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By -

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Excerpt: . . . Executive Summary information they had promised to mail were not received. Because it did not appear that the person making the phone calls needed any special IRS could achieve the same result by auditing skills, it would seem that using paraprofessionals or other lower graded staff, leaving higher graded staff more time to audit. (See pp. 27 to 30.) Recidivists In July 1995, the Deputy Commissioner of Internal Revenue approved a strategy for dealing with recidivists - nonfilers who are brought into compliance and then fail to file again in later years. The strategy calls for such things as expediting cases by eliminating some notices. However, the strategy says nothing about revising the language in the notices that will be IRS plans to send recidivists fewer notices than it sends other sent. If nonfilers and to revise other procedures relating to the handling of recidivist cases, the language of the remaining notices may no longer be IRS official responsible for the nonfiler appropriate for those cases. An IRS program acknowledged that if decides to send fewer notices to recidivists, it may need to...

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