



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.28.1

DECEMBER 22, 2022

EFFECTIVE DATE

(01-01-2023)

PURPOSE

- (1) This transmits revised IRM, 3.28.1, Special Processing Procedures: Information Referral Receipt and Routing for Form 3949-A.

MATERIAL CHANGES

- (1) IRM 3.28.1.2.2 Box 20, Missing/Lost/Stolen Refund, changes for clarity. IPU 22U0232 issued 02-04-2022.
- (2) IRM 3.28.1.2.2 Box 26, Debit Cards, updated routing address. IPU 22U0262 issued 02-10-2022.
- (3) IRM 3.28.1.2.2 Update to routing guidance in 5a, CI Crimes, and 16b, Large Business & International (BOD LM) due to renumbering of Boxes 9 through 28. IPU 22U0354 issued 03-08-2022.
- (4) IRM 3.28.1.2.2 Box 12, Identity Theft IDT (Tax Related) and Box 13, Identity Theft (IDT), Added ID1 and IDT4 instruction for routing procedures. IPU 22U0457 issued 04-01-2022.
- (5) IRM 3.28.1.2.2 Correction to BOD listing and box numbering due to removal of Box 8, Frivolous or Tax Avoidance Arguments. IPU 22U0722 issued 06-14-2022.
- (6) IRM 3.28.1.2.2 Box 7, Specialty Tax, update to routing guidance adding Identification Issues to Estate/Gift Tax and Employment Tax issues. IPU 22U0850 issued 07-28-2022.
- (7) IRM 3.28.1.2.2 Box 1a and 1b, SBSE Campus Exam address update. IPU 22U0925 issued 09-01-2022.
- (8) IRM 3.28.1.2.2 Box 20, Missing/Lost/Stolen Refund, removed route to Fresno Refund Inquiry Stop B2007. All routing is to ICT to be scanned. IPU 22U0971 issued 09-26-2022.
- (9) IRM 3.28.1.2.2 Update to Official Use Only interim guidance on routing and issue identification criteria to Box 4, SB/SE Field Exam. IPU 22U1093 issued 11-18-2022.
- (10) IRM 3.28.1.2.2 Added exam criteria Exception to Box 12, Identity Theft IDT (Tax Related). IPU 22U1125 issued 11-25-2022.
- (11) IRM 3.28.1.2 Removal of CI unrestricted Office Use Only (OUO) tolerance. Restricted OUO tolerance listed in CI Box 5.
- (12) IRM 3.28.1.2 Added research tool Integrated Data Retrieval System (IDRS).
- (13) IRM 3.28.1.2.2 Removed paragraph 5 reference to TIGTA Form 2070-A. TIGTA has on-line process and Form 2070-A is obsolete.
- (14) IRM 3.28.1.2.2 Removed Box 5b, CI Financial Crimes, and moved criteria to Box 4, SBSE Field Exam Issues. Renumbered Box 5a to 5.
- (15) IRM 3.28.1.2.2 Update to Box 5, CI Financial Crimes, routing organization code.
- (16) IRM 3.28.1.2.2 RICS/RIVO, Box 6, removed Form W-2G's per BOD instruction.

- (17) IRM 3.28.1.2.2 Box 15, Live Returns and/or Forms 1040, Form 1040X, added Mail Stop to Batching route of Form 1040X.
- (18) IRM 3.28.1.2.2 Box 27, Innocent Spouse, update to routing procedures and routing address.
- (19) Exhibit 3.28.1-1 Added Primary Business Code Routing Guide due to the removal of content from IRM 3.10.72-1. IPU 21U0036 issued 01-04-2021.
- (20) Exhibit 3.28.1-1 Updated routing address per BOD. IPU 21U1024 issued 08-06-2021.
- (21) Exhibit 3.28.1-1 Correction to Western Area and Southwest Area zip codes.
- (22) Editorial changes made throughout to update titles, form names, grammar, and punctuation.

EFFECT ON OTHER DOCUMENTS

IRM 3.28.1 dated December 15, 2020 (effective date January 01, 2022), is superseded. The following IRM procedural updates have been incorporated into this IRM: IPU 22U0232 issued 02-04-2022, IPU 22U0262 issued 02-10-2022, IPU 22U0354 issued 03-08-2022, IPU 22U0457 issued 04-01-2022, IPU 22U0722 issued 06-14-2022, IPU 22U0850 issued 07-28-2022, IPU 22U0850 issued 07-28-2022, IPU 22U0925 issued 09-01-2022, IPU 22U0971 issued 09-26-2022, IPU 22U1093 issued 11-18-2022, IPU 22U1125 issued 11-25-2022.

AUDIENCE

These procedures apply to Wage and Investment (W&I) Submission Processing Document Perfection Operation (DPO) employees located in Ogden.

