

IRM PROCEDURAL UPDATE

DATE: 02/07/2014

NUMBER: WI-22-0214-0280

SUBJECT: Prior Year Return Preparation updated to reflect Field Assistance will not provide return preparation service in 2014.

AFFECTED IRM(s)/SUBSECTION(s): 22.30.1.3.10.2

CHANGE(s):

IRM 22.30.1.3.10.2- Updated to reflect Field Assistance will not provide return preparation service in 2014.

1. Please refer to IRM 21.3.4.10, *Return Preparation Assistance*. Experienced volunteer sites with the necessary software and reference materials are limited to preparing prior year tax returns that are within three years of the current tax year. If the taxpayer requires assistance with an older tax return (beyond the three year period), sites should refer them to www.irs.gov or a professional preparer.