

IRM PROCEDURAL UPDATE

DATE: 07/10/2015

NUMBER: WI-21-0715-1147

SUBJECT: Fax Number for Form 2290, Schedule 1

AFFECTED IRM(s)/SUBSECTION(s): 21.7.8.4.2.4

CHANGE(s):

IRM 21.7.8.4.2.4(6) - Updated fax number to reflect the new fax number for Form 2290, Schedule 1.

6. Use the chart below to assist an established (after the first year) Form 2290 filer with securing a replacement Schedule 1.

NOTE: If the taxpayer calls the Excise toll-free line and indicates a stamped Schedule 1 is required within 24 to 48 hours (i.e., the taxpayer is calling from a state Department of Motor Vehicles (DMV) office), this will be considered an emergency situation.

Scenario	If Taxpayer	And	Then
1	Filed the return electronically (e-file)	Paid the tax	Advise the taxpayer to secure the Schedule 1 from their software developer/transmitter (online vendor). If the taxpayer does not have access to the vendor's website and the taxpayer needs a Schedule 1 immediately, follow these steps: <ol style="list-style-type: none">1. Secure the Schedule 1 via the Employee User Portal (EUP).2. Verify the tax has been paid in full.3. Stamp the Schedule 1 with the official IRS "Received" or "Received with Remittance" date stamp, using the date of the payment shown

			on CC BMFOLT, or, if no tax due, the date the return was filed.
2	Has not filed a return, not paid the tax	This is an emergency	<p>Provide the following options:</p> <ul style="list-style-type: none"> ○ The taxpayer may e-file the Form 2290. Direct the caller to the IRS e-file provider link at www.irs.gov/trucker. ○ The taxpayer may visit the nearest Taxpayer Assistance Center (TAC), to file a return, pay the tax, and have the Schedule 1 stamped.
3	Has not filed a return, not paid the tax	This is not an emergency	<p>Provide the following options:</p> <ul style="list-style-type: none"> ○ The taxpayer may e-file the Form 2290. Direct the caller to the IRS e-file provider link at www.irs.gov/trucker. ○ The phone assistor may assist the caller with securing a blank Form 2290 and provide preparation guidance, if needed. ○ The taxpayer may visit the nearest Taxpayer Assistance Center (TAC), to file a return, pay the tax, and have the Schedule 1 stamped.
4	Filed a return, paid the tax, has a copy of the Schedule 1	This is an emergency situation	<p>Provide the following options:</p> <ul style="list-style-type: none"> ○ The phone assistor may assist the caller with obtaining a replacement

			<p>Schedule 1 by following these steps:</p> <ol style="list-style-type: none"> 1. Advise the caller to fax a copy of the Schedule 1 to the local fax number. 2. Verify the return has been filed and the tax paid in full. 3. Stamp the Schedule 1 with the official IRS "Received" or "Received with Remittance" date stamp, using the date of the payment shown on CC BMFOL, or, if no tax was due, the date the return was filed. Fax or mail the Schedule 1 to the taxpayer. <ul style="list-style-type: none"> o The Taxpayer may visit the nearest Taxpayer Assistance Center (TAC) to obtain a stamped Schedule 1.
5	Filed a return, paid the tax, did not keep a copy of Schedule 1, can provide you with the VIN(s)	This is an emergency situation	<p>Provide the following options:</p> <ul style="list-style-type: none"> o The phone assistor may assist the caller with obtaining a replacement Schedule 1 by following these steps: <ol style="list-style-type: none"> 1. Prepare a new Schedule 1 for taxpayer by duplicating the original in its entirety. 2. Verify the return has been filed and the tax paid in full.

			<p>3. Stamp the Schedule 1 with the official IRS "Received" or "Received with Remittance" date stamp, using the date of the payment shown on CC BMFOLT, or, if no tax was due, the date the return was filed.</p> <p>4. Advise the caller that the IRS will review the original return and match the VIN numbers with the VIN numbers provided by phone. If the VIN numbers do not match, the IRS will assess any additional tax due and issue a balance due notice.</p> <ul style="list-style-type: none"> ○ The taxpayer may visit the nearest Taxpayer Assistance Center (TAC) to obtain a stamped Schedule 1.
6	Filed a return, paid the tax, did not receive stamped Schedule 1	This is not an emergency situation	<p>Provide the following options:</p> <ul style="list-style-type: none"> ○ The taxpayer may be able to use an acceptable proof of payment substitute. Probe the caller and determine whether a substitute applies to the situation (See IRM 21.7.8.4.2.3, Form 2290, Required Proof of Payment.) ○ The phone assistor may assist the caller with obtaining a replacement

			<p>Schedule 1 by following these steps:</p> <ol style="list-style-type: none">1. Verify the return has been filed and the tax paid in full.2. Advise the caller we can request the original Form 2290 and send a copy of the Schedule 1. This process may take 4 to 6 weeks.3. If the caller prefers not to wait, provide the caller with the Form 2290, Schedule 1, Expedite Fax Line number (855-386-5124) OR advise the taxpayer to visit the nearest Taxpayer Assistance Center (TAC) to obtain a stamped Schedule 1.
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