



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.23.1

FEBRUARY 2, 2022

EFFECTIVE DATE

(02-02-2022)

PURPOSE

- (1) This transmits revised IRM 4.23.1, Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23.

MATERIAL CHANGES

- (1) IRM 4.23.1.1.1. Paragraph 4 moved from IRM 4.23.1.1.2 to here to provide background of the Employment Tax Program and the Employment Tax Handbook: IRM 4.23.
- (2) IRM 4.23.1.1.3. Added that Chief, Employment Tax Examination is responsible for ensuring employment tax examiners follow the guidance included in this IRM.
- (3) IRM 4.23.1.1.4. Corrected quality review to National Quality and Embedded Quality (EQ / NQ).
- (4) IRM 4.23.1.1.7. Added table listing IRM 4.23 as a primary source of guidance. Also added updated TAS resources.
- (5) IRM 4.23.1.3. Corrected IRM cites and titles for Policy Statements and Delegations of Authority.
- (6) IRM 4.23.1.3.3.1. Title changed to: Specialty Examination Policy - Employment Tax.
- (7) Editorial, typographical, and technical changes have been made throughout this Section. Organization titles and organizations updated.

EFFECT ON OTHER DOCUMENTS

This transmittal supersedes IRM 4.23.1, dated November 30, 2018.

AUDIENCE

This section contains instructions and guidelines for all Large Business & International (LB&I), Tax Exempt/Government Entities (TE/GE), and Small Business/Self Employed (SB/SE) employees dealing with employment tax issues.

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4.23.1

Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23

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4.23.1.1
(11-30-2018)
Program Scope and Objectives

- (1) **Purpose:** This section details the basic structure of the SB/SE Employment Tax organization, including the overview of IRM 4.23, the Employment Tax IRM.
- (2) **Audience:** This section contains instructions and guidelines for all Large Business & International (LB&I), Tax Exempt/Government Entities (TE/GE), and Small Business/Self-Employed (SB/SE) employees dealing with employment tax issues.
- (3) **Policy Owner:** Director, Specialty Examination Policy of the Small Business/Self-Employed Division.
- (4) **Program Owner:** Program Manager - Employment Tax Policy. The mission of Employment Tax Policy is to establish effective policies and procedures, to support compliance with employment tax laws.
- (5) **Primary Stakeholders:**
 - Employment Tax - Workload Selection and Delivery (SE:S:DCE:HQ:ECS:S:ETEGCS:EWSD)
 - Specialty Examination - Employment Tax (SE:S:DCE:E:SE:ET)
 - Specialty Examination Policy, Employment Tax Policy (SE:S:DCE:E:HQ:SEP:EMTP)
 - Other areas that are affected by these policies and procedures include Appeals, Counsel, SB/SE Examination, LB&I, and TE/GE

4.23.1.1.1
(02-02-2022)
Background

- (1) IRM 4.23 provides Servicewide instructions for all operating divisions with employees involved with the correct filing, reporting, and payment of employment taxes. IRM 4.23 serves as the foundation for consistent administration of employment taxes by various IRS operating divisions. By providing one source of authority for all operating divisions, the IRS greatly reduces philosophical and procedural inconsistencies.

4.23.1.1.2
(02-02-2022)
Authority

- (1) Employment tax provisions are found at Internal Revenue Code Subtitle C:
 - Chapter 21, Federal Insurance Contributions Act (FICA),
 - Chapter 22, Railroad Retirement Tax Act (RRTA),
 - Chapter 23, Federal Unemployment Tax Act (FUTA),
 - Chapter 24, Federal Income Tax Withholding (FITW), and
 - Chapter 25, General Provisions relating to employment taxes and collection of income taxes at source.
- (2) The Employment Tax Program is governed by Policy Statements and other internal guidance that apply to all IRS personnel regardless of operating division. The Policy Statements found in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements, apply to all employment tax issues and examinations. Examiners should review these Policy Statements to properly perform their examination duties.
- (3) A website, "Delegation Orders by Process," located at <https://www.irs.gov/uac/delegation-orders-by-process1> summarizes data contained in the applicable IRM sections under IRM 1.2, relating to Delegation Orders, in a single, electronic source.

4.23.1.1.3
(02-02-2022)
Responsibilities

- (1) Director, Specialty Examination Policy, is responsible for the procedures and updates addressed in this IRM.
- (2) Director, Specialty Examination, is the executive responsible for examination operational compliance.
- (3) Chief, Employment Tax Examination, is responsible for ensuring employment tax examiners follow the guidance included in this IRM.

