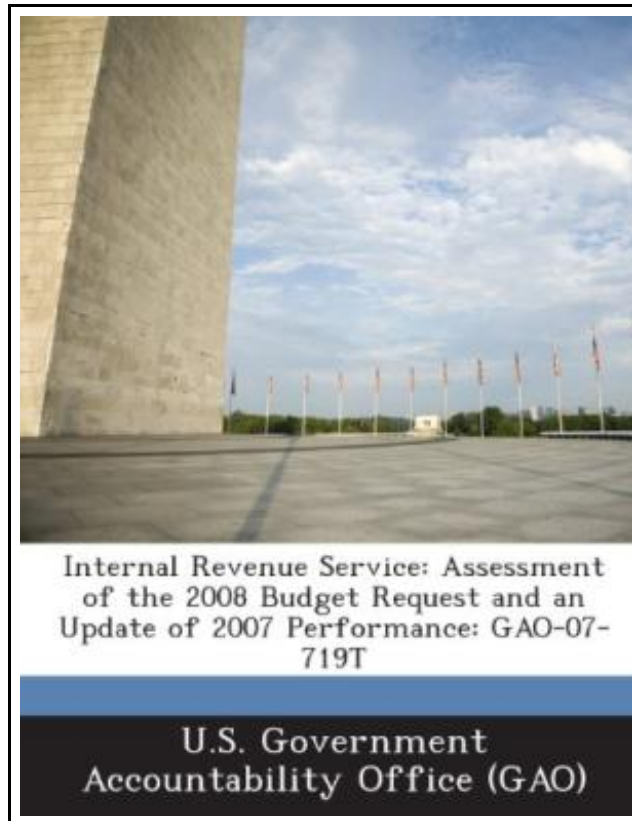


# Internal Revenue Service: Assessment of the 2008 Budget Request and an Update of 2007 Performance: Gao-07-719t



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*(Derick Brekke)*

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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 50 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. The Internal Revenue Services (IRS) budget request shows how IRS intends to balance spending for enforcement and taxpayer service, including spending for new initiatives and the Business Systems Modernization (BSM) program. A combination of enforcement and taxpayer service promotes compliance with the tax laws. GAO was asked to (1) compare IRSs proposed FY 2008 budget to prior years and assess how the new spending initiatives are justified, and (2) describe IRSs enforcement, filing season, and BSM performance. GAO analyses are based on IRSs 2008 budget submission, supplementary IRS data, interviews with IRS officials, and prior GAO reports. Some of GAOs analyses have been reported earlier this year and updated here. IRSs budget proposes to increase spending by almost 5 percent to 11. 6 billion. The budget proposes shifting a greater proportion of spending to enforcement, continuing a trend since 2004. IRS projects that revenue from the new initiatives will have a relatively small impact on the tax gap--less than one percent of the gap last estimated at 290 billion in 2001. The tax gap is the difference between what taxpayers owe and voluntarily pay. Justifications for the new initiatives varied with some lacking descriptive, cost, and expected performance information. For example, an initiative for improving compliance estimates provided no information on how the budget and staff needed or work to be done were determined. Without such information, decision makers do not have an informed basis for approving and funding the new initiatives. IRS has made noticeable progress in its enforcement efforts including increasing the amount of enforcement revenue collected and enforcement staffing. For example, between FY 2004 and 2006 enforcement revenue increased 13 percent to 48. 7 billion. Nevertheless, enforcement remains...



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