

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



SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 12, 2012

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MEMORANDUM FOR EMPLOYMENT TAX TERRITORY MANAGERS, GROUP
MANAGERS AND SPECIALISTS

FROM: John Tuzynski /s/ *John Tuzynski*
Chief, Employment Tax Operations

SUBJECT: Delinquent Forms W-2/W-2c Not Secured by Examiner

The purpose of this memorandum is to clarify instructions to the field on procedures to follow when taxpayers are allowed additional time to provide Form(s) W-2 or W-2c at the conclusion of an agreed examination. IRM 4.23.8.10.2 (1) and (2) will be updated to read:

(1) When Form(s) W-2/W-2c are not obtained from the employer at the conclusion of an agreed case, the examiner will provide instructions to the taxpayer on where and when to send the completed Forms. The examiner will notate in the "Other Instructions" section of Form 3198 or Form 3198-A, "Maintain tickler file – Employer to forward Forms W-2 and /or W-2c to CCP."

(2) The examiner will prepare a separate folder, clearly labeled "tickler file", in their closed case files. This folder will include:

- Form 4668, with the appropriate mailing address entered at the bottom, for each year examined,
- The RAR with a full explanation of the issues, and a copy of the agreement Form,
- A list of employees whose wages will be reported on the expected Forms W-2/W-2c.

This file will be maintained by Centralized Case Processing (CCP). If an employer fails to file Form W-2/W-2c's by February 28 of the subsequent year, CCP will send the tickler file flagged as a "Penalty Case Referral" to Employment Tax Centralized Workload Selection and Delivery for review and possible assignment to a field group.

If you have any questions concerning this process, please contact Senior Policy Analyst Lynne McCoy at 502-420-1585 or Lynne.McCoy@irs.gov.