4.23.1.1.4
(02-02-2022)
Program Objectives and Review

- (1) Program Goals: The processes and procedures provided in this IRM are consistent with the objectives or goals for Employment Tax - Examination that are addressed in IRM 1.1.16.3.3.3, Employment Tax Examination and for Employment Tax Policy, found in IRM 1.1.16.3.5.2.2, Employment Tax Policy.
- (2) Program Effectiveness: Program goals are measured with Employment Tax National Quality and Embedded Quality (EQ/NQ) Performance Reports that monitor whether quality attributes are applied uniformly and consistently.
- (3) Annual Review: Employment Tax Policy - Program Manager, is responsible for reviewing the information in this IRM annually to ensure accuracy and promote consistent tax administration.

4.23.1.1.4.1
(11-30-2018)
Program Reports

- (1) Program Reports: Information regarding the reporting of program objectives are included on, but not limited to, the following reports:
 - Headquarters Examination Monthly Briefing,
 - Program Manager Monthly Briefing,
 - Examination Operational Review, and
 - Business Performance Reviews.

4.23.1.1.5
(11-30-2018)
Terms and Definitions

- (1) The following chart contains terms and their definitions used in this IRM:

Term	Definition
Delegations of Authority	The official documents used by the IRS to delegate authority; published as Delegation Orders.
Policy Statements	Publicize specific values of the Internal Revenue Service, guide the administration of the Internal Revenue Service, and form the basis for procedures and instructions in the Internal Revenue Manual (IRM)
SRS System	The purpose of the SRS system is to request the assistance of a specialist from one of the available specialties by submitting a referral or a request for consultation.

4.23.1.1.6
(11-30-2018)

Acronyms

(1) The following table lists commonly used acronyms and their definitions:

Acronym	Definition
BUWH	Backup Withholding
ET-WSD	Employment Tax - Workload Selection and Delivery unit
FICA	Federal Insurance Contributions Act
FITW	Federal Income Tax Withholding
FSL/ET	Federal, State & Local/ Employment Tax Area, EO Examination
FUTA	Federal Unemployment Tax Act
IRA	Individual Retirement Account
IRM	Internal Revenue Manual
ITG	Indian Tribal Governments
LB&I	Large Business & International
RRB	Railroad Retirement Board
ROE	Revenue Officer Examiner
RRTA	Railroad Retirement Tax Act
SB/SE	Small Business/Self-Employed
SERP	Servicewide Electronic Research Program
SRS	Specialist Referral System
SSA	Social Security Administration
TBOR	Taxpayer Bill of Rights
TCO	Tax Compliance Officer
TE/GE	Tax Exempt/Government Entities

4.23.1.1.7
(02-02-2022)

Related Resources

(1) The following table lists the primary sources of guidance:

Source	Title	Description of Guidance
IRM 4.23	Employment Tax IRM	IRM sections, the majority owned by SB/SE Specialty Examination Policy. Provides Servicewide instructions for employees of all operating divisions involved with the correct filing, reporting, and payment of employment taxes. IRM 4.23 serves as the foundation for consistent administration of employment taxes by various IRS operating divisions.

(2) Other helpful information sources include:

- The SB/SE Knowledge Management home page for Employment Taxes <https://portal.ds.irsnet.gov/sites/VL014/Pages/default.aspx>.
- The Specialist Referral System (SRS) home page: <https://srs.web.irs.gov/>.
- A list of SB/SE Employment Tax Policy Analysts, their contact information and program assignments, are found at: *Policy Analysts*.
- The web site “Examining an Employment Tax Case” at: <https://portal.ds.irsnet.gov/sites/vl014/pages/home.aspx?bookshelf=examining%20an%20employment%20tax%20case>.

(3) The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3). For additional information about the Taxpayer Bill of Rights, see *TBOR* and IRM 1.2.1.2.36, Policy Statement 1-236, “Fairness and Integrity in Enforcement Selection.”

(4) The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal procedures, or who believe that an IRS system or procedure is not working as it should. Pub 1546, Taxpayer Advocate Service - We Are Here to Help You, provides contact and additional information. The program is designed to alleviate taxpayer hardships that arise from systemic problems or the application of the Internal Revenue Code. In addition, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 13.1.19, Advocating With Operations Assistance Requests (OARs), for additional information.

