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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

2001(c) - Promotion of Electronic Filing

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Section 2001(c)

A. Provision covered: Section 2001(c) (Promotion of Electronic Filing)

B. Background: Congress has set forth its belief that there should be a comprehensive strategy to encourage electronic filing of tax and information returns. This strategy is seen as having significant potential to benefit taxpayers and make the IRS returns processing function more efficient. This provision authorizes the Secretary of the Treasury to use mass communication and other means to promote the benefits of, and encourage the use of, electronic tax administration programs. The provision further authorizes the Secretary to implement procedures to provide for the payment of appropriate incentives for electronically filed returns.

C. Changes: Section 2001 (c) amends Internal Revenue Code Section 6011 by redesignating subsection (f) as subsection (g) and by inserting after subsection (e) a new subsection (f).

D. Impact: This provides an opportunity for the IRS to expand its education of taxpayers as to the availability and convenience of electronic filing, both through advertising and through the payment of incentives.

E. Necessary Actions:

1. **Actions/Procedures:** None specifically set forth, although procedures may be

developed to provide for the payment of incentives.

2. Actions Permitted:

- . Advertisement of the IRS' electronic tax administration programs through mass communication such as print media, as well as television and radio, and other means which may become available.
- b. Creation and implementation of procedures to provide for the payment of appropriate incentives for electronically filed returns.

3. **Actions Forbidden:** None specifically set forth, although the use of the word "appropriate" would indicate that incentives deemed "inappropriate" would be forbidden.

F. Comments: None.

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