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Tax Determination and Gross Income Inclusions Tax Determination and Gross Income Inclusions It is crucial to observe accuracy when filing tax returns. The information provided by an individual concerning his or her income should be as complete and comprehensive. IRS may interpret Non-disclosure of any information related to personal income as a move to evade tax. There are options available for follow-up if a taxpayer suspects an error of non-disclosure.   
First, one may file the amended return taking into account all the previously non-disclosed income information. Amended returns are filed using Form 1040x. An individual needs to fill a separate Form 1040x for each year and mail them to the IRS for amendments involving more than a year’s return (Desai & Roberts, 2012).   
Secondly, an individual may also fill the tax advice document claim form to inquire on how to handle non-disclosure matters. It mainly helps the taxpayer to provide information that he ought to have filed with the tax return but was discovered late. In addition, individuals may also fill the tax contextual information disclosure form. The option implies to the IRS that the taxpayer is sincere and may not recommend any audit process to unveil any undisclosed income information.   
Thirdly, a client may also make a voluntary disclosure in the case of offshore accounts since it makes them become compliant and avoid criminal prosecution. Such an option shows the taxpayer is willing to cooperate, and, therefore, the IRS may waive the penalty and may not indulge auditing team to probe the client. Finally, the client may decide to take the risk and wait to be summoned by the IRS for non-disclosure. However, this option may land the client in trouble.   
As a practitioner, I recommend that the client becomes sincere and retrieves the missing information from his partner. After that, he should voluntarily disclose to the IRS all the income information that were not disclosed. One should file the amended return information or contact IRS immediately to avoid penalties or any criminal prosecution that may arise. Acting sincerely without any push helps the client avoid IRS audits.   
Reference   
Desai, R., & Roberts, R. (2012). Deficiencies in the Code of Conduct: The AICPA Rhetoric Surrounding the Tax Return Preparation Outsourcing Disclosure Rules. Journal of Business Ethics, 114(3), 457-471. Doi: 101007/s10551-012-1329-z