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LB&I Focus Guide for FY 2021

The IRS Large Business and International (LB&I) division released its annual “Focus Guide” broadly outlining its strategic goals for FY2021.

The [LB&I Focus Guide](#) [PDF 250 KB] includes new initiatives and also highlights those activities started in FY2020 (and prior years) and continuing into FY2021, such as launching new compliance campaigns, improving the Compliance Assurance Process, implementing the 2017 tax reform (“Tax Cuts and Jobs Act” or TCJA) and partnership audit procedures (Bipartisan Budget Act) measures, and expanding the size of the LB&I workforce.

Specific strategic goals include:

- Continue efforts to improve case selection to focus on taxpayer noncompliance
- Expand coverage of pass-through entities, high-wealth taxpayers, and high-income individuals
- Mature data analytics to measure progress in all compliance activities to improve future selection of cases and issues
- Continue to expand data analytics tools and improve strategies to combat abusive transactions and promoter schemes
- Identify taxpayer strategies and compliance with the TCJA
- Closely monitor and respond to the impact of the “Coronavirus Aid, Relief, and Economic Security Act” (CARES Act) on LB&I taxpayer positions
- Continue to enhance the Large Corporate Compliance (LCC) program using feedback and data analytics and expand the program to partnerships
- Continue to monitor the impact of the Compliance Assurance Process (CAP) recalibration

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