

## General Audit Information

(TPI) new formula based on Income / Deduction

1. Where you live
2. Size of family
3. Occupation

(No longer use Adjusted Gross Income)

Last stage of (NRP) audits finishing up on S corps, and now moving to C corps and LLC's

Types of Audits:

1. No contact
2. Correspondence
3. Field Audit
4. Calibration Audit (line by line)

If the IRS shows up at your door, taxpayer rights (Pub 1) allow for representation, audit cannot continue until representation is obtained

We do not advise our clients to attend an Audit.

You may request the IRS case notes (auditors work papers) under code 6103

Do not sign an 872 Extension of the statute of limitation without a good reason