Annual Report Process Pipeline

Receive Report

Assign Report
Annual Report Process Pipeline

1. Receive Report
2. Assign Report
3. Distribute copies to Operating Division (Primary Reviewer)
Annual Report Process Pipeline

1. **Receive Report**
2. **Assign Report**
3. **Distribute copies to Operating Division (Primary Reviewer)**

   - **APA Secondary Reviewer Reviews Report. Issues Raised?**
     - Yes: **Coordinate with Primary Reviewer & or Taxpayer Adjustment Necessary?**
       - No: **Amended Tax Return Annual Report and/or APA May be Required**
       - Yes: **CLOSE (wait 90 days from distribution date)**
     - No: **Primary Reviewer Reviews Report Issues Raised?**
       - Yes: **Notify APA**
       - No: **Coordinate with APA**

   - **CLOSE (wait 90 days from distribution date)
Annual Report Process Pipeline

1. Receive Report
2. Assign Report
3. Distribute copies to Operating Division (Primary Reviewer)
   - APA Secondary Reviewer
     - Reviews Report. Issues Raised?
       - Yes: Coordinate with Primary Reviewer & or Taxpayer
         - Adjustment Necessary?
           - Yes: Amended Tax Return
             - Annual Report and/or APA May be Required
           - No: Notify APA
       - No: Primary Reviewer Reviews Report
         - Issues Raised?
           - Yes: Coordinate with APA
           - No: Notify APA
4. CLOSE (wait 90 days from distribution date)