

IRM PROCEDURAL UPDATE

DATE: 05/10/2024

NUMBER: ts-21-0524-0637

SUBJECT: Updating Requesting Copies of Audit Reports

AFFECTED IRM(s)/SUBSECTION(s): 21.5.10.4.4

CHANGE(s):

IRM 21.5.10.4.4 Updated where to send Request for copies of Audit Reports. Changes made due to procedural updates.

(1) Follow instructions in the table below to request copies of an audit report:

IF	AND	THEN
The taxpayer is requesting a copy of their audit report	A Transaction Code (TC) 421 is present on the module(s)	<ol style="list-style-type: none">1. Refer a Form 4442/e-4442, Inquiry Referral, to Exam at the campus based on the Primary Business Code (PBC). Research Command Code (CC) AMDISA or CC TXMOD for the PBC. All campus examinations reflect an Employee Group Code (EGC) of (5XXX).2. Select "IRM" referral type and category "Audit Reports (copies)."3. Note on Form 4442/e-4442:<ol style="list-style-type: none">a. the DLN of the audit assessment (usually the TC 300), andb. the controlling DLN on CC TXMOD or CC IMFOBT.4. Specify which year(s) the taxpayer is requesting.5. If there is more than one audit on the same year, identify which audit the taxpayer is questioning.6. For separated or divorced taxpayers, prepare the Form 4442/e-4442 referral under the requesting taxpayer's TIN, with all the above information. Provide specific mailing instructions and address.
The taxpayer is requesting a copy of their audit report	A TC 421 is not present on the module(s)	TS Campus or SBSE Campus: Transfer call per procedures in IRM 21.5.10.5, TS Accounts Management Call Transfers to Exam.

(2) Advise the taxpayer it may take up to 60 days to receive the copy of the audit report. Do not charge the taxpayer for a copy of audit report. Forward the request to the campus where the audit occurred.

- a. TS employees - Refer to SERP Who/Where at Form 4442 Referral Fax Numbers for Exam fax numbers.
- b. SB/SE employees - Refer to SERP Who/Where Audit Reconsideration Requests, Central Reconsideration Unit (CRU) Addresses.