

Lesson 25

REFERRALS

INTRODUCTION TO THIS LESSON

WHY THIS LESSON IS IMPORTANT

In the course of working your cases you will encounter situations where taxpayers neglect or refuse to file, despite your efforts to secure the tax returns. These non-filer cases can be resolved by you in one of several ways: preparation of employment, excise, or partnership tax returns according to the provisions of IRC 6020(b); referral to the Examination Division (Exam) for income taxes (1040 and 1120 taxes); or referral to the Criminal Investigation Division (CID) for any non-filer case involving possible fraud on the part of the taxpayer.

This lesson will focus on the referral process. You must be able to identify possible fraud situations in your cases and know whether to refer cases of failure to file to Exam or CID. On the job your coach and group manager will help you make these determinations.

LESSON OBJECTIVES

At the end of this lesson you will be able to:

- 25-1. Select those cases which should be referred to the Examination Division.
- 25-2. Prepare Form 3449, Referral Report.
- 25-3. Select those cases which should be referred to the Criminal Investigation Division.
- 25-4. Prepare Form 3212, Referral Report.
- 25-5. Identify actions to take in situations involving forcible rescue of seized property.

SYMBOLS

Certain symbols are used to guide you through this lesson. These symbols are listed here along with their meaning:

- ✓ - Exercise. Complete the exercise or exercises that follow.
- ▣ - Answers to Exercises. The answers to the exercises in this lesson follow this symbol.