

Penalties

Penalties may be assessed to your account, depending on the circumstances



## Notice Received

Auditor sends a letter stating which returns have been selected for an audit and listing documents to be provided



Deadline or Extension

Reply by deadline noted on the letter or contact the auditor and request a 30-day extension



ERC audit will be on the phone/mail or auditor may come to your business place or have you to go their office

Audit Meeting

IRS will formally assess the taxes due.
Option to pay the liability
or to appeal the audit

Tax Assessment

Option to Appeal the Audit



Diagram by Brager Tax Law Group ©2024



Auditor sends letter advising results of the ERC audit outlining the proposed changes, if any



After reviewing documents, auditor may propose changes to the account, and you can provide additional documentation at this time.



Auditor reviews documents provided and will request additional documentation if needed



Document Review



Brager Law Group

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