

This is Google's [cache](http://www.irs.gov/tax_regs/rra2-4001.html) of http://www.irs.gov/tax_regs/rra2-4001.html.

Google's cache is the snapshot that we took of the page as we crawled the web.

The page may have changed since that time. Click here for the [current page](#) without highlighting.

Google is not affiliated with the authors of this page nor responsible for its content.

Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

4001 - Powers and Duties of the Joint Committee

[\[Click for Text Only Version \]](#)

Section 4001

Powers and Duties of the Joint Committee

A. Provision covered: Section 4001 (Powers and Duties of the Joint Committee)

B. Background: Prior to enactment of this provision, GAO sometimes conducted overlapping investigations, or investigations which did not focus on tax administration matters of significance. There was a Congressional perception that audits and reports should be coordinated to ensure the appropriate allocation of GAO and Service resources. Secondly, before the provision was enacted, numerous committees with oversight authority for the IRS often acted independently, conducting separate hearings and investigations. A coordinated focus on the strategic direction of the Service was lacking. Congress, believing it necessary to address the absence of any coordinated review of the Service's strategic plans and reviews, has authorized the Joint Committee, for five years, to call for annual joint reviews by members of those committees with IRS oversight responsibilities.

C. Changes: Amends IRC § 8021 to expand powers of the Joint Committee.

D. Impact: Will narrow and focus GAO investigations of Service operations, and will assure a coordinated Congressional review of the Service's progress in meeting its objectives

E. Necessary Actions:

1. **Actions/Procedures:** None required
2. **Actions Permitted:** See E.1.
3. **Actions Forbidden:** See E.1.

F. Comments: None.

[Tax Stats](#) | [Tax Info For You](#) | [Tax Info For Business](#) | [Electronic Services](#)
[Taxpayer Help & Ed](#) | [Tax Regs In English](#) | [IRS Newsstand](#) | [Forms & Pubs](#)
[What's Hot](#) | [Meet The Commissioner](#) | [Comments & Help](#) | [Site Tree](#)

[Previous]

{Next}

[Home]

[Search]

[Help!]

[Email]

Thursday, 03-Sep-1998 22:24:05 EDT