

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**
- **Products/Publications: 15, 15A, 15B, 963, CD-ROM - 2000
Federal Tax Products**