4.23.1.2

(11-30-2018)

**Comprehensive Program
for Employment Tax
Administration and
Compliance**

- (1) The IRS is committed to:
 - Providing America's taxpayers top-quality service by helping them understand and meet their tax responsibilities, and
 - Enforcing the law with integrity and fairness.
- (2) In Employment Tax, we will maintain the integrity of our current tax system while reducing the Employment Tax Gap through implementation and recommendation of legislative changes, enforcement, education, and outreach. The tools to accomplish the task include:
 - a. Increasing the number of Voluntary Agreements,
 - b. Continuing and expanding Federal and State partnerships,
 - c. Adopting an Enterprise-wide approach to resources,
 - d. Pursuing automation to improve return classification systems,
 - e. Addressing the broad range of noncompliance,
 - f. Eliminating/reducing overlaps and gaps in current processes and procedures,
 - g. Using research to better understand the tax gap and assess possibilities for impacting taxpayer behavior,
 - h. Modifying the compliance environment through legislation, regulation, or other systemic changes, and
 - i. Ensuring that all remuneration subject to employment tax is reported and the associated taxes are collected.
- (3) The Employment Tax Program will focus on the tax gap as it pursues actions that make the most business sense and have the highest impact while considering our limited resources. Actions include:
 - a. The selection of the most non-compliant taxpayers for audit,
 - b. Working with others involving voluntary agreements to support the Social Security Trust fund,
 - c. Using a balanced approach between Customer Satisfaction and Employee Satisfaction by engaging employees at all levels of management, and
 - d. The continued development and strengthening of employment tax leadership by working alongside managers, creating an environment that lends itself to engagement, transfer of skills, and providing support and effective communication to achieve the best possible results for the Employment Tax organization and the American taxpayer.

4.23.1.2.1

(11-30-2018)

**Encouraging Voluntary
Compliance**

- (1) The IRS recognizes the significant benefits that can accrue from working with taxpayers to understand problems and practices unique to a given industry. Voluntary compliance will improve if taxpayers understand their tax obligations.
- (2) Compliance is achieved when a taxpayer makes a diligent effort to meet the requirements of the law. The law requires that the taxpayer take affirmative action to meet his/her legal obligations. Sometimes the taxpayer takes sufficient action to meet the requirements of the law but, because of some unforeseen intervening event, is unable to do so. Affirmative action recognizes that the obligation to comply with the law is ongoing and requires that the taxpayer continue to attempt to meet the requirements of the law.

4.23.1.2.2
(11-30-2018)

**Fair and Consistent
Approach to
Employment Tax
Administration**

- (1) The IRS employs a fair and consistent approach to employment tax administration that ensures:
 - a. **Consistency:** In the application of employment taxes from one year to another, the IRS should apply the rules in a consistent way for all taxpayers. In dealing with the Government, taxpayers base their perceptions about the fairness of the system in major part on the information they receive from friends, relatives, and acquaintances. Thus, it is important that the IRS take into account how others have been treated in administering the employment tax system to ensure that the goal of administering employment taxes in a consistent manner is met.
 - b. **Accuracy of results:** This means arriving at the correct employment tax decision. The IRS must carefully consider all the available information needed to arrive at a correct resolution.
 - c. **Communication:** Taxpayers are given the opportunity to have their interests heard and considered. Taxpayers should have an opportunity to communicate with the IRS about specific details of the case. Internal procedural complexities should not make it more difficult for the taxpayer to resolve his or her case. IRS personnel need to take an active approach to case resolution and to the maximum extent possible, remove internal barriers so that the taxpayer's case receives fair and expeditious consideration.
 - d. **Correction of Errors:** If an error is made in an employment tax determination and subsequent evidence shows that the employment tax was incorrectly asserted, the error will be corrected.
 - e. **Proper purpose:** Employees need to ensure that decisions on employment tax issues are guided by the applicable statutes, regulations, case law, and procedural instructions issued by the IRS.

4.23.1.3
(02-02-2022)

**Employment Tax
Program**

- (1) The Employment Tax Program is governed by Policy Statements and other internal guidance that apply to all IRS personnel regardless of operating division. The Policy Statements found in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements, apply to all employment tax issues and examinations. Examiners should review these Policy Statements to properly perform their examination duties.
- (2) Delegations of Authority are the official documents used by the IRS to delegate authority. Delegations of authority:
 - Place authority in the position(s) where actual operational responsibility resides,
 - Free officials from having to consider issues which can be handled at lower levels, and
 - Reduce the time and resources spent when matters are forwarded to Heads of Office for action they can be forwarded directly to the designated office instead.

