

IRM PROCEDURAL UPDATE

DATE: 03/17/2017

NUMBER: sbse-01-0317-0516

SUBJECT: Trust Fund Recovery Penalty Case Actions and Assignment

AFFECTED IRM(s)/SUBSECTION(s): 1.4.50.10

CHANGE(s):

IRM 1.4.50.10(9) incorporated additional guidance on Trust Fund Recovery Penalty case actions and assignment from Interim Guidance Memorandum SB/SE-05-0217-0009.

9. When possible, promptly assign related TFRP assessments to the originating unless the TFRP account has been:.
 - o Processed as a pre-assessed CNC
 - o Processed as a pre-assessed installment agreement
 - o Associated with a BMF installment agreement and placed in Status 63

It may be appropriate to assign TFRP assessments outside the revenue officer's geographic area to ensure continuity of collection. The RO can continue to work the case if it can quickly and easily be resolved; or if field contact will be required to resolve the case, the revenue officer can either issue ICS Other Investigations or transfer the case.