IRM PROCEDURAL UPDATE

DATE: 08/23/2018

NUMBER: sbse-04-0818-1191

SUBJECT: Post Publication Revision to 4.19.3, IMF Automated Underreporter (AUR) Program

AFFECTED IRM(s)/SUBSECTION(s): 4.19.3

CHANGE(s):

IRM 4.19.3.8.10.3(6) bullet for COD "G" - revised Exception to a Caution to say delete all elements of 1099R IRs with COD "G" that are not system deleted

6. Do not pursue 1099R IRs with COD codes of:

   NOTE: The system will delete (mark with "X") all elements of the 1099R IR

   o 6
   o G

   CAUTION: Delete all elements of 1099R IRs with COD "G" that are not system deleted (marked with "X").

   o H
   o N
   o P
   o Q
   o R
   o T
   o W

IRM 4.19.3.21.3.6(4) d - revised instruction to say if any response is received, when a taxable amount on a 1099R IR with COD "G" was pursued previously, delete the issue whether or not the response specifically addresses the issue

4. The explanation is acceptable when the TP states or provides:

   REMINDER: If accepting the TP explanation for an IRA Deduction or Form 1099-R Distribution, review the Retirement Saving Credit window to ensure entries are correct per the TP response.
a. The retirement distribution was rolled over and provides Form 5498 or similar documentation. See (6) below if the response indicates rollover was not timely (within 60 days) and (7) below if response indicates rolled over to a Roth IRA.

NOTE: Military retirement distributions and 1099R IRs with COD "E", "L", "3", "5", and "8" cannot be rolled over.

c. Documentation reflects rollover fees and the amount of the fees match the U/R amount.
d. Any response, when a taxable amount on a 1099R IR with COD "G" was previously pursued, delete the issue whether or not it was specifically addressed in the response.
e. The distribution was.
f. The TP indicates.
g. The TP indicates.
h. The distribution is an.
i.
j.
k.
l. The Simple IRA distribution (COD "S" was rolled over (provides Form 5498 or similar documentation).

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m. The Roth IRA Distribution was rolled over (provides Form 5498 or similar documentation).

n. The Roth IRA Distribution.

o. The Roth IRA Distribution.

p. The Roth IRA Distribution.

q. The IRA (traditional or ROTH) distribution.

r. The IRA Distribution.

s. The distribution is a life insurance policy surrendered for cash and.

t. The distribution is a life insurance policy surrendered for cash and.

See IRM 4.19.3.8.10.7, IRA Distributions, for further information.