

ABSTRACT

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*The IRS Reorganization: Programs and Initiatives
of the New Large Case Division*

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Abstract by Peter J. Hack

This article discusses the new Large and Mid-Size Business Division (LMSB) of the IRS. The article begins with an overview of the structure of the LMSB. The scope of the divisions work is examined and then the integration of LMSB in other IRS structures is explained. The second section of the article discusses the new programs and initiatives of the LMSB. Included in this discussion are prefiling agreements for controversial tax filings and comprehensive case resolution designed to expedite examination. Also included are the Industry Issue Resolution program and Mutually Accelerated Appeals Process. The former addresses issues that are common to taxpayers in a given industry and latter accelerates the appeals process for taxpayers.

The article concludes that the new structure of the IRS is more responsive to the needs of taxpayers. Although some of the programs are flawed the aims of the IRS are important. Finally, there is an organizational chart of the LMSB appended to the article.