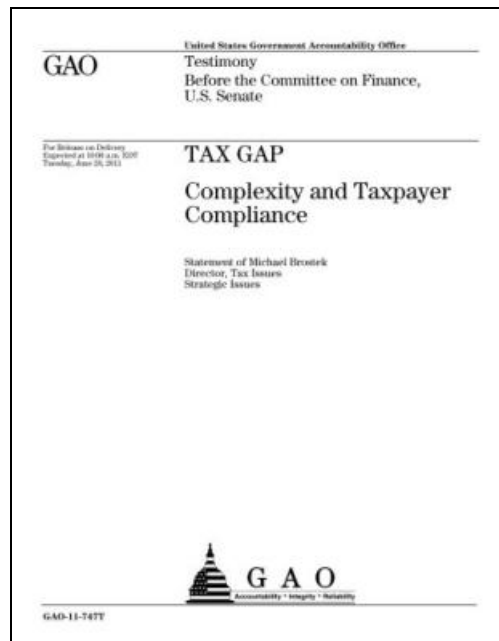# Tax Gap: Complexity and Taxpayer Compliance: Testimony Before the Committee on Finance, U.S. Senate (Paperback)

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Reviews

Comprehensive manual for ebook fans. I am quite late in start reading this one, but better then never. Its been written in an exceptionally basic way and is particularly merely soon after i finished reading this publication in which really changed me, affect the way in my opinion. (Prof. Antone Olson II)

TAX GAP: COMPLEXITY AND TAXPAYER COMPLIANCE: TESTIMONY BEFORE THE COMMITTEE ON FINANCE, U.S. SENATE (PAPERBACK)

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On Demand Publishing, LLC-Create Space, 2017. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****. Taxes are necessary because they fund the services provided by government. Several years ago, the Internal Revenue Service (IRS) estimated that the gross tax gap-the difference between taxes owed and taxes paid on time-was $345 billion for 2001. In the face of large and growing deficits, it is important to seek out potential causes and solutions to the tax gap. Achieving high levels of voluntary compliance is made more challenging as the tax code expands. Tax expenditures-preferential provisions in the code such as exemptions, exclusions, deductions, credits, and deferral of tax liability-have expanded the tax code, more than doubling in number since 1974. GAO s statement focuses on four key areas: (1) how complexity adds to taxpayer burden and economic efficiency costs; (2) how complexities in reporting income contribute to the tax gap; (3) how tax expenditures add complexity and contribute to the tax gap; and (4) possible strategies for addressing the tax gap. The statement is based largely on GAO s previous work conducted on tax compliance issues affecting individual taxpayers from 2005 through 2011. GAO does not make any new recommendations in this testimony.

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