noncompliance. These efforts often involve finding ways to streamline examinations of compliant taxpayers, so that examination resources can be focused on more problematic areas. Efforts to improve currency and transparency include:

- *Schedule M-3.* To improve transparency of corporate taxpayers, the IRS mandated a new Schedule M-3 for large business taxpayers. The Schedule M-3 provides more detail on book-tax differences, enabling the IRS to identify and focus more quickly and precisely on those tax returns and issues that present the highest potential compliance risk.
- *Compliance Assurance Program.* The IRS is also expanding the Compliance Assurance Program (CAP), to improve both currency and transparency. The CAP program is a real-time approach to compliance review that allows the IRS, working in conjunction with the taxpayer, to determine tax return accuracy prior to filing. CAP is more efficient than a post-filing examination – as it provides corporations certainty about their tax liability for a given year within months, rather than years, of filing a tax return. This provides compliant taxpayers with greater certainty as to their tax and financial reporting positions, and allows the IRS to focus its examination resources on more problematic areas.
- *Pre-Filing Agreement.* The Pre-Filing Agreement (PFA) program provides taxpayers an opportunity to request that revenue agents examine and resolve potential issues before tax returns are filed. The IRS continues to explore other ways to work with LMSB taxpayers on a pre-filing basis to address their federal tax liability compliance.
- *Leverage Corporate E-file.* The IRS is improving issue identification and the selection for examination of high-risk returns through new mandatory e-filing. Many corporations are now required to file their tax returns electronically and this mandate will expand in future tax years. E-filing will provide more consistent treatment and data analysis for efficient, near real time identification of high-risk issues and taxpayers. E-filing and Schedule M-3 together also allow the IRS to identify and exclude more efficiently lower-risk taxpayers from full examinations.

Additional compliance initiatives in process on IRS campuses include:

- *International support.* The IRS is expanding investigations of individuals who report income to Puerto Rico but fail to file a Form 1040PR to report social security, begin or end bona fide residence in a U.S. possession, and request to limit partnership withholding from foreign sources.
- *Form 941 nonfilers.* The IRS is expanding employment tax compliance efforts through matching information returns filed with the Social Security Administration to the filing of related employment tax returns.
- *Form 1120-S compliance.* The IRS is increasing reviews of invalid S corporation returns and their shareholders. Entities that do not have valid elections, and their shareholders' returns, will be adjusted to reflect the proper tax effect.
- *Fed/State referrals.* The IRS actively pursues leads obtained through information sharing with the states, as well as initiates examinations based on outcomes of state audits.

IRS employees play a critical role in the effort to improve compliance in terms of both taxpayer service and enforcement. In addition to implementing elements of any strategy to improve compliance, IRS employees also serve as a source for developing these elements in the first place. In order to ensure that the IRS' workforce is responsive to the need to improve compliance, the IRS recently published regulations that remove limitations on the use of quantity measures in evaluating the performance of, or imposing or suggesting goals for, IRS organizational units. These regulations will improve accountability while not changing current provisions that bar the use of performance measures based on quantity measures when evaluating employees' performance.

There are six specific initiatives in the FY 2008 Budget request that are aimed at significantly improving compliance activities. Collectively these initiatives should generate an additional \$699 million in revenue when all of the new hires reach full potential in FY 2010. These initiatives will:

- *Improve compliance among small business and self-employed taxpayers in the elements of reporting, filing, and payment compliance.* This funding will be allocated for increasing audits of high-risk tax returns, collecting unpaid taxes, and investigating for possible criminal referral persons who have evaded taxes.
- *Increase examination coverage for large, complex business returns, foreign residents, and smaller corporations with significant international activity.* Using information from Form 1120, Schedule M-3 and enhanced data resulting from mandatory e-filing, this initiative will address risks arising from the rapid increase in globalization, and the related increase in foreign business activity and multinational transactions where the potential for noncompliance is significant. Improved business processes along with this funding will allow IRS to maintain its attention to the very largest businesses while expanding the overall coverage rate for large corporate and flow-through returns from 7.9 percent to 8.2 percent in FY 2008.

