



## Market Segment Specialization Program



# Veterinary Medicine

The taxpayer names and addresses shown in this publication are hypothetical. They were chosen at random from a list of names of American colleges and universities as shown in Webster's Dictionary or from a list of names of counties in the United States as listed in the United States Government Printing Office Style Manual.

This material was designed specifically for training purposes only. Under no circumstances should the contents be used or cited as authority for setting or sustaining a technical position.



Department of the Treasury  
Internal Revenue Service

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**Internal  
Revenue  
Service**

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# **Mission**

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**Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.**



# **Mission of Examination**

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**Examination supports the mission of the Service by maintaining an enforcement presence and encouraging the correct reporting by taxpayers of income, estate, gift, employment, and certain excise taxes in order to instill the highest degree of public confidence in the tax system's integrity, fairness, and efficiency. To accomplish these goals, Examination will:**

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**Measure the degree of voluntary compliance as reflected on filed returns;**

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**Reduce noncompliance by identifying and cost-effectively allocating resources to those returns most in need of examination and taxpayer contact;**

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**Conduct, on a timely basis, quality examinations of tax returns and quality contacts to determine the correct tax liability.**

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## Foreword

The **Veterinary Medicine Audit Techniques Guide (ATG)** is a product of the **Market Segment Specialization Program (MSSP)** in the South Texas, Rocky Mountain, and North Florida Districts of the Internal Revenue Service.

In preparing the ATG, the districts explored, evaluated, and examined various components of the Veterinary Medicine industry. The following entities have been contacted for information, guidance, and support:

- > Texas A&M University, College Station, Texas
- > Ron Allen, Executive Director of the Texas Board of Veterinary Medical Examiners, Austin, Texas
- > Sunset Advisory Commission of the State of Texas
- > Publications, as mentioned in the text

We would also like to acknowledge the participation of the American Veterinary Medical Association in the research and preparation of this audit technique guide.

Veterinarians are part of the health care industry. Preparation of this ATG included consideration of the Los Angeles District information package titled *Healthcare Industry*. The package was useful because medical procedures, record maintenance, terminology, and audit issues are similar.

We thank all the above mentioned organizations for their contributions to this audit technique guide.