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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

Section 3503 - Disclosure of Criteria for Examination Selection

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Section 3503

Disclosure of Criteria for Examination Selection

A. Provision covered: Section 3503 (Disclosure of Criteria for Examination Selection)

B. Background: Congress wants to help taxpayers better understand the general reasons why taxpayers are selected for examination. Currently, Publication No. 1 does not contain this information.

C. Changes: This section requires the Service to incorporate into the Internal Revenue Service Publication No. 1 a statement describing, in simple nontechnical terms, the criteria and general procedures for selecting taxpayers for examination. The description should include whether selection may be based on information available in the media or on the basis of information provided by informants. The statement should not disclose any information detrimental to law enforcement. A draft of the statement must be provided to the House Committee on Ways and Means and the Senate Committee on Finance on the same day.

D. Impact: The Service must determine which criteria and procedures for selecting taxpayers for examination may be disclosed without harming law enforcement. The Service must draft a statement setting forth the disclosable criteria and procedures used by the Service and incorporate it into the Internal Revenue Service Publication No. 1

within 180 days of the date of enactment. This provision does not require disclosure of the basis for the selection of particular taxpayers for examination.

E. Necessary Actions:

1. **Actions/Procedures:** Determine which criteria for selecting taxpayers for examination may be disclosed without harming law enforcement. Draft the required statement which sets forth, in simple, nontechnical terms, the criteria and procedures for selecting taxpayers for examination, including whether taxpayers are selected for examination on the basis of information in the media or from informants for addition to Publication No. 1. The statement must not disclose information detrimental to law enforcement.

F. Other Special Comments: None.

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