James L. Fish
Director, Submission Processing
Wage and Investment

3.28.1

Informational Referral Receipt and Routing for Form 3949-A

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3.28.1.1 (01-04-2021) **Program Scope and Objectives**

- (1) Purpose: This Internal Revenue Manual (IRM) provides instructions for employees receiving, screening and routing referrals. IRM deviations must be in writing following instructions from IRM 1.11.2, Internal Revenue Manual (IRM) Process, IRM Standards are elevated through the appropriate channels for executive approval.
- (2) Audience: Wage and Investment, Submission Processing Ogden Campus personnel.
- (3) Policy Owner: The Director of Submission Processing.
- (4) Program Owner: Paper Processing Branch (an Organization within Submission Processing).

3.28.1.1.1 (01-04-2021) **Background**

- (1) The Form 3949-A Information Referral is used to report alleged violations of tax law by individuals and businesses to the IRS. The submission of the form is completely voluntary and confidential. Information provided usually includes specific information about who is being reported, the activity being reported, how the activity became known, when the alleged violation(s) took place, the amount of money involved and any other information that might be helpful in an investigation. Due to the decision to consolidate additional campuses in Submission Processing, Fresno Campus closed in 2021. The Form 3949-A Information referral program transitioned to the end state site Ogden Processing center.

3.28.1.1.2 (01-01-2021) **Authority**

- (1) The following provides authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
 - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
 - b. All Policy Statements for Submission Processing are contained in IRM 1.2.1.4, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities.
 - Code sections which provide the IRS with the authority to issue levies.
 - Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
 - Policy Statements that provide authority for the work being done.

3.28.1.1.3 (01-01-2021) **Roles and Responsibilities**

- (1) The Director of Submission Processing is responsible for ensuring the successful processing of individual and business tax returns through both electronic and paper means.
- (2) The Operations manager and the Department manager are responsible for:
 - a. Defining business goals and developing work plans to be accomplished by employees.
 - b. Directing, coordinating and overseeing work plans of managers and supervisors.

- c. Initiating ways to improve efficiency of the department and increasing the quality of work directed.
- d. Find and implement ways to eliminate or reduce significant barriers to production and improve business practices.

(3) The Team Manager is responsible for:

- a. Expediting all referrals by assigning, monitoring and controlling the workflow to accomplish timely completion of the tasks required throughout this IRM.

(4) Team Employees are responsible for:

- a. Following instructions contained in this IRM.
- b. Maintaining updated IRM material.

3.28.1.1.4
(01-19-2022)

**Program Management
and Review**

- (1) Managers are responsible for ensuring quality reviews are performed and recorded in the Embedded Quality for Submission Processing (EQSP) System for Information Referrals screened by the clerks (See IRM 3.30.30).
- (2) Managers will monitor the reasons for referrals being destroyed and utilize a mechanism to track reasons the referrals were retained for destruction. Refer to Document 12990, Records and Information Management Records Control Schedules (RCS) 23, Item 64 c) Administration (NARA) to avoid inadvertent/unlawful destruction of records.
- (3) Managers must ensure internal control responsibilities are carried out in relation to Separation of Duties. Key duties and responsibilities in authorizing, processing, recording, reviewing transactions and handling related assets (e.g., preparing Inventory Reports, Uncontrolled Reports), must be separated among individuals to reduce the risk of error or fraud. No one individual should control all key aspects of a transaction or event.

3.28.1.2
(01-01-2023)

**Form 3949-A Information
Referral Program**

- (1) The Form 3949-A Information Referral is used to report alleged violations of tax law by individuals and businesses to the IRS. The submission of the form is completely voluntary and confidential. Information provided usually includes specific information about who is being reported, the activity being reported, how the activity became known, when the alleged violation(s) took place, the amount of money involved and any other information that might be helpful in an investigation.
- (2) CAPR (Computer Assisted Pipeline Review) Stamps should be placed in the upper left-hand corner of Form 3949-A (or in the general vicinity if that area is not available). CAPR Stamps are individual, assigned, and specific to every individual employee. If you are screening a referral, a CAPR Stamp must be present. This includes referrals being placed in retention and any documents being detached. Referrals placed in retention will be destroyed after 90 days as required in NARA-approved Document 12990, RCS 23, Item 64 c). Also refer to IRM 1.15.3, Disposing of Records for additional guidance on record retention and disposition.

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Form 3949-A (October 2020)	Department of the Treasury - Internal Revenue Service Information Referral <small>(See instructions on reverse)</small>	OMB Number 1545-1960
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Use this form to report suspected tax law violations by a person or a business.

CAUTION: READ THE INSTRUCTIONS BEFORE COMPLETING THIS FORM. There may be other more appropriate forms specific to your complaint.
(For example, if you suspect your identity was stolen, use Form 14039.)