Note: Refer to IRM 1.2.2, Servicewide Policies and Authorities, Servicewide Delegations of Authority, for additional information.

- (3) A website, "List of Delegation Orders by Process," located at <https://www.irs.gov/privacy-disclosure/delegation-orders-and-policy-statements-by-process> summarizes data contained in the applicable IRM sections.

4.23.1.3.1
(11-30-2018)
**Effective Employment
Tax Examination
Program**

- (1) An effective Employment Tax Examination Program will:
 - a. Include the employment tax examination of a divergent group of taxpayers to encourage a high degree of taxpayer voluntary compliance,
 - b. Establish responsibilities for control and management that will maintain an effective and balanced examination program in the employment tax area,
 - c. Establish responsibility for providing revenue agents/examiners whose specialized training in employment tax techniques and technical knowledge will enable them to complete highly effective examinations and achieve the greatest possible uniformity in treatment of issues,
 - d. Ensure that employment tax specialists effectively participate, assist, or advise in the examination of cases involving employment tax matters, and
 - e. Ensure that employment tax specialists provide the necessary training and guidance to other examiners to enable them to effectively identify employment tax issues and to assist taxpayers who attempt to comply with the laws.
- (2) These objectives are intended to improve and strengthen compliance with the employment tax provisions of the Internal Revenue Code. Improved compliance will not only produce immediate revenue in the year of adjustment, but will also result in future compliance.

4.23.1.3.2
(11-30-2018)
**Tax Exempt/Government
Entities (TE/GE)**

- (1) The TE/GE Division includes the following functions:
 - Exempt Organizations (includes Federal, State & Local/Employment Tax Area - FSL/ET)
 - Employee Plans
 - Indian Tribal Governments
 - Tax Exempt Bonds
- (2) The TE/GE Division has primary compliance responsibility for the employment tax returns filed by TE/GE taxpayers. TE/GE work units responsible for employment tax compliance include the following functions:
 - Employee Plans (EP)
 - Exempt Organizations (includes Federal, State & Local/Employment Tax Area - FSL/ET)
 - Indian Tribal Governments (ITG)
- (3) The EO and ITG Directors have compliance responsibility for coordinating an effective employment tax program in their areas by:
 - a. Developing an employment tax work plan,
 - b. Developing, implementing, and coordinating employment tax education and compliance programs,
 - c. Identifying the requirements for an effective program and coordinating the identification of necessary resources,
 - d. Identifying and assigning appropriate workload in consultation and in conjunction with managers,
 - e. Ensuring that adequate employment tax training is available to meet the needs of all technical personnel involved,

- f. Serving as the liaison to, and meeting with, IRS national stakeholder groups involved with employment tax administration, and
- g. Developing improvements to promote quality examinations.

(4) The EO and ITG Managers are responsible for:

- a. Ensuring that the examiner performs a quality examination, and
- b. Providing technical guidance and assistance.

4.23.1.3.3
(11-30-2018)

**SB/SE Employment Tax
Program Structure**

(1) The SB/SE Employment Tax Program is part of SB/SE Examination Operations and is divided into three separate and distinct functions:

- 1. Specialty Examination Policy, Employment Tax Policy,
- 2. Examination Case Selection Specialty, Employment Tax Workload Selection and Delivery (ET-WSD), and
- 3. Specialty Examination, Employment Tax.

(2) The SB/SE Employment Tax Program supports the mission of the IRS by providing program leadership for all IRS employment tax matters, including the development, execution, and evaluation of quality multi-functional compliance and assistance programs on a nationwide basis in a manner that promotes the highest degree of public confidence in the tax system's integrity, efficiency, and fairness.

4.23.1.3.3.1
(02-02-2022)

**Specialty Examination
Policy - Employment Tax**

(1) The mission of Employment Tax Policy is to establish effective policies and procedures to support compliance with employment tax laws. See IRM 1.1.16.3.5.2.2, Employment Tax Policy, for specific roles and responsibilities.

