MEMORANDUM FOR: COMMISSIONER, LARGE BUSINESS & INTERNATIONAL, COMMISSIONER, SMALL BUSINESS/SELF EMPLOYED, AND COMMISSIONER, TAX EXEMPT AND GOVERNMENT ENTITIES

FROM: Roheel P. Subhani

Acting Director, Specialty Policy

SUBJECT: Temporary Guidance on Additional Use of Letter 1024-T

This memorandum issues guidance on an additional use of Letter 1024-T, Employment Tax Return Accepted as Filed, until IRM 4.23.10 and IRM 4.23.12 are revised. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: To communicate a change in processing returns when the case will not be closed after receiving the return although it is accepted as filed with no additional tax assessment during examination.

Background/Source(s) of Authority: Taxpayers may provide late employment tax returns during an examination. Those returns are assessed within seven days of receipt or are processed through a partial assessment. In the past where there is no additional tax assessment during the examination, examiners would send a no-change letter to close the case. Taxpayers were often confused on why they were receiving a no-change letter when they have submitted returns showing tax.

Procedural Change: To provide better communication with taxpayers, Letter 1024-T should be used for returns that are:

1. Accepted as filed and processed within seven days of receipt
2. Are processed as a partial assessment and with no additional tax assessment.
Note: The 07/2021 revision of the Letter 1024-T has a new “Show Selectable Paragraph Pages” button at the top. Examiners should use this button to select the paragraph(s) most appropriate for the taxpayer's situation.

**Effect on Other Documents**: This guidance will be incorporated into IRM 4.23.10, *Report Writing Guide for Employment Tax Examinations* and 4.23.12, *Delinquent Return Procedures* by January 27, 2024

**Effective Date**: January 27, 2022

**Contact**: If you have questions, you may contact Crystal A. Stinson, SB/SE Employment Tax Policy at (859) 282-3821 or by email at: Crystal.A.Stinson@irs.gov

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