Section A – Information About the Person or Business You Are Reporting

Complete 1, if you are reporting an individual. Complete 2, if you are reporting a business only. Complete 1 and 2 if you are reporting a business and its owner.
(Leave blank any lines you do not know.)

1a. Name of individual	b. Social Security Number/TIN	c. Date of birth
d. Street address	e. City	f. State g. ZIP code
h. Occupation	i. Email address	
j. Marital status (check one, if known) <input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Head of Household <input type="checkbox"/> Divorced <input type="checkbox"/> Separated		
k. Name of spouse		

2a. Name of business	b. Employer Tax ID number (EIN)	c. Telephone number
d. Street address	e. City	f. State g. ZIP code
h. Email address	i. Website	

Section B – Describe the Alleged Violation of Income Tax Law

3. Alleged violation of income tax law. (Check all that apply.)

<input type="checkbox"/> False Exemption	<input type="checkbox"/> Unsubstantiated Income	<input type="checkbox"/> Unreported Income	<input type="checkbox"/> Failure to Withhold Tax
<input type="checkbox"/> False Deductions	<input type="checkbox"/> Earned Income Credit	<input type="checkbox"/> Narcotics Income	<input type="checkbox"/> Failure to File Return
<input type="checkbox"/> Multiple Filings	<input type="checkbox"/> Public/Political Corruption	<input type="checkbox"/> Kickback	<input type="checkbox"/> Failure to Pay Tax
<input type="checkbox"/> Organized Crime	<input type="checkbox"/> False/Altered Documents	<input type="checkbox"/> Wagering/Gambling	<input type="checkbox"/> Other (describe in 5)

4. Unreported income and tax years
 Fill in Tax Years and dollar amounts, if known (e.g., TY 2010- \$10,000)
 TY _____ \$ _____ TY _____ \$ _____ TY _____ \$ _____ TY _____ \$ _____ TY _____ \$ _____ TY _____ \$ _____

5. Comments (Briefly describe the facts of the alleged violation-Who/What/Where/When/How you learned about and obtained the information in this report. Attach another sheet, if needed.)

6. Additional information. Answer these questions, if possible. Otherwise, leave blank.

a. Are book/records available? (If available, do not send now. We will contact you, if they are needed for an investigation.) ☐ Yes ☐ No

b. Do you consider the taxpayer dangerous ☐ Yes ☐ No

c. Banks, Financial Institutions used by the taxpayer

Name	Name
Street address	Street address
City State ZIP code	City State ZIP code

Section C – Information About Yourself

(We never share this information with the person or business you are reporting.)
 This information is not required to process your report, but would be helpful if we need to contact you for any additional information.

7a. Your name	b. Telephone number	c. Best time to call
d. Street address	e. City	f. State g. ZIP code

Print and send your completed form to: Internal Revenue Service
 PO Box 3801
 Ogden, UT 84409

Catalog Number 47872E www.irs.gov Form **3949-A** (Rev. 10-2020)

Figure 3.28.1-1

- (3) In Section 1b highlight the Social Security Number/Taxpayer Identification Number (SSN/TIN) being reported. If no SSN/TIN, write the SSN/TIN after necessary research.

- (4) In Section 2b highlight the Employee Identification Number (EIN) being reported. If no EIN, write the EIN after necessary research.
- (5) In Section B3 highlight the issue that identifies the violation for which you are routing the referral. If no comments are in line 5, highlight the issues that led you to route the Form 3949-A to the specific Business Operating Division (BOD) location.
- (6) Section B5 highlight the key phrase that led you to route the Form 3949-A to the specific BOD location. If comments are blank and there are boxes checked in Section B3, you may use Section B3 to route Form 3949-A. If both Section B5 and Section B3 are blank, illegible or if the tax law violation cannot be determined, place the referral in **RETENTION**.
- (7) When a Form 3949-A information referral requires conversion, notate on the top of the document what you are converting the referral to. Make sure that all edit marks are made in “red” pen only. If an SSN/TIN is required and one cannot be located through Integrated Automation Technologies (IAT) research, notate “NO TIN” in or above 1b.
- (8) Use IAT or Integrated Data Retrieval System (IDRS) to perform complete research.
- (9) When a Form 3949-A is received written in a language other than English, please follow the guidelines located in IRM 22.31.1.5.1.1, Requesting Translations of Non-Vital Documents from Certain Languages into English. Please route at a minimum of once a week.
- (10) Form 3949-A Information Referrals are to be routed to BODs at a minimum of once a week.

