



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.28.2

SEPTEMBER 15, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.28.2, Information Referral Process for Form 3949-A.

MATERIAL CHANGES

- (1) IRM 3.28.2.1(5) - Last bullet removed as ICE is now part of Whistleblower Office.
- (2) IRM 3.28.2.4(12) - Initial Screening Criteria - Updated 'Exception' to clarify routing criteria. (13) Edited for clarity.
- (3) IRM 3.28.2.5.2(1) Updated tax years for verifying filed returns to 2021-2024 to reflect correct date range.
- (4) IRM 3.28.2.5.2(2) Updated tax years for verifying filed returns to 2021-2024 to reflect correct date range.
- (5) IRM 3.28.2.8.1(2) - Updated address in second table. IPU 25U0143 issued 01-31-2025
- (6) Minor editorial changes have been made throughout this IRM (e.g. spelling, punctuation, links, formatting, dates, etc.).

EFFECT ON OTHER DOCUMENTS

IRM 3.28.2, Information Referral Process for Form 3949-A, dated November 27, 2024 (effective January 1, 2025), is superseded. The following IRM Procedural Update (IPU) has been incorporated into this IRM, IPU 25U0143 issued 01-31-2025.

AUDIENCE

This IRM section provides guidance for Taxpayer Services, Submission Processing Document Perfection Operation (DPO) employees located in Ogden.

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3.28.2

Information Referral Process for Form 3949-A

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3.28.2.1
(01-01-2026)
Program Scope and Objectives

- (1) **Purpose:** This Internal Revenue Manual (IRM) provides instructions for employees receiving, screening and routing of the Form 3949-A, Information Referral.
 - a. Describes the research involved for each pre-determined sort of Form 3949-A. Integrated Data Retrieval System (IDRS) research is used based on the request of the receiving Business Operating Division (BOD).
 - b. Establishes the BOD requirements to allow research and authenticate the credibility of the submission of Form 3949-A.
- (2) **Audience:** Taxpayer Services (TS), Submission Processing personnel located in the Ogden Processing Center.
- (3) **Policy Owner:** The Director of Submission Processing.
- (4) **Program Owner:** The Specialty Programs Branch, Post Processing Section (an Organization within Submission Processing).
- (5) **Primary Stakeholders:** The primary stakeholders are the tax examiners (TE's) who rely on the IRM for correct processing procedures related to the screening process of Form 3949-A. Other areas that may be affected by these procedures include:
 - Large Business and International (LB&I)
 - Return Preparer Office (RPO)
 - Small Business-Self Employed (SB/SE) Field Exam
 - Small Business-Self Employed (SB/SE) Campus Exam
 - Taxpayer Services (TS) Campus
 - Specialty Tax
 - Tax and Government Entities (TE/GE)
 - Exempt Organization (EO)
 - Criminal Investigation (CI)
 - Collection Policy
 - Whistleblower Office (WO)
- (6) **Program Goals:** To reduce the number of misroutes or routing of nonspecific or non-credible tax violation allegations that do not meet the submission examination standards of other business operating divisions (BODs).

3.28.2.1.1
(01-01-2025)
Background

- (1) The Form 3949-A, Information Referral, is used to report alleged violations of tax law by individuals and businesses to the IRS. The submission of the form is completely voluntary and confidential. Information provided usually includes specific information about who is being reported, the activity being reported, how the activity became known, when the alleged violation(s) took place, the amount of money involved and any other information that might be helpful in an investigation.
- (2) This IRM provides instructions on screening the allegations for factual potential tax violations. IDRS research is used to verify if the submission meets examination standards, based on criteria submitted from the receiving BODs.

3.28.2.1.2
(06-21-2018)
Authority

- (1) Title 26 of the United States Code (USC) 7801 and Code section 6103.

3.28.2.1.3
(01-01-2025)

**Roles and
Responsibilities**

- (1) The Director of Submission Processing oversees the successful processing of individual and business tax returns through both electronic and paper means.
- (2) The operations manager and the department manager oversee:
 - a. Defining business goals and developing work plans to be carried out by employees.
 - b. Directing, coordinating and overseeing work plans of managers and supervisors.
 - c. Initiating ways to improve efficiency of the department and increasing the quality of work directed.
 - d. Finding and implementing ways to eliminate or reduce significant barriers to production and improving business practices.
- (3) The team manager/lead oversees:
 - a. Expediting all referrals by assigning, checking and controlling the workflow to accomplish timely completion of the tasks throughout this IRM.
- (4) Entity tax examiners are to:
 - a. Follow the instructions contained in this IRM.
 - b. Check for SERP alerts and updates to the IRM.
- (5) Entity clerical are to:
 - a. Follow instructions contained in the IRM.
 - b. Check for SERP alerts and updates to the IRM.
 - c. Route all completed referrals to the proper BODs timely.

