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corporate taxpayers. LCC is one of LB&I's portfolio of compliance programs.

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The image shows three overlapping IRS tax forms. The top form is Form 1065, 'U.S. Return of Partnership Income', for calendar year 2005. Below it is Form 1120S, 'U.S. Income Tax Return for an S Corporation', also for calendar year 2005. The bottom form is Form 1120, 'U.S. Corporation Income Tax Return', for calendar year 2005. The forms are partially overlapping, with Form 1120S in the middle and Form 1120 at the bottom. The forms are white with black text and red lines. The IRS logo is visible on each form.

The Internal Revenue Service has made a change in how it identifies its biggest and most complex large corporations.

On May 15, the IRS's Large Business and International Division (LB&I) began a new application of data analytics for determining the population of its largest and most complex corporate taxpayers. This new Large Corporate Compliance (LCC) program replaces the Coordinated Industry Case (CIC) program and covers compliance oversight for LB&I's largest corporate taxpayers. LCC is one of LB&I's portfolio of compliance programs.

LCC employs automatic application of the large case pointing criteria to determine

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LCC works in tandem with LB&I agents and examiners who apply their experience and expertise in undertaking compliance actions and determining compliance treatment streams of the biggest and most-complex corporate taxpayers. Each enhances the other.

The program includes continuous improvement using an agile model principle to continually monitor and improve based on feedback from stakeholders including field teams, practice networks, and data scientists.

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