

# CUMPLIMIENTO TRIBUTARIO **COLABORATIVO**

La nueva forma de relacionarse entre los contribuyentes y la Administración Tributaria

Internal Revenue Service (IRS)  
Compliance Assurance Process  
(CAP) Program  
A cooperative and transparent tax compliance program between the IRS and U. S. taxpayers





# IRS Compliance Assurance Process (CAP) Program

- The Compliance Assurance Process (CAP) Program is administered by the Internal Revenue Service under the Large Business and International (LB&I) division.
- CAP is a pre-filing Program where material issues are reviewed in real-time with the expectation that issue resolution can be achieved before the return is filed.
- The process enables the taxpayer and the IRS to:
  - Use real-time issue resolution tools and techniques
  - Resolve issues before filing tax returns and comply with federal tax laws
  - Ensure accurate tax returns, shortening the IRS audit process
- If fully cooperative and transparent, Taxpayers in the CAP Program can achieve tax and financial reporting certainty in a timely manner.



# IRS Compliance Assurance Process (CAP) Program

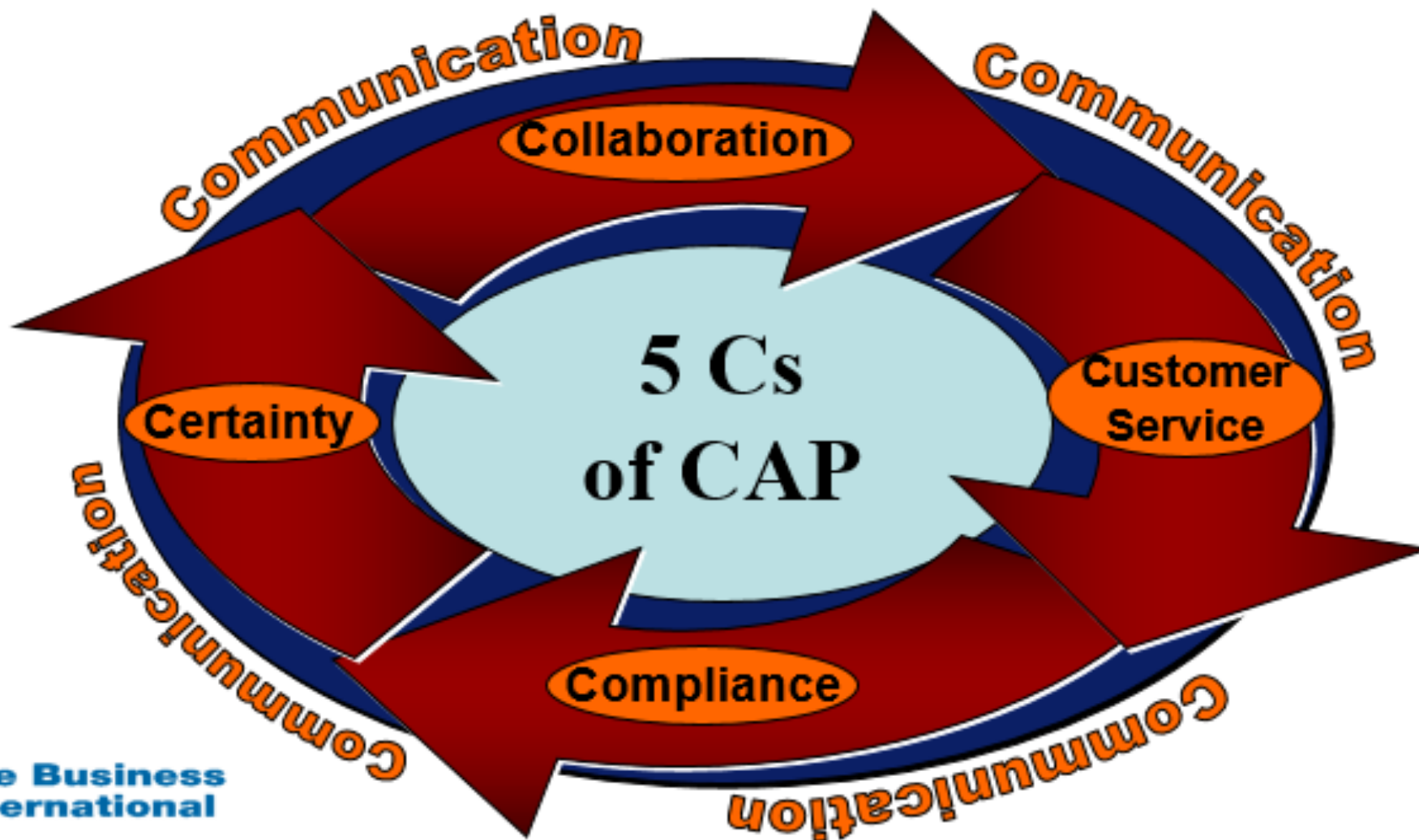
- The CAP Program was implemented to improve the timeliness and efficiency of ensuring Taxpayer compliance through a real time review process. For Taxpayers who meet and adhere to the CAP eligibility criteria, this process provides certainty and resolution to tax issues in much less time than the traditional IRS examination approach.
- Under the CAP Program, participating Taxpayers work collaboratively with an IRS Team to identify and resolve potential tax issues before the tax return is filed. With the expectation that material tax issues are resolved before filing, Taxpayers would be subject to shorter and narrower post-filing examinations.



## CUMPLIMIENTO TRIBUTARIO **COLABORATIVO**



La nueva forma de relacionarse entre  
los contribuyentes y la Administración  
Tributaria





# IRS Compliance Assurance Process (CAP) Program Benefits

- Collaborative program driven by cooperation and transparency
- Pre-file identification and resolution of issues
- Efficient use of resources
- *Tax and financial reporting certainty*



# IRS Compliance Assurance Process (CAP) Program Summary

- Facilitates the real time review of transactions
- Promotes voluntary compliance
- Can expedite tax and financial reporting certainty
- Has identified new and/ or emerging issues sooner
- Can afford resource efficiencies for both the IRS and the Taxpayer



# CUMPLIMIENTO TRIBUTARIO *COLABORATIVO*

La nueva forma de relacionarse entre los  
contribuyentes y la Administración Tributaria

**¡GRACIAS!**