(2) Employment Tax Policy Analysts have primary responsibility for:

- a. Working with ET-WSD to develop employment tax workstreams,
- b. Furnishing necessary assistance and guidance with regard to employment tax laws and procedure,
- c. Ensuring that adequate employment tax training is identified and available to meet the needs of the employment tax program,
- d. Providing leadership in course development,
- e. Perfecting examination procedures and techniques,
- f. Working with the Office of Associate Chief Counsel (Tax Exempt and Government Entities) to identify needs and take steps to address them, including identifying abusive areas indicating a need for rulings, amended regulations, or corrective legislation,
- g. Planning, implementing, and coordinating employment tax education and compliance programs, and
- h. Receiving and recommending changes to IRM 4.23, Employment Tax Handbook.

4.23.1.3.3.2
(11-30-2018)

**Exam Case Selection
Support - Employment
Tax Workload Selection
and Delivery (ET-WSD)**

(1) The mission of ET-WSD is to manage the selection, classification, and delivery of returns to SB/SE employment tax compliance functions. It is done with the primary objective of promoting the highest degree of voluntary compliance on the part of the taxpayers and successful enforcement against non-compliant taxpayers.

(2) IRM 1.1.16.3.5.4.2, Employment Workload Selection and Delivery, details specific roles and responsibilities for case selection and delivery of employment tax inventory.

4.23.1.3.3.3
(11-30-2018)

Examination Operations, Specialty Examination, Employment Tax

- (1) The Examination Operations, Specialty Examination, Employment Tax is structured as:
 - SB/SE Chief, Employment Tax Operations
 - Employment Tax Territory Managers
 - Employment Tax Group Managers
- (2) IRM 1.1.16.3.3.3, Employment Tax Examination, outlines the roles and responsibilities of the employment tax examination function.

4.23.1.3.4
(11-30-2018)

Responsibilities of Compliance Personnel Regarding Employment Tax Examinations

- (1) Employment Tax Examiners (ET Examiners) within Examination/Specialty Programs/Employment Tax, collectively consist of:
 - Employment Tax Specialists (Revenue Agents)
 - Revenue Officer Examiners (ROE)
 - Tax Specialists
 - Tax Compliance Officers (TCO)
 - Tax Examiners
- (2) To ensure an efficient Employment Tax Program, it is important that all ET Examiners be aware of their responsibilities to enforce the employment tax provisions of the Internal Revenue Code (IRC) in accordance with provisions set forth in the Internal Revenue Manual (IRM). ET Examiners will carry out their responsibilities during any examination by properly raising, developing, and resolving any employment tax issue.
- (3) Examiners outside of SB/SE Employment Tax that identify employment tax issues can work the employment tax examination unassisted or make a referral to an ET Examiner using the Specialist Referral System (SRS).

4.23.1.4
(11-30-2018)

Purpose of IRM 4.23

- (1) IRM 4.23 provides Servicewide instructions for all operating divisions with employees involved with the correct filing, reporting, and payment of employment taxes. IRM 4.23 serves as the foundation for consistent administration of employment taxes by various IRS operating divisions. By providing one source of authority for all operating divisions, the IRS greatly reduces philosophical and procedural inconsistencies.
- (2) Federal Income Tax Withholding (FITW) on wages of employees is reported on:
 - Form 941, Employer's QUARTERLY Federal Tax Return
 - Form 941 - Schedule R, Allocation Schedule for Aggregate Form 941 Filers
 - Form 943, Employer's Annual Federal Tax Return for Agricultural Employees
 - Form 944, Employers Annual Federal Tax Return
 - Schedule H (Form 1040), Household Employment Taxes
- (3) Employer tax and employee tax (social security and Medicare) under the Federal Insurance Contributions Act (FICA), are reported on:
 - Form 941, Employer's QUARTERLY Federal Tax Return
 - Form 941 (PR), Employer's QUARTERLY Federal Tax Return (Puerto Rican Version)