3.28.1.2.1
(07-14-2021)

**Form 3949-A Digital
External Referral
Process**

- (1) Form 3949-A referrals may be received digitally through the Document Upload Tool (DUT) from the taxpayer or uploaded digitally by an IRS employee.
- (2) Digitally received referrals follow the same routing process as the paper referral process. However, the following differences exist:
 - a. Submission Processing (SP) employees may receive incorrectly routed referrals returned when the receiving Business Operating Division (BOD) does not know where referral belongs. If the receiving BOD knows where the referral belongs, then the receiving BOD will forward the referral to the correct BOD via the Enterprise Case Management (ECM) tool.
 - b. Digital routing via ECM requires no physical mailing. The SP employee selects the correct receiving BOD from the drop-down menu.
 - c. Any additions or changes to the TIN field requires a comment.
- (3) Referrals should be processed in a First-In, First-Out (FIFO) order.

3.28.1.2.2
(01-01-2023)

**Form 3949-A Information
Referral Routing Guide**

- (1) Typically sorted referrals are routed directly from the Entity clerk to the appropriate business operating division (BOD) with the following exceptions: routing from Entity clerk to Entity tax examiner using IRM 3.28.2, Information Referral Process for Form 3949-A, for screening and final routing determination to the appropriate BOD.
 - SBSE Campus Exam - Box 1a
 - W&I Classification - W&I Exam - Box 3

- SBSE Field Exam - Box 4
 - CI Financial Crimes - Box 5a-5b
 - RICS/RIVO - Box 6
 - Specialty Tax - Box 7
 - Collection Policy - GSC - Box 22
 - LB&I - Box 16a
 - Return Preparer Misconduct (RPM) - Box 17
- (2) These Entity clerk sorted referrals will be routed first to Entity tax examiners for screening. Entity tax examiners will route screened work back to clerical for routing to final BOD destination or other handling, such as retention of the referral, as determined by Entity tax examiners.
- (3) The Information Referral points of contact (POC) are responsible for notifying Submission Processing of changes to routing criteria, mailing addresses, or designated points of contact. However, the SP HQ Analyst must maintain a current list of Information Referral points of contact and ensure the IRM contains the correct address for routing referrals. At least annually, the SP HQ analyst will verify the accuracy of the Information Referral points of contact on file and the mailing addresses in the IRM. The annual verification must be documented and include:
- Name and Functional Area of POC
 - POC Response Date
 - Change(s)/Action(s) Taken or No Change. Address Changes will be immediately updated in the IRM.
 - Name of SP HQ Analyst
- (4)

If ...	Then ...
Multiple boxes are checked on the Form 3949-A section B3, and additional information is in section B4 and B5	Refer to the comments and utilize the Form 3949-A routing guide for priority order
Multiple boxes are checked on the Form 3949-A section B3, and there's no unreported income in section B4, and no comments in section B5	Refer to the Form 3949-A routing guide to identify the appropriate BOD for priority order routing.
Multiple boxes are checked and are not applicable to IRM or IRM 3.28.2	Elevate to management for review on case by case basis.

If Issue Identification Phrase Is:	And:	Then Route To:
<p>1a. SBSE Campus Exam</p> <ul style="list-style-type: none"> Dependents/Exemptions with NO EIC Non-Filer <p>Note: This includes issues related to ex-spouses working and not filing taxes due to back child support, or a person has never filed taxes and is earning income.</p> <p>(Research IDRS for TIN Only. If no TIN is located due to missing information required for research (e.g., no address/ state/last name, etc.)send to Retention)</p>		<ol style="list-style-type: none"> Route to Entity tax examiner for screening. IRM 3.28.2 The tax examiner will route screened work back to clerical Clerical will route screened work to: <p>Internal Revenue Service 1973 N. Rulon White Blvd. Ogden, UT. 84404 Attn: CWI Analyst - Stop 6640</p>
<p>1b. SBSE Campus Exam</p> <ul style="list-style-type: none"> Joint filing status with claims of forged signature Not reporting Alimony Unreported income or deductions (for example, Schedule A or Schedule C) <p>Exception: Issues related to paid by cash, off the books, under the table, bartering refer to SBSE Field Exam (box 4)</p> <p>(Research IDRS for TIN Only. If no TIN located due to missing information required for research (e.g., no address/ state/last name, etc.), Retention)</p>		<p>Internal Revenue Service 1973 N. Rulon White Blvd. Ogden, UT. 84404 Attn: CWI Analyst - Stop 6640</p>

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If Issue Identification Phrase Is:	And:	Then Route To:
2. File Maintenance <ul style="list-style-type: none"> • Child Support • No TIN (IDRS Research Required) • No Tax Issue • Tolerance Not Met (IDRS Research Required) 		Retention
3. W&I Classification-W&I Campus Exam <ul style="list-style-type: none"> • Dependent/Exemptions with EIC • Earned Income Tax Credit (EITC) • Earned Income Credit (EIC) or the Earned Income Credit check box <p>Note: Not to be confused with “Earned Income” that is unrelated to the Earned Income Tax Credit.</p> <p>Screen to identify EITC on the current processing year or the latest year indicated on the Form 3949-A</p> <p>(Research IDRS for TIN Only. If no TIN located due to missing information required for research (e.g., no address/ state/last name, etc.), Retention)</p>		<ol style="list-style-type: none"> 1. Route to Entity tax examiner for screening. IRM 3.28.2 2. The tax examiner will route screened work back to clerical 3. Clerical will route screened work to: <p>Supervisory Tax Specialist 310 Lowell St. Stop 819 Andover, MA 01810 Attn: Classification Manager (W&I Exam)</p>

