

IRM PROCEDURAL UPDATE

DATE: 02/08/2016

NUMBER: WI-03-0216-0283

SUBJECT: ACTC Referrals to Exam

AFFECTED IRM(s)/SUBSECTION(s): 3.21.263.5.2.3.9

CHANGE(s):

IRM 3.21.263.5.2.3.9(2) deleted processing of ACTC referrals to Exam.

2. Refer to the following list of reminders for all Form 1040 Sorts:
 - o Remove any return that does not belong and place it in the appropriate sort
 - o Check for any attached state tax returns and if found, remove and bundle with a cover sheet.
 - o Check for a date stamp if a prior year return or a current year return received after 4/22/cycle (CY).
 - o Check to ensure every name on the tax return has a TIN (i.e., SSN, ITIN) or status ("ITIN Rejected" or "No W-7"). If missing, staple a Tax Examiner Action Sheet to the batch cover sheet to be returned back to the tax examiner.
 - o Verify that only related forms and schedules are behind the tax return. Remove any other items (i.e., supporting documentation, Form W-7).
 - o If found, remove copies of remittance. Write the assigned ITIN on the copy and place in the remittance basket only if edited with the Accounting DLN to be routed to the Accounting Operation.
 - o Remove all envelopes and separate into domestic and international mail. Insure that Form 14433 is correctly addressed. Bundle into groups of 50.
 - o Count the Forms W-7 in assigned and rejected folders. Write the count on the short slanted side of the 2" folder in red ink. Put your SEID under the count.
 - o Count the Forms W-7 in the suspense folder. Write the count and your SEID on the back of the colored 10194 card.
 - o Complete a cover sheet and attach it to the bundle of returns.
 - o Deliver to the correct designated basket on the Release Tower.
 - o Enter the number of Form 1040s reviewed on a Daily Batch Control Sheet.