

EXAMINATION DIVISION REFERRALS

- ① Collection personnel should strive to secure voluntary compliance in every taxpayer contact. However, if after all administrative measures, including consideration of a summons, have been taken and the taxpayer continues to fail to file and no indications of fraud are present, a referral to the Examination Division is appropriate. The referral is submitted to your group manager on Form 3449. Referral Report.

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.

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Form 3449
Recommendation of Civil Penalties

The referral is based on information secured from the taxpayer, internal sources (Form W-2, latest filed return, Form 1099, etc.), and external sources (state employment records, third parties, etc.).

Review IRM 5280 for procedures to follow before making a referral to Examination.

FORM 3449

The following is a copy of a Form 3449. The form has been broken into sections for discussion on the following pages.