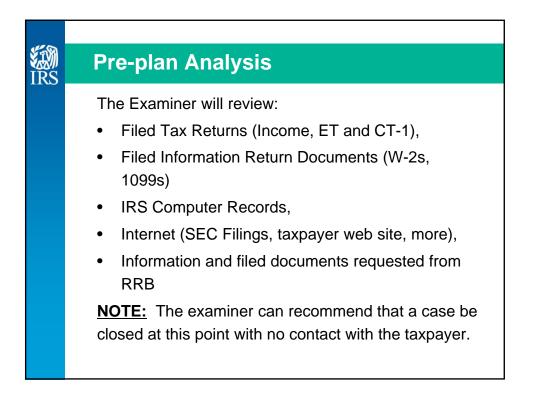
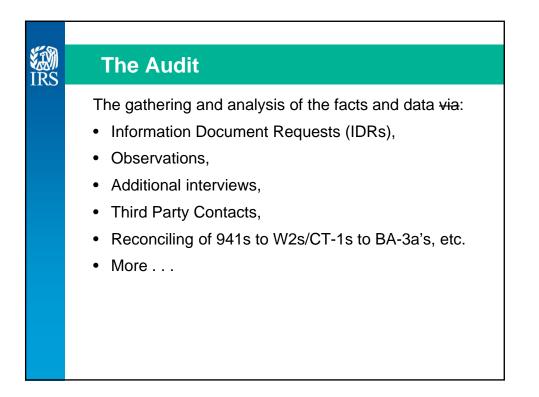


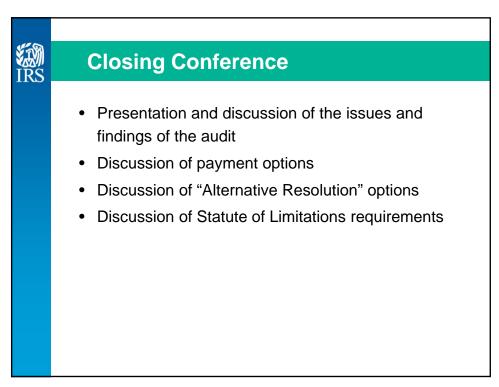
## **Overview of IRS Audit Process**

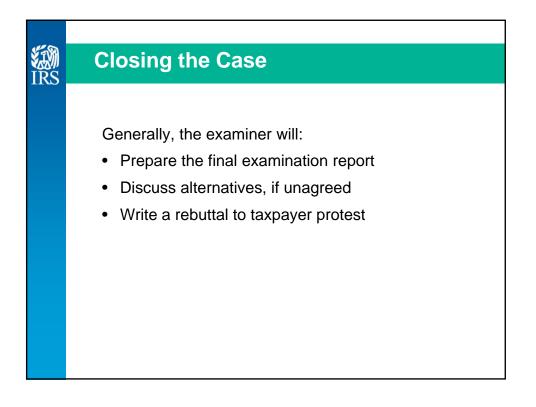
- Case assignment/Pre-plan analysis
- · Initial contact with taxpayer/meeting
- The audit
- Closing conference
- Case closing

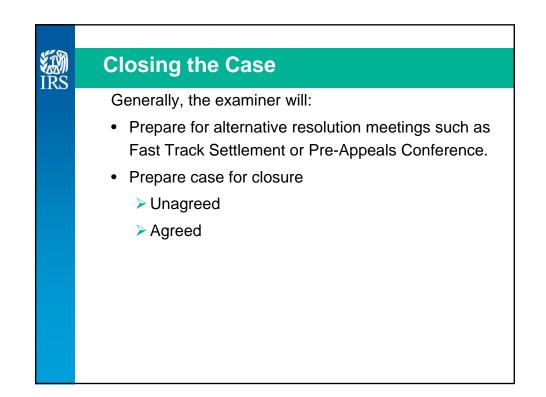




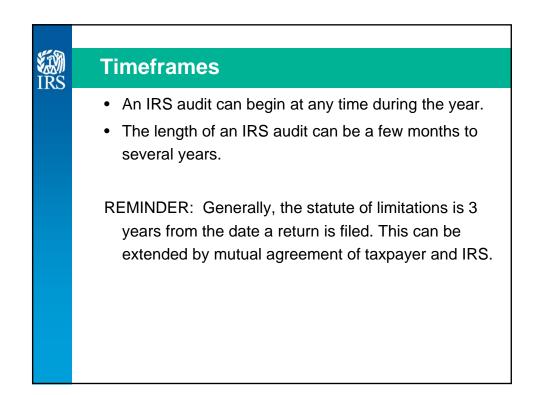








ins 1	Reminders
	IRS employment tax exam will include: • CT-1s • Forms 941 and Form 945 • W2s • 1099s IRS has no authority for RUIA Assessment Authority? • RRB – no • IRS – yes 3 Year Statute of Limitations? • RRB – yes for BA-3 • IRS – yes for CT-1and Form 941



<b>W</b> IRS	Where to find information?
	IRS Web site: <u>www.irs.gov</u>
	Publications:
	<ul> <li>Pub 1, Your Rights as a Taxpayer,</li> </ul>
	Pub 5, Your Appeal Rights
	<ul> <li>Pub 15, Employer's Tax Guide</li> </ul>
	<ul> <li>Pub 5146, Employment Tax Returns:</li> </ul>
	Examinations and Appeal Rights (NEW)

