



Information Management: Disclosure and Summons Provisions of 1976 Tax Reform ACT-Privacy Gains with Unknown Law Enforcement Effects: Ggd-78-11

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 96 pages. Dimensions: 9.7in. x 7.4in. x 0.2in. The Internal Revenue Service (IRS) and the Department of Justice warned that several provisions of tax reform legislation could delay criminal tax investigations and could tend to benefit tax violators. Taxpayers have benefited from the increased confidentiality provided by the disclosure provisions of the law. Investigative delays have occurred, but they may be attributable to the multitiered legal review process and the fact that IRS employees were not fully conversant with summons procedures. A number of summonses were found to be erroneous, defective, or unnecessary and possibly deprived the taxpayer of the chance to stay compliance and raise substantive defenses to summons enforcement. The Congress may want to monitor use of the stay of compliance procedure under existing privacy law and consider whether the adoption of similar provisions for IRS summonses would be appropriate. This item ships from La Vergne, TN. Paperback.



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