

## IRM PROCEDURAL UPDATE

**DATE:** 12/02/2015

**NUMBER:** WI-21-1215-1730

**SUBJECT:** Receipt for Tax Returns

**AFFECTED IRM(s)/SUBSECTION(s):** 21.3.4.8.2

**CHANGE(s):**

### **IRM 21.3.4.8.2 Receipt For Tax Returns updated procedures for providing a copy**

1. A stamped copy of the front page of the tax return serves as proof of filing. Employees are to only provide a photocopy of the first page or stamp a provided photocopy of a return if the taxpayer insists. Do not stamp any tax returns completed in pencil.
2. Do not stamp a "duplicate" tax return. Advise the taxpayer that they have to wait for processing. If the return is not processed after eight weeks, accept the duplicate tax return and notate in red "duplicate" on top of the tax return.
3. See IRM 21.3.4.8, *Receipt of Tax Returns*, for returns received from tax return preparers.
4. If tax returns are accepted from practitioners, at managerial discretion, practitioners are required to provide copies of their client's returns or a transmittal list to be stamped as proof of filing. Practitioners may request "receipted" copies for a large number of their clients' returns. If you cannot provide this service while the practitioner is in the office and the practitioner insists, inform him/her you will forward the stamped copies or transmittal list as soon as it is practical. Send the copies to the taxpayer's address listed on the return or the office of the paid preparer.