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HOW TO SURVIVE AN IRS INTERVIEW

By Victor Sy, CPA

How to respond - from your perspective:

1. Do not volunteer information.
2. Answer the questions honestly.
3. If you do not know the answer, just say “I don’t know.”
4. If a question is not clear, pause for a moment to give your representative a chance to clarify, object to, or reword the question.
5. If you don’t feel comfortable, ask for a short break to discuss with representative in private.

How to interview - from the IRS agent’s perspective:

1. Maintain a friendly and professional demeanor.
2. Establish a rapport with the taxpayer.
3. Recognize that an IRS audit is often a once-in-a-lifetime experience for the taxpayer, so the taxpayer may be tense or nervous.
4. You may find it easier to adhere to a fixed pattern of interviewing, or to rely on an outline. The outline serves only as aids and not as substitutes for original and spontaneous questioning. A carefully planned outline will provide enough leeway to allow the examiner to better cope with any situation that may occur and permit him/her to develop leads that may arise.
5. Any answer apparently relative to a pertinent matter, that is not complete and to the point should be followed up by questioning the taxpayer about all knowledge he/she has concerning every facet of the topic. The examiner should follow through on every pertinent lead and incomplete answer.
6. To obtain answers that are complete and accurate:
 - Ask questions that require narrative answers, avoiding “yes” and “no” questions whenever possible.
 - Avoid leading questions.
 - Question the taxpayer about how he/she learned what he/she states to be fact.
 - Concentrate more on the answer than on the next question.
 - To maintain control of the interview, establish the pace and direction, and continually assess whether the taxpayer is giving pertinent information or rambling.