

Sen. Peter J. Roskam

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1 AMENDMENT TO HOUSE BILL 4977 AMENDMENT NO. . Amend House Bill 4977 on page 2, by 2 3 replacing lines 19-22 with the following: 4 "to provide in writing to the taxpayer (i) the audit findings and (ii), unless the taxpayer declines, the audit methods and 5 procedures (but not information concerning audit selection 6 methods). The auditor must, at the request of the taxpayer, 7 provide written information as to what records constitute the minimum requirements for record-keeping. If the auditor recommends changes in the record-keeping process, these 10 recommendations must be provided in writing to the taxpayer.".