

3. Form 942, Employer's Quarterly Tax Return for Household Employees
4. Form 943, Employer's Annual Tax Return for Agricultural Employees
5. Form 720, Quarterly Federal Excise Tax Return
6. Form 2290, Federal Use Tax Return on Highway Motor Vehicles
7. Form CT-1, Employer's Annual Railroad Retirement Tax Return
8. Form 1065, U.S. Partnership Return of Income.

When you recommend an assessment under IRC section 6020(b), you will prepare all the necessary returns for compliance. If a return will be due during the IRC section 6020(b) processing time, prepare it as well.

THE FIRST CONTACT

In a future lesson you will learn about interviewing taxpayers. One of the things you will discover is that the more information you obtain in your initial interview, the easier your job will be.

When you first contact the taxpayer to secure delinquent returns and if the taxpayer does not file the returns at once, establish a specific deadline for filing the returns. Try to secure sufficient information at that time so that you can prepare the returns if the taxpayer does not meet your deadline. During that visit, inform the taxpayer that if he or she does not file the return(s) by the specified deadline, IRS will consider that failure as a refusal to file. Also inform the taxpayer that if the returns aren't filed voluntarily, they may be prepared and filed for them by IRS under the authority of IRC section 6020(b).

PREPARATION OF THE RETURNS

Before preparing and processing returns under IRC 6020(b), the following actions must have been taken:

1. A field call, if required, must have been made within 30 days prior to the recommendation for assessment.
2. Sufficient information must have been obtained from the taxpayer or other sources to provide a complete explanation of the basis for the assessment.