What to Expect

Employment Tax Examination
The Initial Appointment

- Receive Phone Call
- Confirm with Appointment Letter
- Request for Books and Records Related to issues examined
The Examination

- Initial Interview
- Exam will review books and records for current year filed 941’s, 945’s, 1099’s, W-2’s, and/or W-4’s, etc.
The Adjustment to Tax

- Proposal of additional or reduction of tax.
- Based on evidence and application of the law.
- Customer given opportunity to provide additional evidence
The Examination Report

- Examination Report is issued
- Agree
- Disagree
Agree

- Sign an agreement and pay the tax
- Expectation of future compliance
Don’t Agree

- Specialist will explain your appeal rights
- A meeting will be offered with Manager to appeal
- 30 Day Letter Issued
- Forward to Appeals Division
APPEALS PROCESS

- Appeals Officer hears position
- Settlement Offered
- Accepted
- No Settlement accepted, proceed to Tax Court
VOLUNTARY COMPLIANCE

- Call Your Local FSLG Specialist

- FSLG Web Site: irs.gov/.govts