3.28.2.1.4
(01-01-2025)

**Program Management
and Review**

- (1) Managers will ensure reviews are performed.
- (2) Managers will monitor the reasons for referrals being destroyed and track reasons the referrals were retained for destruction. Refer to Document 12990, Records Control Schedules, (RCS) 23, Item 64 c) Administration (NARA) to avoid inadvertent/unlawful destruction of records.
- (3) Managers will monitor mis-routed referrals and record the date, quantity, area and reason the referral was returned.
- (4) Managers must ensure internal control responsibilities are carried out. The key duties and responsibilities are monitoring, recording, and preparing inventory reports.

3.28.2.1.5
(01-01-2025)

**Terms and Acronym
Definitions**

- (1) A list of some of the acronyms used in this IRM are included in the table below. This list is not all inclusive. For details on other acronyms, please refer to the *Acronyms Database*.

ACRONYM	DEFINITION
BOD	Business Operating Division
BMF	Business Master File
CC	Command Code

ACRONYM	DEFINITION
CI	Criminal Investigation
EITC	Earned Income Tax Credit
EO	Exempt Organization
FRP	Frivolous Return Program
FYM	Fiscal Year Month
ICE	Initial Claims Evaluation Unit
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
ITG	Indian Tribal Government
RIVO	Return Integrity and Verification Operation
LB&I	Large Business and International
MFT	Master File Tax Code
NEC	Non-Employee Compensation
OFP	Organization, Function and Program Code
OIC	Offer In Compromise
PMFOL	Payer Master File Online
RICS/RIVO	Return Integrity and Compliance Services/ Return Integrity and Verification Operation
SB/SE	Small Business Self Employed
SERP	Servicewide Electronic Research Program
SP	Submission Processing
TE/GE	Tax Exempt and Government Entities
TIGTA	Treasury Inspector General for Tax Administra- tion
TIN	Taxpayer Identification Number is a number used to identify an individual or business entity. It can be a: <ul style="list-style-type: none"> • Social Security Number (SSN) • IRS Number (IRSN) • Individual Taxpayer Identification Number (ITIN) • Adoption Taxpayer Identification Number (ATIN) • Employee Identification Number (EIN)
TS	Taxpayer Services
WO	Whistleblower Office

3.28.2.1.6
(07-13-2023)

Related Resources

- (1) The following IRM's and publications are used in conjunction with this IRM section:
 - IRM 1.11.2, Internal Management Document System, Internal Revenue Manual (IRM) Process
 - IRM 2.3, IDRS Terminal Responses
 - IRM 2.4, IDRS Terminal Input

3.28.2.1.7
(01-01-2025)

**Internal Revenue Manual
(IRM) Deviations**

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.
- (2) Service center directors, headquarter branch chiefs, and headquarter analysts do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through proper channels for executive approval. This will ensure other functional areas are not adversely affected by the change, and it does not result in disparate treatment of taxpayers.

3.28.2.2
(01-01-2025)

Research

- (1) Information Referrals with the following business operating division (BOD) criteria will require further screening:
 - a. SB/SE Campus Exam - BOD 1A and 1B
 - b. TS Classification - TS Exam - BOD 3
 - c. SB/SE Field Exam - BOD 4
 - d. CI Financial Crimes - BOD 5
 - e. RICS/RIVO - BOD 6
 - f. Specialty Tax - BOD 7
 - g. WO - Initial Claims Evaluation Unit - BOD 8
 - h. LB&I - BOD 16A and 16B
 - i. Return Preparer Misconduct - BOD 17 and 18
 - j. Collection Policy - BOD 22
- (2) If the BOD referral criteria requires additional screening and the TIN is missing or incomplete, research IDRS to verify, find, or correct the TIN. If the TIN cannot be found, send the referral to File Maintenance Retention. For information on File Maintenance Retention, refer to IRM 3.28.2.3.5, Initial Research.
- (3) Make sure the BOD function criteria is correct before routing. Read the referral allegation along with the selected BOD criteria. Compare the information on IDRS against Form 3949-A, Information Referral. Use *SERP - IDRS Command Code Job Aid* - for help with command codes (e.g., INOLE, RTVUE, IMFOL, IRPTR, ENMOD), which is available on the Servicewide Electronic Research Program (SERP).
- (4) Submission Processing (SP) officials and managers must communicate security standards to their employees and establish methods for enforcement.
- (5) Employees must take precautions to provide security for documents, information and property handled while performing official duties.

