

- G. the taxpayer address has been verified.
- 4. Prior to sending the Del Ret to ASFR complete the following:
  - A. Resolve all open Bal Dues.
  - B. Request on Form 4844, Request for Terminal Action, that the number DOAO8000, be input to reassign the case to ASFR.
  - C. Attach Form 4844 to the Del Ret and process the Del Ret as a closed case using routine local procedures.

**NOTE:**

Terminal input operators will input directly on IDRS terminals the reassignment to ASFR.

- 5. Since installment agreement cannot be made if there are unfiled returns, Del Rets with proposed installment agreements or in Collection status 60 cannot be processed through ASFR.
- 6. If Bal Dues are resolved by continuous levy (status 60 with the agreement locator number of XX08), refer a Del Ret to ASFR. Prepare Form 4844 to request that the service center open a control base for the delinquent years using CC ACTON , category code "SFR" , status code "B" . Do not assign the Del Ret to DOAO8000.
- 7. Infrequently, the revenue officer may receive a Bal Due after the related Del Ret is sent for ASFR processing. The Del Ret status will be identified by the literal "SFR" as the category code in the Case Control and History section of CC TXMOD .

If...	Then...
the 30 or 90 day letter has been sent to the taxpayer	the Del Ret will be T-signed to DOAO8000.
the 30 or 90 day letter has <b>not</b> been sent to the taxpayer	both the Bal Due and Del Ret will be reassigned to a revenue officer

- If contact has been made with a taxpayer whose return is being prepared by ASFR, attempt to secure the return(s). Do not issue a summons if the taxpayer refuses to file.
- If a return is secured for a period being ASFR'd, attach Form 1725, Routing Slip, to the face of the return(s). Annotate Form 1725 with the following: "Route return(s) to the service center, Attn: ASFR Unit" . Submit through normal area channels.
- If the Bal Due is resolved and the Del Ret is still assigned to ASFR, change the assignment number to DOAO8000 via Form 4844.
- Use Form 3210, Document Transmittal to notify the service center ASFR Unit of any change in address, DTRs, correspondence or other information affecting the Del Ret in ASFR.

**5.1.11.9 (05-27-1999)**

**IRC 6020(b) Authority**

1. The following returns may be prepared, signed and assessed under the authority of IRC 6020(b):
  - A. Form 940. Employer's Annual Federal Unemployment Tax Return
  - B. Form 941. Employer's Quarterly Federal Tax Return
  - C. Form 942. Employer's Quarterly Tax Return for Household Employees
  - D. Form 943. Employer's Annual Tax Return for Agricultural Employees
  - E. Form 720. Quarterly Federal Excise Tax Return
  - F. Form 2290. Heavy Vehicle Use Tax Return
  - G. Form CT-1. Employer's Annual Railroad Retirement Tax Return
  - H. Form 1065. U.S. Partnership Return of Income
2. The following are authorized to execute returns under IRC 6020(b):
  - A. Revenue officers
  - B. Automated Collection System (ACS) and Collection Support function (CSf) managers GS- ) and above.

**5.1.11.9.1 (05-27-1999)**

**Taxpayer Contact**

1. When the taxpayer is contacted, set a specific date for filing. Secure sufficient information so that an accurate return can be prepared if the taxpayer fails to file by the specified date.
 

**Example:**

  - A. Total wages, number of employees, and tax withheld for each delinquent return (Forms 941, 942 and 943).
  - B. Name of states in which wages were paid (Form 940).
  - C. Number of partners in the partnership, their names, addresses and social security numbers (Form 1065).
  - D. Type of truck, number of axles, gross weight of vehicle and tax due (Form 2290).
2. Advise taxpayers who are personally contacted that failure to file by the specified date will be considered a refusal to file. This could subject the taxpayer to a fine, criminal penalties, or both, under IRC 7203.
3. Explain the trust fund recovery penalty, if applicable.