If Issue Identification Phrase Is:	And:	Then Route To:
<p>4. SBSE Field Exam Issues</p> <ul style="list-style-type: none"> • Business income or expenses related to the following: <ul style="list-style-type: none"> • partner/shareholder • self-employed individuals • independent contractors • farms • landlords (lease/rental property) • small business returns (BOD code SB) This may include references to being paid by cash, being paid 'under the table' or 'off the books', kickbacks, or bartering. (For allegations of paying employees with cash or 'under the table', see Employment Tax under Box 7. • Unreported tips • Trust or Trustee issues • Unreported Capital Gains (insider trading) • Unreported sales of property or investments • Prosecuted embezzlement or fraud ring <p>(Research IDRS for TIN Only, if no TIN located, Retention)</p>	<p>Note: A policy decision was made for interim guidance on SB/SE routing and issue identification criteria effective immediately until 9-30-2023.</p>	<ol style="list-style-type: none"> 1. Route to Entity tax examiner for screening. IRM 3.28.2 2. The tax examiner will indicate the PBC in green in the upper right corner of the IDRS print and route back to clerical 3. Clerical will sort by PBC utilizing the instructions in Exhibit 3.28.1-1

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If Issue Identification Phrase Is:	And:	Then Route To:
5. CI Financial Crimes <ul style="list-style-type: none"> Cash sales on realtor commissions, Organized Crime Unreported Income Transactions not reported to IRS ID Theft Listings (The list contains victims' names or SSN's or multiple years) Embezzlement (Not Prosecuted) Fraud Ring (Not Prosecuted) Refund Schemes (Involving multiple taxpayers. Signature forged for refund) False/Altered documents (e.g. Form W-2's or Form 1099's) (Research IDRS for TIN Only. If no TIN located due to missing information required for research (e.g., no address/state/last name, etc.), Retention)	<p>Note: Research INOLES to Check BOD Code.</p> <ul style="list-style-type: none"> If SBSE BOD (SB) send to SBSE Field Exam. See box 4 If LB&I BOD (LM) send to LB&I address in box 16b 	<ol style="list-style-type: none"> Route to Entity tax examiner for screening. IRM 3.28.2 The tax examiner will route screened work back to clerical Clerical will route screened work to: <p>IRS-CI 1111 Constitution Ave, Room 2516 Washington, DC 20224 Attn: F3949-A Coordinator (SE:CI:GO:FC)</p>
6. RICS/RIVO Fraudulent Income Documents: False Form W-2s allegedly created or altered by the filer to generate a fraudulent refund. (Research IDRS for TIN Only. If no TIN located due to missing information required for research (e.g., no address/state/last name, etc.), Retention)	Involving one individual taxpayer	<ol style="list-style-type: none"> Route to Entity tax examiner for screening. IRM 3.28.2 The tax examiner will route screened work back to clerical Clerical will route screened work to: <p>RICS/RIVO 310 Lowell Street, Stop 862L Andover, MA 01810 Attn: Kimberly Javed</p>

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If Issue Identification Phrase Is:	And:	Then Route To:
<p>7. Specialty Tax Any reference to the following:</p> <ul style="list-style-type: none"> • Estate and Gift Tax Issues, Form 706/Form 709 <ul style="list-style-type: none"> a. Failure to report a gift subject to gift tax on Form 709 b. Failure to file an estate tax return Form 706 (or a related omission on a filed Form 706) • Employment Tax Issues <ul style="list-style-type: none"> a. Failure to report employer/employee tax withholding • Excise Tax Issues <p>Note: The determination should not be based solely upon seeing the following words: estate, decedent, death, died, Trust, Will, testamentary, executor, administrator, beneficiary, heir.</p> <p>(No IDRS Research Required)</p>		<ol style="list-style-type: none"> 1. Route to Entity tax examiner for screening. IRM 3.28.2 2. The tax examiner will route screened work back to clerical 3. Clerical will route screened work to: <ol style="list-style-type: none"> 1. Estate and Gift Tax Issues, Form 706/Form 709 only route to: 7940 Kentucky Drive Mail Stop 8307 Florence, KY 41042 Attn: WSD 2. Employment Tax Issues route to: 7940 Kentucky Drive Mail Stop 5702A Florence, KY 41042 3. Excise Tax Issues route to: 7940 Kentucky Drive Mail Stop 5701G Florence, KY 41042 Attn: WSD
<p>8. Award Request</p> <ul style="list-style-type: none"> • With Form 211 attached. • Without Form 211 attached but contains award request. <p>(Research IDRS for Complainant TIN)</p>		<p>Whistleblower Office - IRS Initial Claim Evaluation Team 1973 N Rulon White Blvd. Stop 4110 Ogden, UT 84404</p>

