



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 12, 2019

Control No: SBSE-04-1219-0051
Expiration Date: December 11, 2021
Affected IRMs: IRM 4.23.12.4.2
Exhibit 4.23.12-1

MEMORANDUM FOR: LARGE BUSINESS & INTERNATIONAL (LB&I), TAX EXEMPT/GOVERNMENT ENTITIES (TE/GE), AND SMALL BUSINESS/SELF EMPLOYED (SB/SE) EMPLOYEES AFFECTED BY EMPLOYMENT TAX POLICIES AND PROCEDURES

FROM: Daniel R. Lauer Daniel R. Lauer Digitally signed by Daniel R. Lauer
Date: 2019.12.12 13:17:31 -05'00'
Director, SB/SE Specialty Examination Policy

SUBJECT: Processing Delinquent Employment Tax Returns with Delinquent Return Controls (No TC 150 posted)

Purpose: This memorandum provides guidance on processing delinquent employment tax returns with delinquent controls. IRM 4.23.12 *Delinquent Return Procedures* will incorporate these changes. Please ensure that this information is distributed to all affected employees within your organization.

Background/Source(s) of Authority: Current procedures in IRM 4.23.12.4.2(3) refer examiners to IRM 4.4.9.5 *Delinquent Return Secured - No TC 150 Posted*, for initial processing instructions when examiners secure delinquent employment tax returns after having established controls. Due to the closure of the Covington, KY Campus, processing instructions for delinquent returns must be revised. Delinquent returns formerly sent to Covington, KY are now to be sent to either Ogden, UT or Kansas City, MO depending on where the return was filed.

Procedural Change: These instructions will be included in revised IRM section 4.23.12.4.2, *Processing Delinquent Returns under either Delinquent or SFR Controls*, to read as follows.

(3) If the examiner secures a delinquent employment tax return from the taxpayer after establishing controls using the Delinquent Return procedures outlined in IRM 4.23.12.4.1(2), (No TC 150 SFR), refer to IRM 4.4.9.5, *Delinquent Return Secured - No TC 150 Posted*, for initial processing instructions for the delinquent return. Once the steps contained in IRM 4.4.9.5.1, through IRM 4.4.9.5.12.2, *Assessment Statute Expiration Date (ASED)*, are completed, mail the delinquent return, Form 13133, *Expedite Processing Cycle*, and Form 3210, *Document Transmittal*, to Submission Processing at the appropriate campus listed in Exhibit 4.23.12-1, *Delinquent Return Campus Mailing Addresses*.

- If additional adjustments are necessary or the case cannot be closed within seven days, process the delinquent return as noted above in IRM 4.23.12.4.1(3) and continue to work on audit development. Wait until the delinquent return has posted (TC 150) before submitting the case for final closure.

In addition, new Exhibit 4.23.12-1 will provide the corrected campus mailing addresses:

**Exhibit 4.23.12-1
Delinquent Return Campus Mailing Addresses**

If Return is filed in:	Then Mail to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, or Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, or Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0005

Effect on Other Documents: This guidance will be incorporated into IRM 4.23.12.4.2 & IRM Exhibit 4.23.12-1 by December 11, 2021.

Effective Date: December 12, 2019

Contact: If you have any questions concerning this interim guidance, contact Laird MacMillan, Policy Analyst, SB/SE Employment Tax Policy at (763) 347-7383.

Distribution:

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