

Congress of the United States
U.S. House of Representatives
Committee on Small Business
2361 Rayburn House Office Building
Washington, DC 20515-0315

NOTICE OF HEARING

September 14, 2016

11:00 A.M. 2360 Rayburn House Office Building

TO: Members, Committee on Small Business

FROM: Steve Chabot, Chairman

DATE: Wednesday, September 7, 2016

The Committee on Small Business will meet for a hearing titled, *IRS Puts Small Businesses through Audit Wringer*. The hearing is scheduled to begin at **11:00 A.M. on Wednesday, September 14, 2016 in Room 2360 of the Rayburn House Office Building.**

The Internal Revenue Service (IRS) is in the unique position of being both tax collector and tax code enforcer. The enforcement part of its responsibility is achieved primarily through the examination, or audit, process. The IRS has fairly clear internal guidelines when auditing large businesses, but the conduct of small business audits seems less well regulated, often resulting in confusion and frustration on the part of small business taxpayers. The Committee will meet to examine how small businesses are being treated during the audit process.

A staff briefing will be held at 2:00 P.M. on Monday, September 12, 2016 in Room 2360 of the Rayburn House Office Building.

If you or your staff have any questions, please contact Kimberly Pinter, Tax Counsel for the Committee, at 202-225-5821.