Campus Compliance Services
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
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
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
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
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