



# SB/SE Field Examination

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# SB/SE Exam and Field Exam

- SB/SE Field Exam hiring
- Marijuana/Cannabis
- National Research Program (NRP)
- Preparer Visits and Examinations
- Fast Track Settlement Program
- General IRS Audit Process – Returning to the Field
- Q & A



# General Information on SB/SE Examination and Field Exam

## Mission

The mission of SB/SE Examination is to provide SB/SE taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness.

SB/SE Examination has five functional operations:

- Field Examination
- Campus Examination/AUR
- Specialty Exam (Excise, Estate & Gift, Employment Tax, and BSA)
- Headquarters Examination
- Planning and Performance Analysis



# Exam Hiring

- FY21, Field Exam hired 867 enforcement examiners (RA enforcement hire = 645, RA pathways hire = 27, TCO enforcement hire = 195).
- FY22, SB/SE Exam plans to continue hiring 800 general program revenue agents and tax compliance officers (TCOs).



# Marijuana/Cannabis

- Marijuana business recordkeeping
- Compliance efforts surrounding the Marijuana Industry



# National Research Program

- The primary uses of NRP data are:
  - Updating return scores (more commonly referred to as DIF score)
  - Tax Gap and Compliance estimation
  - EITC and other payments for Improper Payments Elimination and Recovery Act (IPERA) of 2010 reporting
  - Issue and compliance modeling; and
  - Use by externals (TIGTA, GAO, JCT, Treasury, etc.)



# Preparer Visits and Examinations

- Pre-Filing season due diligence visits
- Pre-Filing season Knock and Talk visit
- Filing season Electronic Return Originator (ERO)



# Fast Track Settlement Program

## Benefits

- Speedier case resolution
- Lower costs for the taxpayer
- Flexibility





# General IRS Audit Process Information

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- General [IRS audit](#) process information
- [Publication 1, Your Rights as a Taxpayer](#)
- [Publication 556, Examination of Returns, Appeal Rights and Claims for Refund](#)

## Focus on Returning to the Field after COVID



# Questions & Answers

**Q & A**