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If Issue Identification Phrase Is:	And:	Then Route To:
<p>9. Tax Exempt/Government Entities (TEGE) Exempt Organizations (EO): Note: Exempt Organizations refers to organizations that are exempt from taxes due to their 'not for profit' status with the IRS. This is different terminology than exemptions used to describe dependent persons claimed on an individual's tax return.</p> <ul style="list-style-type: none"> Affordable Care Act (ACA) related to Non-Profit Hospitals. Complaints about excessive collection practices and lack of financial aid by exempt hospitals. Charity Church Code 501C Organization Non - Profit Political Action Committee (PAC), Section 527 <p>(No IDRS Research Required)</p>		<p>TEGE / EO Group 7999 1100 Commerce St. Stop 4910 DAL Dallas, TX 75242 Attn: Classification</p>
<p>10. Tax Exempt/Government Entities (TEGE) Employee Plans (EP)</p> <ul style="list-style-type: none"> Employee Plans 401K 403 <p>(No IDRS Research Required)</p>		<p>TEGE/EP - IRS EP Classification 1100 Commerce St. Stop 4910 DAL Dallas, TX. 75242 Attn: EP: Group 7693</p>

If Issue Identification Phrase Is:	And:	Then Route To:
<p>11. Tax Exempt/Government Entities (TEGE) Tax Exempt Bonds (TEB) Note: Items pertaining to Savings Bonds should not be referred to TEB</p> <ul style="list-style-type: none"> • Tax Exempt Bonds (TEB) • Tax Exempt Bonds, Tax Credit Bond, Direct Pay Bond, Municipal Bond Issue <p>Tax Exempt/Government Entities (TEGE), Indian Tribal Governments (ITG)</p> <ul style="list-style-type: none"> • Indian Tribal Government • Indian • Tribal • Reservation <p>Federal, State, or Local Government (FSLG) Entity Employment Tax Issues for the Entity can include wording such as:</p> <ul style="list-style-type: none"> • City of... • Department of... • State of... • County of... <p>(No IDRS Research Required)</p>		<p>TEGE/TEB - IRS 1100 Commerce St. Stop 4910 DAL Dallas, TX 75242 Attn: Referrals Group Manager Attn: TEB: Group 7212 Attn: ITG: Group 7289 Attn: FSL: Group 7241</p>

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If Issue Identification Phrase Is:	And:	Then Route To:
<p>12. Identity Theft IDT (Tax Related) Self-Reporting tax-related identity theft with or without substantiating documentation (e.g., police report/official ID) such as:</p> <ul style="list-style-type: none"> • Used my SSN as a primary or secondary filer on return • Used a deceased or stolen SSN as primary or secondary filer on a return • Filed a return in my name • Used my child's SSN on a return <p>Exception: When it is indicated that the child is being claimed by another parent or guardian, route to W&I Exam IF W&I Classification-W&I Campus Exam criteria, including EITC, tolerance is met. Refer to Box 3 above and IRM 3.28.2, Information Referral Process for Form 3949-A (No IDRS Research Required)</p>	<p>Note: X out literal Form 3949-A and write in IDT1</p>	<p>SP ICT, Ogden Mail Stop 6552 1973 N. Rulon White Blvd. Ogden, UT. 84404</p>
<p>13. Identity Theft (IDT) Self-Reporting IDT with Police Report but Non-Tax Related Form 3949-A Self-Reporting Non-Tax related identity theft (at risk of tax related identity theft) with or without substantiating documentation (e.g., police report/official ID) such as:</p> <ul style="list-style-type: none"> • Data breach • Lost or stolen PII/SSN <p>(No IDRS Research Required)</p>	<p>Note: X out literal Form 3949-A and write in IDT4</p>	<p>SP ICT, Ogden Mail Stop 6552 1973 N. Rulon White Blvd. Ogden, UT. 84404</p>
<p>14. BMF ID Theft (Business' Identity or EIN Stolen to commit Tax Fraud)</p> <ul style="list-style-type: none"> • If attached to CP 575A-H or CP 575L or references a CP575 notice. <p>(No IDRS Research Required)</p>		<p>CAMC AM/EIN Stop 532G</p>

