

SECTION 1

CENTER OF EXCELLENCE – CONSTRUCTION

Construction Center of Excellence

The Construction Center of Excellence (COE) was established by the IRS to provide information that will improve compliance with the tax laws. This Center of Excellence is designed specifically to address issues and practices of the construction industry.

To design this Center of Excellence, we met with industry associations to identify key issues and concerns of the industry. We addressed these concerns by developing guidance, and providing other tax related materials that use industry specific examples. Some of the products available are:

- **Publication 3780, Tax Information for Small Construction Businesses**
This [publication](#) provides easy to understand guidance to individuals working in the construction industry.
- **A “Construction” site on IRS.gov**
Just go to IRS.gov and then click on “Small Business/Self-Employed,” then “Industries/Professions,” and finally “[Construction](#).” There you will find a newly created list of items providing information to those connected with the construction industry. One of the most important items is the educational presentation. These presentations address employment taxes, office in the home, depreciation, travel and entertainment, and accounting methods. Also available are construction industry links, trends and statistics, coordinated issue papers, and industry related publications.
- **Federal Tax Curriculum for the Construction Industry**
This tool provides in-depth information in such areas as accounting methods, business expenses, worker classification, and employment taxes. It is designed for inclusion in programs of instruction currently offered at trade schools, colleges, and at industry seminars. We anticipate that this item will be available for downloading from IRS.gov beginning in late July 2004.
- **New “Construction Industry Guide” (formerly “Audit Technique Guide”)**
This Guide is designed to provide instruction and guidance to Revenue Agents and Tax Auditors who audit construction industry tax returns. It will be available to be downloaded from IRS.gov in July 2004.

The Construction Center of Excellence is using a number of channels to disseminate information to the construction industry. Some of these are listed below:

- Participation in national industry trade show in 2004.
- Distribution of tax issue articles to construction industry organizations for redistribution to their members.
- Attendance at national industry organizational meetings.
- Implementation of special projects to increase compliance in the construction industry. These projects focus on increasing electronic filing and electronic deposit, increasing filing and payment compliance of Form 941 filers, and improving 1099 issuance.

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The Construction Center of Excellence has proactively engaged businesses and organizations working in the construction industry to identify issues of importance to that industry and to provide resolution of these issues. For additional information, please go to the construction area of IRS.gov.