- *Expand document matching in existing sites and the inclusion of document matching at a new site.* This enforcement initiative will increase coverage within the Automated Underreporter (AUR) document matching program, resulting in an increase in AUR closures from 2.05 million in FY 2007 to 2.64 million in FY 2010. In addition, a new document matching program will be established at the IRS' Kansas City campus. The establishment of this new AUR site is estimated to result in over \$183 million in additional enforcement revenue per year beginning in FY 2010.
- *Increase individual filing compliance through the Automated Substitute for Return Refund Hold Program.* This will minimize revenue loss by holding the current-year refunds of taxpayers who are delinquent in filing individual income tax returns and are expected to owe additional taxes. It is estimated that this initiative will result in securing more than 90,000 delinquent returns in FY 2008.
- *Improve tax-exempt entity compliance by preventing the misuse of such entities by third parties for tax avoidance or other unintended purposes.* This funding will aid in increasing the number of TEGE compliance contacts by 1,700 (6 percent) and employee plan/exempt organization determinations closures by over 9,000 (8 percent) annually by FY 2010.
- *Increase criminal tax investigations, which will aggressively attack abusive tax schemes, corporate fraud, nonfilers, and employment tax fraud.* These investigations will also address other tax and financial crimes identified through Bank Secrecy Act related examinations and case development efforts, which include an emphasis on the fraud referral program.

In addition to these initiatives, the IRS is beginning to realize benefits from the Private Debt Collection program. Pursuant to Congressional authorization, taxpayers receive the same treatment from private collection agencies (PCAs) that they would from the IRS, including access to the Taxpayer Advocate Service. The PCAs only work cases where the taxpayer does not dispute the liability and collect money the IRS could not collect otherwise. Ninety-seven percent of the taxpayers who responded to the IRS customer satisfaction survey regarding contact by a PCA were satisfied with the service received.

Improving compliance in the cash economy is also a focus. A joint IRS/Taxpayer Advocate team is exploring alternatives for improving compliance in this portion of the tax gap. The team has reviewed data from multiple existing studies and is surveying both internal and external sources for potential recommendations.

Another focus is to ensure that attorneys, accountants, and other tax practitioners adhere to high professional standards. The Office of Professional Responsibility (OPR) recently obtained a wholesale review of practitioner tax filing patterns. In addition to providing a statistical analysis of practitioner tax noncompliance, this review identified practitioners whose personal filing patterns were problematic. Circular 230 enforcement action in this area has had the collateral effect of prompting well over 75 percent of the delinquent practitioner returns to be filed after contact by OPR. This enforcement effort reinforces the message that OPR considers tax compliance to be an important matter and expects tax professionals to remain compliant.

OPR is also a participant and lead facilitator of a new return preparer strategy designed to maximize resources and coverage in the noncompliant tax preparer arena. The Servicewide Enforcement Preparer Strategy is comprised of a team representing all functions involved with the return preparer/parallel investigation workload. In addition to an annual planning meeting that has taken place, monthly conference calls are conducted among all members to coordinate between functions to ensure issues and enforcement actions such as injunctions and penalties are consistent, timely, and effective.

Criminal Investigation (CI) supports compliance initiatives and sends a strong public message by investigating egregious tax evaders, chronic noncompliance, promoters and participants in abusive schemes, employment tax evasion, high-income nonfilers, and unscrupulous return preparers. IRS CI has one of the highest conviction rates in federal law enforcement. Over 79 percent of convicted offenders are sentenced to prison terms averaging 22 months.

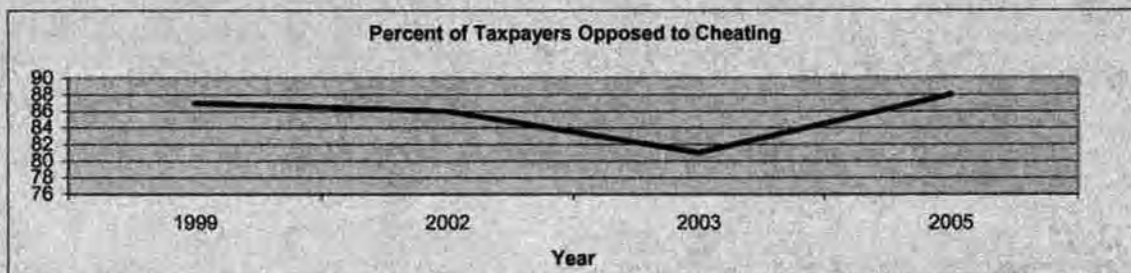
To address offshore and cross-border compliance risks (through enforcement and by issuing guidance), the IRS has formed Issue Management Teams in the following areas:

- Cost sharing;
- Abusive foreign tax credit generators;
- Section 936 exit strategies;
- Foreign earnings repatriation;
- Hybrid instruments; and
- Transfer pricing.

