



Frequently Asked Questions: Resumption of Field Exam Activities

IRS Field Employees returned to work on Oct. 17, 2013, and resumed activities. Upon their return to the office, auditors will begin to review mail, voice messages, and their audit files as well as completing administrative tasks to reopen operations. After completing these tasks, auditors will begin to reach out to their assigned taxpayers to re-establish contact and discuss the steps needed to move forward on each audit. This process will take a number of business days to complete. The date you are contacted will vary depending on the number of exams your auditor has, the priority of their work and administrative tasks they need to accomplish.

I sent documents to my auditor but have not heard back. What should I do?

Your examiner will be reviewing mail they have received and will reach out to you to re-establish contact. It may take a number of business days before your auditor is able to make contact.

I planned on sending material to my auditor but did not do so since the government was shut down. What should I do now?

If you have assembled the material requested, you can immediately send the material to your auditor. You may call your auditor to discuss any items on your document request if you need clarification. Your auditor will also be reaching out to you to reestablish contact in the next several business days. During this contact, your auditor will be able to answer questions you have and will address the timeframe on when the requested information is due.

I sent my signed audit report and a check to my auditor during the shutdown. How do I know if they were received?

Once your auditor has completed their initial review of their inventory and associated mail received with each audit, they will reach out to you to confirm that they received your agreement and check.

How soon will examinations resume?

Once auditors have reviewed mail, voice messages, the status of their assigned inventory and completed administrative tasks to restart operations, they will begin to reestablish contact. This process will take a number of business days to complete.

My audit appointment was cancelled prior to the shutdown. When will it be rescheduled?

After completing the assessment of their assigned inventory, your examiner will reach out to you to reschedule your appointment. It will take a number of days before your auditor is able to reach out to their assigned taxpayers.

My audit appointment was scheduled for one of the days when the government was shutdown. I have not heard from my auditor. What should I do?

Since your auditor was furloughed during the shutdown, they were prohibited from performing their duties. Once your auditor has completed a review of their inventory, they will reach out to you to reschedule your appointment. This process will take several business days to complete.

I left a message for my auditor but have not received a call back.

Since your auditor was furloughed during the shutdown, they were prohibited from performing their duties. Upon their return, auditor will assess the status of their inventory. Your auditor will retrieve their messages and return calls, but it may take several business days before they are able to reach out.

When can I call my auditor to discuss my audit?

Each auditor will reach out to their assigned taxpayers after they review and assess the status of their assigned inventory. This may take several days. In the meantime, you can reach out to your auditor during normal business hours.

I received an audit report from my auditor giving me 10 days to respond. I was unable to respond due to the shutdown. How should I proceed?

If you have additional information you should send the information to your auditor or call them to discuss options. If you agree with the report, you can sign the report and return it to your auditor. Your auditor will also be reaching out to you to re-establish contact before they take additional actions on your case. At that time, they will discuss with you information still needed. It will take a number of days for your auditor to reach out to all of their assigned taxpayers.

I received a 30 day letter asking for my position on audit issues. Will the time limit be extended due to the shutdown?

Generally, you should continue to adhere to the original due date. If you are unable to meet that date, you may contact your assigned auditor to discuss options. Your auditor will also be reaching out to you to re-establish contact before they take additional actions on your case.

I received a statutory notice of deficiency during the shutdown. What should I do?

On cases where the statute of limitations expired prior to Oct. 30, 2013, the IRS issued Statutory Notice of Deficiency to protect the government's interest. If you received a Notice, you have 90 days to petition the tax court if you want to protest the adjustments. If you agree with the adjustments in the report, you can sign and return the report. If you feel you received the Notice in error, you can contact the person listed on the letter or your assigned auditors.

I filed a petition with the Tax Court during the government shutdown. What happens next?

We recognize it will take a period of time for the Tax Court to work through its backlog of petitions needed to be served on the IRS. The IRS will only make assessments when the legal assessment period (statute of limitation) is near expiration. For cases in which the legal assessment period (statute of limitation) is not nearing its expiration the IRS will delay defaulting those Notices and making assessments for the period in which the Tax Court needs to work through its backlog of petition.

I received a Form 872, Consent to Extend the Time to Assess Tax, from my auditor. It was mailed prior to the shutdown, but I received it after the shutdown started. What are my options?

The Form 872, Consent to Extend the Time to Assess Tax, was solicited to allow additional time for you and your auditor to address issues still open on your exam. Included with Form 872 you also received Publication 1035. Publication 1035 provides guidance and explains your options. If you have additional questions beyond those in the Publication, you can reach out to your assigned auditor. Your auditor will also be reaching out to you to discuss the process, but this may take several business days to accomplish.