



LEARNING OBJECTIVES

- Recognize the funding sources for the federal government.
- Recognize an employer's income and employment tax withholding and reporting requirements.
- Recognize the consequences and penalties for non-compliance with requirements.
- Identify whether internal controls are adequate to ensure compliance with tax withholding and reporting requirements.
- Recognize improper employment tax evasion schemes.
- Recognize the potential penalties and implications of willful evasion of employment tax requirements.

TOPICS COVERED

- United States Government Revenue
- Employment Taxes
- Internal Controls
- Feedback Questions
- Tax Evasion Schemes
- IRS Investigations and Cases