Tax Treaties and Tax Information Exchange Agreements (TIEAs) are two additional important tools in addressing and enhancing international compliance through the exchange of information with other national tax authorities. Through TIEAs and the Exchange of Information Article of Tax Treaties, the IRS is able to develop cross-border information to identify and address abusive transactions for civil and criminal purposes.

Americans seem less tolerant of tax cheating than they did only a few years ago and are generally supportive of IRS compliance activities against tax scofflaws. According to a 2003 Roper poll conducted for the IRS Oversight Board, 81 percent of Americans said it is unacceptable to cheat on income taxes. A 2005 survey for the IRS Oversight Board shows that the number is now 88 percent, as demonstrated in Figure 10.

Figure 10



Source: IRS Oversight Board Taxpayer Attitude Surveys

In addition, attitudinal support for compliance remains high as illustrated by the following statistics:

- Nearly three out of four taxpayers agree that it is everyone's civic duty to pay their fair share of taxes.
- Nearly one in every three Americans (30 percent) agree that it is everyone's personal responsibility to report anyone who cheats on their taxes, a six point increase from 2004 and 11 point increase from 2003.
- Although the public continues to feel strongly that the IRS should target large corporations and those at high-income levels who do not comply, increasing numbers feel that it is important to ensure compliance from small businesses (73 percent) and lower-income taxpayers (66 percent), as well.
- An increasing number of taxpayers cite third-party reporting as a deterrent to noncompliance (41 percent).
- Over 82 percent of Americans say that their own personal integrity has the greatest influence on whether they report and pay their taxes honestly. This is double the number citing any other factor.

According to the Pew Research Center study "A Barometer of Modern Morals," 79 percent of Americans consider not reporting all income on one's tax return to be morally wrong, while just 5 percent consider it morally acceptable and 14 percent say it is not a moral issue. Of those who said this behavior is morally wrong, cheating on one's taxes ranked second only to cheating on one's spouse.

Initiatives

- Increase audit coverage and better target returns for examination.
- Enhance the ability to identify and address tax schemes of business and individuals involving offshore activity, address illegitimate use of tax havens to shelter income, and increase information matching and examination activity for individuals living abroad.
- Enhance collection programs and increase the Federal Payment Levy Program using third-party data.
- Work with other federal agencies regarding the Federal Payment Levy Program. (Also supports Component 7)
- Improve compliance by tax preparers through implementation of the Service Wide Enforcement Preparers Strategy. (Also supports Components 3 and 7)
- Improve collection selection criteria and filters for balance due and nonfiler cases, including identifying and addressing potential high-income nonfilers. (Also supports Component 3)
- Litigate cases, work settlements, and design large scale resolution initiatives for tax shelter transactions to deter noncompliance. (Also supports Component 1)
- Initiate a project using Combined Annual Wage Reporting (CAWR) data to identify tax-exempt organizations that may not be properly reporting and paying employment taxes. (Also supports Component 3)
- Increase criminal enforcement on abusive schemes, corporate fraud, employment tax, egregious nonfilers, and on Bank Secrecy Act violations.
- Improve the alignment and allocation of service-wide resources to identify, develop, and resolve challenges better in the global taxation arena.
- Improve tax administration to deal more effectively with increased emphasis on globalization by all corporate and individual taxpayers.
- Increase industry and global issue focus by aligning resources to cases and issues with the highest compliance risk.
- Leverage the efforts of examiners as well as external partnerships with foreign tax administrators to identify and address emerging issues of significant compliance risk. (Also supports Component 7)
- Address offshore and cross-border compliance risks through enforcement and by issuing guidance in the following areas:
 - Cost sharing;
 - Abusive foreign tax credit generators;
 - Section 936 exit strategies;
 - Foreign earnings repatriation;
 - Hybrid instruments; and
 - Transfer pricing.

Component 5

Enhance Taxpayer Service

Effective taxpayer service has a significant effect on voluntary compliance.

Taxpayer service is especially important for helping taxpayers avoid making unintentional errors. The IRS provides year-round assistance to millions of taxpayers through many sources, including outreach and education programs, tax forms and publications, regulations and other published guidance, toll-free call centers, the Internet, and Taxpayer Assistance Centers (TACs). In addition, during the filing season, IRS-supported Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites provide free return preparation services for low-income, elderly, and limited-English-proficiency taxpayers.

