



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 7, 2012

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MEMORANDUM FOR DIRECTOR, COLLECTION AREA OPERATIONS  
(NORTH ATLANTIC)

DIRECTOR, CAMPUS COMPLIANCE OPERATIONS

FROM: Scott Reisher /s/ [Scott Reisher](#)  
Director, Collection Policy

SUBJECT: International Cases Meeting ASFR Referral Criteria

This memorandum provides interim guidance and procedures to international revenue officers when closing cases as "Transfer to ASFR (IMF Only)."

The ASFR Unit is currently not accepting international standalone del ret closures under IRM 5.1.11.6.3.1. All Cases meeting ASFR criteria under IRM 5.1.11.6.3.1 will be referred to the Memphis Campus. In the interim, international revenue officers should follow the closing instructions under IRM 5.1.11.6.3.2(2) and select the "Exam Referral" option listed below:

1. Select "Exam Referral" on ICS to close the ICS Del Ret module(s)
2. Document the total IRP amount(s) for each tax year in the ICS history
3. Document the reason for not using ASFR referral in the ICS history  
"ASFR International block"
4. Prepare a secure email "e-referral" to the Memphis campus using the email address  
\*CTR CS HINF-SFR GCP
5. Use "HINF-SFR" as the subject of your email
6. Include the following in your email message

Subject: HINF-SFR

Taxpayer's TIN: NNNNNNNNN (no dashes)

Non-filed Tax Year(s) and Total IRP Income: YYYY \$\$,\$\$\$

The criteria for ASFR referral under IRM 5.1.11.6.3.1 will remain the same. Once new guidelines have been established, these will be included in IRM 5.1.11.6.3.1.

If you have any questions or need additional information, please contact me or Michelle Alvarado, Program Manager, Global Strategic Compliance, or a member of your staff may contact David Colon or Gary Vinluan, Senior Program Analyst, Global Strategic Compliance.

cc: [www.irs.gov](http://www.irs.gov)