- Form 941-SS, Employer's QUARTERLY Federal Tax Return - American Samoa, Guam, the Commonwealth of Northern Mariana Islands, and the U.S. Virgin Islands
 - Form 941 - Schedule R, Allocation Schedule for Aggregate Form 941 Filers
 - Form 943, Employer's Annual Federal Tax Return for Agricultural Employees
 - Form 944, Employers Annual Federal Tax Return
 - Form 4137, Social Security and Medicare Tax on Unreported Tip Income
 - Schedule H (Form 1040), Household Employment Taxes
- (4) Tax under the Federal Unemployment Tax Act (FUTA) is reported on:
- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
 - Schedule H (Form 1040), Household Employment Taxes
- (5) Employer tax and employee tax and the railroad employee representative's tax under the Railroad Retirement Tax Act (RRTA) are reported on:
- Form CT-1, Employer's Annual Railroad Retirement Tax Return
 - Form CT-2, Employee Representative's Quarterly Railroad Tax Return
- (6) Income tax withholding on all non-payroll payments (interest, dividends, pensions, annuities, Individual Retirement Accounts (IRAs), gambling winnings, etc.) and Backup Withholding (BUWH) are reported on:
- Form 945, Annual Return of Withheld Federal Income Tax
- (7) Taxpayers use "X" forms to report adjustments to employment taxes and to claim refunds of overpaid employment taxes. The "X" forms correspond and relate line-by-line to the employment tax return they are correcting. The "X" forms include:
- Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund
 - Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund
 - Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund
 - Form 945-X, Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund
 - Form CT-1 X, Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund
- (8) IRM 4.23 controls with respect to guidance and procedures for employment tax issues and is the primary source of authority for the administration of employment tax examinations by the IRS and is used in coordination with other Examination IRMs. Other IRS functions may develop guidance as long as it:
- a. Remains consistent with the procedures set forth in IRM 4.23,
 - b. Retains the philosophy of the employment tax policy statement, and
 - c. Is shared with the Director, Specialty Examination Policy (SE:S:DCE:E:HQ:SP), prior to distribution.

4.23.1.4.1
(11-30-2018)

Organization of IRM 4.23

- (1) The IRS maintains IRM 4.23 as a consolidated employment tax manual that serves as the source of technical and procedural information, as well as internal and external training material.
- (2) IRM 4.23 is in a user-friendly format and is comprised of sections describing major employment tax themes, including processes, technical issues, and procedures.
- (3) All employment tax examiners should be familiar IRM 4.23, as it is designed for use as an everyday reference guide and serves as the single official compilation of policies, procedures, instructions, and guidelines relating to employment taxes.
- (4) Revenue agents, revenue officer examiners, tax examiners, tax auditors, and tax compliance officers should also be aware of important procedures in other sections of the Internal Revenue Manual affecting their examination responsibilities.

4.23.1.4.2
(11-30-2018)

Updating IRM 4.23

- (1) The Director, Specialty Examination Policy, owns IRM 4.23 and has overall responsibility for approving any updates to IRM 4.23.
- (2) The responsibilities of the Program Manager, Employment Tax Policy, include:
 - a. Initially determining the need for an amendment of, or announcement calling attention to, a provision in IRM 4.23.
 - b. Decision-making as to whether an amendment shall be in the form of Manual Transmittal for a direct and immediate amendment to the Manual or a Interim Guidance Memorandum prescribing procedures for a trial implementation period before inclusion in the Manual (direct amendment by Manual Transmittal is preferable whenever feasible).
 - c. Verifying accuracy and completeness of any amendment and providing a statement as to its effect on outstanding Employment Tax documents or provisions of the Manual.
 - d. Conforming amendments and announcements to the style and format of the IRM.
 - e. Drafting Manual Transmittals and Interim Guidance Memorandum for the review of the Director, Specialty Examination Policy; Director, Specialty Examination; and other required reviewers.
 - f. Coordinating proposed amendments and announcements with other IRS components, as appropriate.

4.23.1.4.3
(11-30-2018)

Employment Tax IRM or Procedures Change Request

- (1) When a need for procedural or systemic changes is identified, inform management. To request a change or improvement to procedures or a data processing system, use the Servicewide Electronic Research Program (SERP) Feedback site, located at: http://serp.enterprise.irs.gov/Feedback_Instructions/Feedback.htm.
- (2) Submit proposed changes or corrections to contents of IRM 4.23 to the policy analyst responsible for the applicable program or the policy analyst assigned IRM 4.23 oversight. See IRM 4.23.1.1.7, Related Resources, for a link to the resource page. In addition, see IRM 1.11.6.6, Providing Feedback About an IRM Section - Outside of Clearance.

- (3) Recommended corrections or improvements to forms used by Employment Tax examiners may also be submitted under these procedures.

4.23.1.4.4
(11-30-2018)

Distribution of IRM 4.23

- (1) IRM 4.23 is available on the website Product Catalog Information, at: <http://publish.no.irs.gov/catlg.html>. The most current chapter revisions are available at the SERP IRM website at: <http://serp.enterprise.irs.gov/databases/irm.dr/irms.html>.