



# TaxNewsFlash

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## IRS LB&I division adds new compliance campaign (business aircraft)

The IRS Large Business & International (LB&I) division updated its list of compliance campaigns by adding a new campaign.

According to the IRS, the new campaign (dated February 21, 2024, and posted on the LB&I website on February 27, 2024) is:

- [Business Aircraft](#)

As described by the LB&I website, this campaign addresses compliance concerns related to business aircraft usage by large corporations, large partnerships, and high-income taxpayers. Areas of emphasis will include qualified business use, personal use, and fringe benefit inclusion. The campaign objective is to ensure tax compliance while also increasing awareness related to the business aircraft regulations and reporting requirements. The initial treatment streams for this campaign are issue-based examinations and form revisions.

Read the [full list of active LB&I compliance campaigns](#) (as of February 27, 2024)

Certain previously identified campaigns have been retired and removed from the active campaign list. Read the [full list of retired LB&I compliance campaigns](#) (as of November 22, 2023)

IRS compliance campaigns represent the IRS's shift from entity-based to issue-based examinations, with a focus on those issues that have been determined to present a significant risk of noncompliance. The IRS's stated goal with its campaign initiative is to improve tax return and issue selection and thereby make the greatest use of limited IRS resources. Each campaign is addressed using one or more "treatment streams" that include issue-based examinations, soft letters encouraging voluntary self-correction, and stakeholder outreach.

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