If Issue Identification Phrase Is:	And:	Then Route To:
15. Live Returns and/or Forms 1040, Form 1040X (with or without a signature): (No IDRS Research Required)	1. Informant correspondence <u>No</u> Form 3949-A attached. 2. Form 3949-A attached . Leave Form 3949-A attached to the front of the return and route for screening. Note: Notate 'Information Only' on the return. 3. Form 1040-X Route to Batching, M/S 6052 Exception: Form 3949-A should not be detached if the Issue Identification Phrase on the form is self-reporting Identity Theft. X out the literal "Form 3949-A" and write in "Form 14039 Identity Theft." It is important the converted Form 3949-A/Form 14039 remains attached and accompanies the return through processing for expedited resolution.	Entity-Tax Examiner
16a. Large Business & International <ul style="list-style-type: none"> • Offshore • Overseas • Foreign country • U.S. Citizen living abroad. (Research IDRS for TIN Only. If no TIN located due to missing information required for research (e.g., no address/state/last name, etc.), Retention)	Involving an individual taxpayer	LB&I: ADCC: Compliance Planning & Analytics Individual International Compliance (IIC) Planning & Workload Delivery 2970 Market St. Stop 2-H08-200 Philadelphia, PA 19104 Attn: Jack Loggia
16b. Large Business & International (BOD LM) <ul style="list-style-type: none"> • Business or Corporation • Sub-chapter S Corporations • Partnerships (Research IDRS for TIN Only. If no TIN located due to missing information required for research (e.g., no address/state/last name, etc.), Retention)	Research INOLES for correct BOD Code. LM = Large Business & International (box 16b) SB = SBSE Field Exam (box 4)	1. Route to Entity tax examiner for screening. IRM 3.28.2 2. The tax examiner will route screened work back to clerical 3. Clerical will route screened work to: LB&I Information Referral Analyst 1973 N. Rulon White Blvd. Stop 4912 Ogden, UT 84404

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If Issue Identification Phrase Is:	And:	Then Route To:
17. Return Preparer Misconduct (RPM) without Form 14157 attached and the SSN owner is not seeking victim assistance (adjustment to their account or a refund)		<ol style="list-style-type: none"> 1. Route to Entity tax examiner for screening. IRM 3.28.2 2. The tax examiner will route screened work back to clerical 3. Clerical will route screened work to: Return Preparer Office (RPO) - IRS 401 W. Peachtree St. NW, Stop 421-D Atlanta, GA 30308
18. Return Preparer Misconduct (RPM) <ul style="list-style-type: none"> • With or without Form 14157-A attached and the SSN owner is seeking victim assistance (adjustment to their account or a refund) • Making a complaint about a tax return preparer (No IDRS Research Required)	Note: X out literal Form 3949-A and write in Form 14157-A RPM	SP ICT, Ogden Mail Stop 6552
19. Phishing Receipts if: <ol style="list-style-type: none"> 1. Hard-Copy Receipt 2. Electronic E-Mail (No IDRS Research Required)	<ol style="list-style-type: none"> 1. Hard-Copy Receipt, route to OFDP (Online Fraud Detection & Prevention) 2. Electronic e-mail, forward e-mail to the electronic mailbox, <i>phishing@irs.gov</i> 	Internal Revenue Service Fredericksburg Relo 1320 Central Park Blvd. Fredericksburg, VA 22401 Attn: John Dunnivan, Associate Director
20. Missing/Lost/Stolen Refund If the only issue is the Missing Refund: (No IDRS Research Required)	<ol style="list-style-type: none"> 1. Form 3911 attached, X out Form 3949-A, notate 'No Tax Issue' on Form 3949-A and send Form 3949-A to Retention. 2. <u>NO</u> Form 3911 attached 	<ol style="list-style-type: none"> 1. Route Form 3911 to ICT to be scanned as TPRQ. 2. X out the literal Form 3949-A, write Missing Refund at the top of the form, route to ICT to be scanned as TPRQ.

If Issue Identification Phrase Is:	And:	Then Route To:
21. Physical items <ul style="list-style-type: none"> CD-ROM's, Thumb Drives, Diskettes, Audio Cassettes, Video Cassettes, Laptop, Debit Card Information (such as lists of cards or stacks of cards,), alleged schemes related to Debit cards Pictures and Books-Route with the Form 3949-A or to Retention using normal guidelines (No IDRS Research Required)	If item does not have potential taxpayer information and no Form 3949-A attached. Note: If item has potential taxpayer information and no Form 3949-A, contact Supervisory Special Agent Kulbir S. Mand at 559-217-7650 <i>kulbir.mand@ci.irs.gov</i>	IRS Tape Library 1250 Murall Drive Kearneysville, WV 25430
22. Collection Policy Issues: Lien, Levy Only (Research IDRS for TIN Only. If no TIN located due to missing information required for research (e.g., no address/state/last name, etc.), Retention)		<ol style="list-style-type: none"> Route to Entity tax examiner for screening. IRM 3.28.2 The tax examiner will indicate the MFS in green on the upper right corner of the referral. Clerical will route screened work to: Internal Revenue Service 130 South Elmwood Avenue Suite 100 Buffalo, NY 14202-2464 Attn: Shannon Hennessey
23. Form 3949, Information Report Referral Form 3949 Information Report Referral (No IDRS Research Required)		Refer to Exhibit 3.28.1-1 for Form 3949 instructions.
24. IRS Employee Misconduct, Threats, Impersonation (No IDRS Research Required)		TIGTA P.O. Box 589 Ben Franklin Station Washington, DC 20044-0589

