



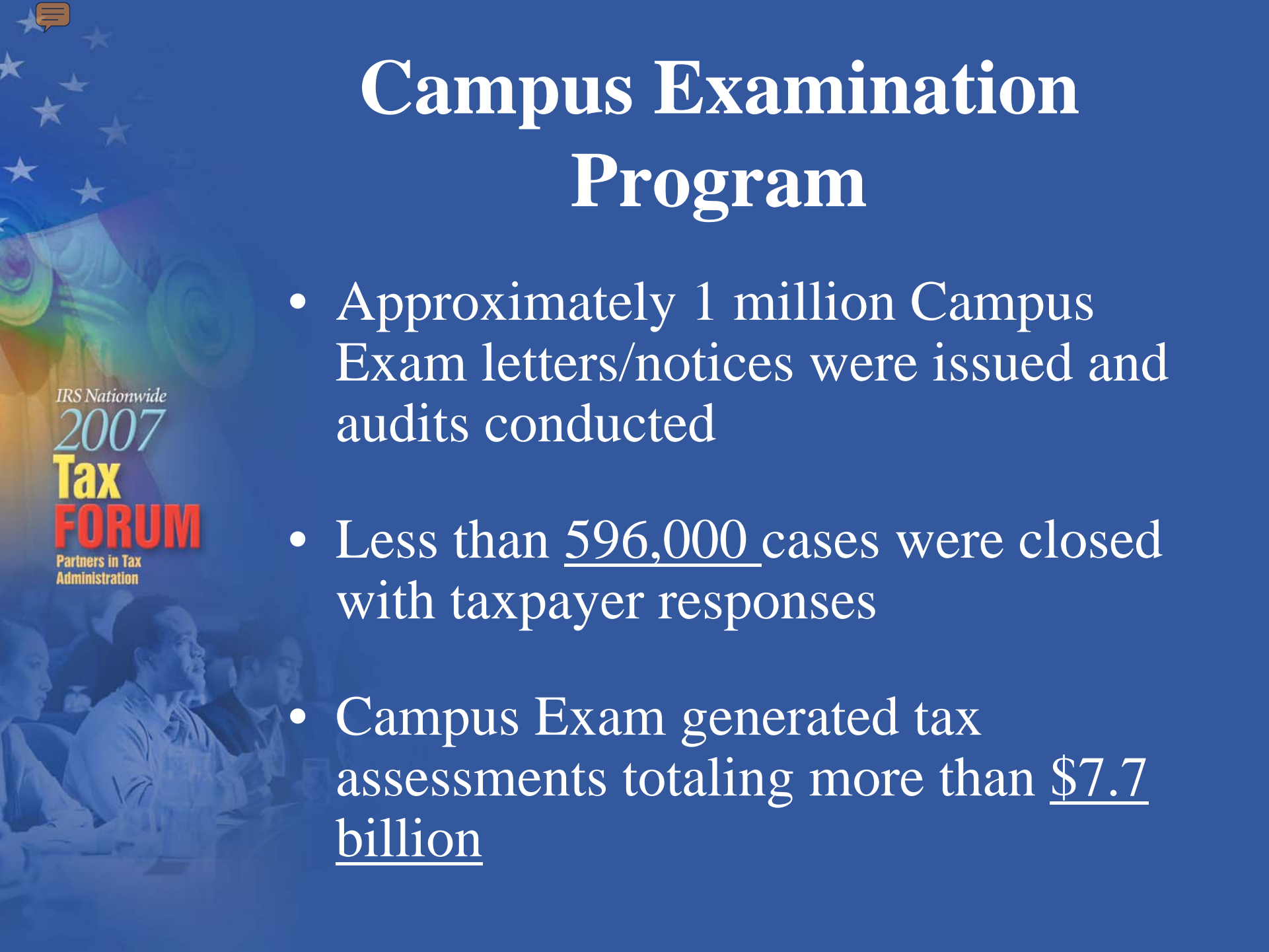
Campus Compliance Services

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Campus Examination Program

- Approximately 1 million Campus Exam letters/notices were issued and audits conducted
- Less than 596,000 cases were closed with taxpayer responses
- Campus Exam generated tax assessments totaling more than \$7.7 billion

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Campus Examination Letters and Notices

- A selection of taxpayer initial contact letters (ICLs) and notices are used to:
 - identify the issues being audited
 - request supporting information/documentation
- All ICLs and notices include:
 - Publication 3498-A
 - Form 886

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Campus Examination Letters and Notices

- Most common Campus Exam notices are CP 75 and CP 75A for EITC and dependency issues
- Most common Campus Exam ICLs are L566(SC/CG) and L566-B(SC/CG) with Form 4549



Helpful Hints/Common Mistakes

- Thoroughly read the ICL or notice
 - Form 886
 - Questionnaires
- Call the contact telephone number shown on the ICL or notice for any questions
 - Employee contact name

Helpful Hints/Common Mistakes

- Provide all requested information/documentation
- Respond in writing in the envelope provided
- Maintain accurate records for at least 3 years

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Helpful Hints/Common Mistakes

- Respond by the due date indicated on the ICL or notice
 - Without Form 4549
 - With Form 4549
 - 30 Day Letter
 - 90 Day Letter/Statutory Notice of Deficiency

Automated Underreporter Program

- IRS matches amounts reported on individual tax and information returns
- Third parties including employers, banks, brokers provide information returns to the IRS
- Initial match begins *after* original return due date - not a real-time process

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Responding to the Notice

- If the taxpayer disagrees with CP2000:
 - Respond in writing by due date
 - Provide a detailed statement that details why taxpayer disagrees
 - Attach relevant documents to support position
 - Provide a contact number

Responding to the Notice

- If the taxpayer agrees to the CP2000:
 - Do **not** file an amended return
 - Check box “A” on the CP2000 response page
 - Return the response page timely along with a check, money order or request for an installment plan

Reminders

- Keep good records of all annual income
- Report all income and follow the form instructions for where to report it
- Review the return before it is filed to ensure it includes all income
- Ensure payers have taxpayer's most current address

IRS.gov Outreach & Education Products

- *Virtual Small Business Tax Workshop DVD – 10-lesson interactive video*
- *Small Business Resource Guide CD-ROM*
- *Tax Calendar for Small Businesses and Self-Employed*
- *Tax Talk Today – Monthly Web cast for tax professionals*
- *E-News for Tax Professionals and E-News for Small Businesses – Weekly electronic newsletters*



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