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## BULLETIN - GEOLOGICAL SURVEY OF ALABAMA VOLUME 1-5



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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 32 pages. Original publisher: Washington, D. C. : U. S. General Accounting Office, 2004 OCLC Number: (OCoLC)54679242 Subject: Government contractors -- Taxation -- United States. Excerpt: . . . Delays in processing taxpayer documents and errors in taxpayer records are long-standing problems at IRS and can harm both government interests and the taxpayer. Our review of cases involving DOD contractors with unpaid federal taxes indicates that problems persist in the timeliness of processing taxpayer applications and in the accuracy of IRS records. For example, we identified a number of cases in which the processing of DOD contractor applications for an offer in compromise or an installment agreement was delayed for long periods, thus blocking the cases from the levy program and potentially reducing government collections. We also found that inaccurate coding at times prevented both IRS collection action and cases from entering the levy program. For example, if these blocking codes remain in the system for long periods, either because IRS delays processing taxpayer agreements or because IRS fails to input or reverse codes after processing is complete, cases may be needlessly excluded from the levy program. Although the nations tax system is built upon voluntary compliance, when IRS Subordinates Use of the businesses and individuals fail to pay voluntarily, the government has a Levy Program to Other number of enforcement tools to compel compliance or elicit payment. Our Collection Efforts review of DOD contractors with unpaid federal taxes indicates that although the levy program could be an effective, reliable collection tool, IRS is not using the program as a primary tool for collecting unpaid taxes from federal contractors. For the cases we audited and investigated, IRS subordinated the use of the levy program in favor of negotiating...



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