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If Issue Identification Phrase Is:	And:	Then Route To:
<p>25. Terrorism, Counter-terrorism (financial support for domestic or international)</p> <ul style="list-style-type: none"> Human Threats Groups or individuals who threaten violence towards any other group or person or threatens the violent overthrow of our government. Treason Illegal Activity, if Used to Support Terrorism. Homegrown Violent Extremist (HVE) Domestic Violent Extremist (DVE) <p>(No IDRS Research Required)</p>		<p>Internal Revenue Service-Criminal Investigation (IRS-CI) 1111 Constitution Ave, NW Room 2535/2537 (SE:CI:IO:NCT) Washington, DC 20224 Attn: Senior Analyst, National JTTF Coordinator</p>
<p>26. Debit Cards IRM 3.10.72.5.10 Processing Cash and handling of Currency and Items of Value IRM 3.10.72.5.10(2) Leave Form 3949-A Attached and Route (No IDRS Research Required)</p>		<p>Internal Revenue Service Attn: RIVO External Lead Manager P.O. Box 219981 Kansas City, MO. 64121</p>
<p>27. Innocent Spouse</p> <ul style="list-style-type: none"> Form 3949-A With Form 8857, detach and send Form 3949-A to Retention, notate at the top of Form 3949-A, <i>Form 8857 Routed</i>, and route Form 8857 to the Cincinnati Accounts Management address in the route to column. Form 3949-A Without Form 8857 do not route Form 3949-A to BOD. Screen Form 3949-A using normal screening procedures. <p>(No IDRS Research Required)</p>		<p>Small Business/Self-Employed Cincinnati Centralized Innocent Spouse Operation (CCISO) 7940 Kentucky Drive, Stop 840-F Florence, KY 41042</p>

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Exhibit 3.28.1-1 (01-19-2022)

Primary Business Code (PBC) Routing Guide

Primary Business Code	Route To:	Address or Mail Stop
Form 3949/Form 3949-A North Atlantic Area PBC-201 States CT, MA, ME, NH, NJ, NY, RI, VT	Information Referral Coordinator	Information Referral Coordinator Stop 41175 15 New Sudbury St. Boston, MA 02203
Form 3949/Form 3949-A Central Area PBC-202 States DC, DE, IN, KY, MD, OH, PA, TN, VA, WV	Information Referral Coordinator	Information Referral Coordinator MDP 43, Room 185 801 Broadway Nashville, TN 37203
Form 3949/Form 3949-A South Atlantic Area PBC-203 States FL, GA, NC, SC	Information Referral Coordinator	Information Referral Coordinator Stop 4010, Room 230 7850 SW 6th Court Plantation, FL 33324
Form 3949/Form 3949-A Midwest Area PBC-204 States IA, IL, KS, MI, MO, MN, ND, NE, SD, WI	Information Referral Coordinator	Information Referral Coordinator Stop 4032 STP, Suite 900A 30 E 7th St. St. Paul, MN 55101
Form 3949/Form 3949-A Gulf State Area PBC-205 States AR, AL, LA, MS, OK, TX	Information Referral Coordinator	Information Referral Coordinator 1919 Smith 4031HOU Houston, TX 77002
Form 3949/Form 3949-A Western Area PBC-206 States Alaska (AK), *CA, CO, ID, MT, NV, OR, UT, WA, WY *CA Zip Code: 94000-96199 and 93620, 93623, 93635, 93661, or 93665 (Default PBC when CA zip code is not available or unable to be determined)	Information Referral Coordinator	Information Referral Coordinator 1301 Clay St. 940S Oakland, CA 94612

Exhibit 3.28.1-1 (Cont. 1) (01-19-2022)**Primary Business Code (PBC) Routing Guide**

Primary Business Code	Route To:	Address or Mail Stop
Form 3949/Form 3949-A <u>Southwest Area</u> PBC-207 <u>States</u> AZ, *CA, HI, NM *CA Zip Code: 90000-93999 and 95004, 95012, 95023, 95024, 95039, 95043, 95045, 95075 or 96107.	Information Referral Coordinator	Information Referral Coordinator MS 4060 300 North Los Angeles Street Los Angeles, CA. 90012-3308