Assisting taxpayers with their tax questions before they file their returns reduces burdensome post-filing notices and other correspondence from the IRS and reduces overall inadvertent noncompliance and the need for downstream enforcement.

According to a survey commissioned by the IRS Oversight Board in 2006, taxpayers increasingly recognize that the IRS provides good quality service through a variety of channels, such as its website, toll-free telephone lines, and TACs. This is supported by the metrics used to measure the effectiveness of the IRS' taxpayer service efforts. In category after category, there is improvement in the levels of telephone services, electronic filing, and access to IRS.gov. This is demonstrated by the following statistics:

- E-filing by individuals has continued to increase, up three percentage points in TY 2005, from 51 percent to 54 percent of all individual returns.
- The level of service for toll-free assistance was 82 percent, about the same level as in 2005 and up substantially from 2001. (Level of service is a measure that reflects the percentage of calls answered through the IRS' toll-free taxpayer assistance program compared to total call attempts, including calls answered, busy, disconnected, and abandoned.)
- The level of customer satisfaction with the toll-free line remains 94 percent, the same as in 2005.
- The tax law accuracy of toll-free response edged up to 91 percent from 89 percent in 2005.
- Taxpayers continued to find IRS.gov a useful source of information for complying with their tax obligations. Visits to the IRS website jumped nearly 10 percent in 2006 to more than 197 million visits.
- More taxpayers used the online refund status tool "Where's My Refund." In 2006, there were 24.7 million status checks, up nearly 12 percent from 2005.

Expanded outreach activities to individuals currently underway include:

- *Military Initiative.* During FY 2008 the IRS will analyze and determine the results of prior year targeted outreach to retired and soon-to-be retired military on the taxability of military pensions.

Using a control group approach, the comparison of post-outreach delinquency rates with pre-outreach rates will assist the IRS in determining the effectiveness and impact of its efforts. Once results are analyzed, strategic direction will be determined for future years for the entire federal employee and retiree population.

- *Disability Initiative.* The IRS is partnering with national and local organizations that serve taxpayers with disabilities in an effort to provide education on available tax credits and tax preparation assistance. Initially 30 cities participated and in 2007 it has been expanded to 54 cities.
- *Limited English Proficiency Hispanic Initiative.* The IRS is supporting an aggressive multimedia and grassroots outreach campaign targeting communities with a significant number of Hispanic individuals to disseminate tax information and distribute Spanish products.
- *Native American Initiative.* Partnering with national and local volunteer organizations to reach hard-to-serve areas, such as Indian Reservations, the focus of this initiative is to develop new and enhance existing relationships to increase distribution of educational products and information, expand tax preparation assistance and provide access to a broader array of resources for implementing strategies that include the Earned Income Tax Credit (EITC).
- *Rural Initiative.* Building alliances with groups that have extensive pre-existing rural infrastructures and knowledge to reach rural populations, the IRS will partner with the W.K. Kellogg Foundation to bring the Rural Strategy to a national scale. In FY 2007, the Kellogg Foundation agreed to fund rural initiatives in seven states. The IRS will also partner with the U.S. Department of Health and Human Services Welfare Peer Technical Assistance to develop state-wide rural strategies in two states.

The Taxpayer Assistance Blueprint

In July 2005, the Senate Committee on Appropriations issued report language requesting that the IRS conduct a comprehensive review of its current portfolio of services and develop a five-year plan for taxpayer services. This review, conducted jointly with the National Taxpayer Advocate and the IRS Oversight Board, was designed to achieve the following objectives:

- Establish a credible taxpayer/partner baseline of needs, preferences, and behaviors;
- Implement a transparent process for making service-related resource and operational decisions;
- Develop a framework for institutionalizing key research, operational, and assessment activities to plan and manage improved service delivery; and
- Utilize both short-term performance and long-term business outcome goals and metrics to assess service value.

