



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

October 31, 2013

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MEMORANDUM FOR DIRECTOR, FIELD COLLECTION AREA OPERATIONS  
(WESTERN)  
DIRECTOR, SB/SE CAMPUS COMPLIANCE SERVICES

FROM: Dretha Barham /s/ *Dretha Barham*  
Director, Collection Policy

SUBJECT: Reissuance of Interim Guidance: International Cases  
Meeting ASFR Referral Criteria

The purpose of this memorandum is to reissue the interim guidance memorandum, SBSE-05-1112-086, *Interim Guidance: International Cases Meeting ASFR Referral Criteria* dated November 7, 2012. This memorandum provides interim guidance and procedures to international revenue officers when closing cases as "Transfer to ASFR (IMF Only)."

The ASFR Unit is currently not accepting international standalone Del Ret closures under IRM 5.1.11.6.3.1. All Cases meeting ASFR criteria under IRM 5.1.11.6.3.1 will be referred to the Memphis Campus. In the interim, international revenue officers should follow the closing instructions under IRM 5.1.11.6.3.2(2) and select the "Exam Referral" option listed below:

1. Select "Exam Referral" on ICS to close the ICS Del Ret module(s).
2. Document the total IRP amount(s) for each tax year in the ICS history.
3. Document the reason for not using ASFR referral in the ICS history "ASFR International block".
4. Prepare a secure email "e-referral" to the Memphis campus using the email address \*CTR CS HINF-SFR GCP.
5. Use "HINF-SFR" as the subject of your email.
6. Include the following in your email message: Subject: HINF-SFR, Taxpayer's TIN: NNNNNNNNN (no dashes), Non-filed Tax Year(s), and Total IRP Income: YYYY.

The criteria for ASFR referral under IRM 5.1.11.6.3.1 will remain the same. Once new guidelines have been established, these will be included in IRM 5.1.11.6.3.1.

If you have any questions, please contact me, or a member of your staff may contact Gary Vinluan, Senior Policy Analyst, Global Strategic Compliance.

cc: Director, Field Collection  
Director, Filing & Payment Compliance (SB/SE)  
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