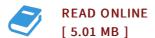




## Frithjofs-Sage Deutsch V. Heinrich Viehoff

By-

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 38 pages. OCLC Number: (OCoLC)173846850 Subject: Taxpayer compliance -- United States. Excerpt: . . . enforcement programs. IRSs tax database does not reflect amounts owed by exempt organizations that have not filed tax returns and for which IRS has not assessed tax amounts due. Additionally, our analysis did not account for exempt organizations that underreported payroll taxes and 26 had not been identified by IRS. As reported previously and as indicated in our case study investigations, some exempt organizations underreported payroll taxes or failed to file returns. IRS estimates that underreporting 27 accounts for more than 80 percent of the gross tax gap. We also took a number of steps in determining the amount of tax debt owed by exempt organizations to avoid overestimation. For example, some recently assessed tax debts that appear as unpaid taxes through a matching of IRS unpaid tax and exempt organization records may involve matters that are routinely resolved between the exempt organization and 28 IRS, with the taxes paid, abated, or both within a short period. We eliminated these types of debt by including only unpaid federal taxes for tax periods prior...



## Reviews

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