In April 2006, the Taxpayer Assistance Blueprint (TAB) Phase 1 report was completed and the results presented to Congress. Phase 1 identified and reported five strategic service improvement themes for enhancing taxpayer and practitioner service needs and preferences:

- Improve and expand education and awareness activities. This theme addresses the critical need for making taxpayers and practitioners aware of the most effective and efficient IRS service options and delivery channels for meeting their tax obligations and receiving benefits they are due.
- Optimize the use of partner services. This theme emphasizes the critical role of third parties in the delivery of taxpayer services, and calls for improving the level of support and direction provided to partners to ensure consistent and accurate administration of the tax law.
- Elevate self-service options to meet the expectations of taxpayers. This theme focuses on providing clear, standard, and easily customized automated content to deliver accurate, consistent, and understandable self-assistance service options.
- Improve and expand training and support tools to enhance assisted services. This theme highlights the need for ensuring accurate information across all channels by improving and expanding training, technology infrastructure, and support for employees, partners, and taxpayers.
- Develop short-term performance and long-term outcome goals and metrics. This theme provides for the development of a comprehensive set of performance goals and metrics to evaluate how effectively the IRS is meeting taxpayer expectations, and how efficiently it is delivering services.

TAB Phase 2 focused on developing refined data around taxpayer and partner needs, preferences, and behaviors. Phase 2 also identified current planning documents, decision processes, and existing commitments affecting IRS service strategy. The TAB Phase 2 Report, delivered to Congress in April 2007, includes analysis of research results as well as details of a five-year strategic plan for taxpayer service. The TAB Strategic Plan outlines a multi-year commitment to research, including conducting research on the impact of taxpayer service on compliance. This will help the IRS better target taxpayer services and develop programs that can improve voluntary compliance and contribute to reducing the tax gap. The TAB Strategic Plan includes performance measures, service improvement initiatives, and a decision-making and governance process to prioritize service and research initiatives and funding proposals. Continued stakeholder, partner, and employee engagement is incorporated into all aspects of the TAB Strategic Plan.

The IRS does not know what percent of the tax gap is due to inadvertent, unintentional non-compliance that arises from the complexity and confusion surrounding our tax laws, having very little research currently available that addresses this issue. Several research studies are currently underway as part of the TAB Phase 2 to measure the impact of service on reducing inadvertent errors. Additional studies will be included in the proposed five-year research plan. Current research includes:

Benchmark Survey of Taxpayers. This survey will ask 40,000 taxpayers if they have used IRS taxpayer services to help prepare and file their tax returns – and which services and channels (e.g., phone, walk-in, Internet, publications) they used to get this help. The IRS will test to see if there are differences in average values for measures of filing, reporting, and payment compliance for respondents who did or did not use various IRS taxpayer services.

- *NRP Study.* The IRS is working to add survey questions to the next set of NRP audits to (1) find out whether taxpayers who used customer service programs had fewer reporting errors on their returns and (2) try to collect useful data on the root causes of inadvertent errors and possible treatments. The IRS is exploring the possibility of incorporating these types of questions into field examination audits on a pilot basis.
- *The Compliance Impact of Preparer, IRS and Self-Prepared Returns.* This analysis will divide all returns processed into groups based on who prepared the return: self-prepared, practitioner prepared, IRS prepared, software prepared and other options. The IRS will test to see if measures of filing, reporting, and payment compliance among these groups are significantly different.
- *The Impact of Taxpayer Advocate Service (TAS) Programs on Compliance.* This analysis will use Master File transaction codes to determine which taxpayers used TAS services in a particular fiscal year. This group will serve as a test group, and their subsequent filing, payment, and reporting compliance will be tracked. A control group comprised of a random sample of taxpayers who did not use TAS services or IRS services during the same fiscal year will be tracked to determine whether there are significant differences in compliance rates between the two groups.
- *Behavior Testing Lab.* This initiative will measure the accuracy of sample tax returns prepared by several focus groups of taxpayers, with and without access to IRS taxpayer services. This is another methodology for measuring the impact of service on compliance.

Analysis of the wealth of taxpayer data compiled as part of TAB Phase 2 revealed certain recurring findings about taxpayer needs, preferences, and behavior. The findings, combined with ongoing policy considerations and priorities, led to the development of TAB Guiding Principles that provide the groundwork for the development of the TAB Strategic Plan for taxpayer service. The TAB Guiding Principles are:

1. The primary goal of service for individual taxpayers is to facilitate compliance with federal tax obligations.
2. A portion of the tax gap is attributable to errors by individual taxpayers. IRS service programs should be designed to prevent, minimize, and correct such errors with due consideration of taxpayer burden.
3. IRS service investments will focus on preventing, minimizing, and correcting taxpayer noncompliance.
4. Enhance the IRS website so that it becomes the first choice of more taxpayers for obtaining the information and services needed to comply with tax obligations.
5. The IRS recognizes the significant role that partners play in tax administration. As such, the IRS will look for opportunities to assist these third parties in helping taxpayers understand and meet their tax obligations.