

Abstract

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Developments In the Reorganization of The Internal Revenue Service

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Abstract by Peter J. Hack

This article has three distinct sections that discuss various aspects in the reorganization of the Internal revenue service. The article begins with an examination of the Internal Revenue Service computer systems modernization program. The second section reviews the new Large and Mid-size business operating division of the IRS. The Final section of the article discusses the reorganization of the Tax Exempt/Government Entities Operating Division of the IRS.

The first section initially explains the background of the computer system modernization program. The author moves on to explain various user applications that will be made available through the modernization program. These include e-services and tax computation software for IRS examiners. The author lays out the design architecture for the project and discusses some of the risks that will necessarily arise. This section concludes that the IRS will increasingly rely on the modernized computer system in the future.

The second section begins with an explanation of which taxpayers are subject to the Large and Mid-Size Business Division and then discusses the goals of that division. The article next breaks down the organizational structure of the division and explains what the various components do. Finally, the author reviews the challenges and priorities faced by the division.

The third section analyzes the Tax Exempt/Government Entities Division. After explaining who the division serves the author discusses how the division can better serve the needs of its various constituents. In closing the author suggests that a focus on customer service is needed in this division. The final section of the article addresses the Wage and Investment division. The author briefly explains the structure of this division and the need for new technology in this area.