3.28.2.2.1
(06-21-2018)
**Authorized Integrated
Data Retrieval System
(IDRS) Access**

- (1) Examiners are only allowed to access modules on IDRS to carry out their official duties.

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3.28.2.3
(01-01-2025)
What is Form 3949-A?

- (1) The Form 3949-A, Information Referral is used to voluntarily report suspected tax law violations by a person, a business, or both. The informants identity can remain confidential to the IRS.
- (2) The information provided may be helpful in an investigation. It can include who is being reported, the type of activity being reported, how it became known, when the alleged violation(s) took place, and the amount of money involved.
- (3) The tax violations may involve:
- False Exemption
 - False Deductions
 - Multiple Filings
 - Organized Crime
 - Unsubstantiated Income
 - Earned Income Credit
 - Public/Political Corruption
 - False/Altered Documents
 - Unreported Income
 - Narcotics Income
 - Kickback
 - Wagering/Gambling
 - Failure to Withhold Tax
 - Failure to Pay Tax
 - Failure to File Return
 - Other

3.28.2.3.1
(01-01-2025)
Issue Identification

- (1) Form 3949-A is used to report potential tax violations but does not have to be included when reporting a tax violation. When Form 3949-A is submitted, the submissions will be worked by tax examiners reviewing Section B 3 "Alleged Violation" and/or keywords/key phrases in Section B 5 on Form 3949-A.
- (2) Consider each form on its own merit when multiple Form 3949-A are attached.
- (3) Review the submission against IDRS to determine whether the submission contains specific and credible data for a potential federal tax issue.
- (4) If analysis disproves the allegation as factual, route to retention.
- (5) When a Form 3949-A information referral requires conversion, notate in the top left corner of the document what you are converting the referral to. Include referring BOD in the top right corner. Make sure that all edit marks are made in

RED pen only and date stamp in the top left. If the case is received in ECM, use the comment sections to notate the information before routing.

3.28.2.3.2
(01-01-2024)

**Multiple Issue
Identifications**

- (1) If multiple issues are identified, determine if multiple BODs are involved. If analysis disproves the authenticity on one sort, continue with analysis to authenticate all issues.
- (2) If the issues identified concern multiple BODs, identify all BODs and prioritize and route following the **"If Then"** table below.

If...	Then...
A. Multiple issues and CI (BOD 5) criteria is authenticated	Route to CI (BOD 5).
B. Multiple issue and SB/SE Campus (BOD 1) and SB/SE Field (BOD 4) is authenticated	Route to SB/SE Field (BOD 4).
C. Multiple Issues involving SB/SE Field (BOD 4) and Specialty (BOD 7)	Route to SB/SE Field (BOD 4).
D. Multiple issue involving LB&I (BOD 16) and SB/SE (BOD 4)	Route to SB/SE Field (BOD 4).
E. Multiple issues involving TE/GE (BOD 7 and SB/SE	Route to TE/GE (BODs 9-11) if BOD code is TE/GE, if not route to SB/SE Field (BOD 4).
F. Unable to determine	Refer to the lead. The lead will elevate it to the Campus or HQ analyst.

3.28.2.3.3
(01-01-2025)

**Form 3949-A Digital
External Referral
Process**

- (1) Form 3949-A referrals may be received digitally through the Document Upload Tool (DUT) from the taxpayer or uploaded digitally by an IRS employee.
- (2) Digitally received referrals follow the same routing process as the paper referral process. However, the following differences exist:
 - a. Referrals incorrectly routed will be returned to Submission Processing (SP) to be reworked. Check the comments in the Enterprise Case Management (ECM) tool, for the reason the referral was returned from the receiving business operating division (BOD).
 - b. If a referral is returned from a BOD as a mis-route and it needs to go back to the same BOD, make sure to add comments explaining why you are returning it.
 - c. Digital routing via ECM requires no physical mailing. The SP employee selects the correct receiving BOD from the drop-down menu.
 - d. Any additions or changes to the TIN field require a comment.
 - e. Make any notations required in the comment section of ECM.
- (3) Referrals should be processed in a First-In, First-Out (FIFO) order.

3.28.2.3.4
(01-01-2025)

**Form 3949-A Written in a
Foreign Language**

- (1) When a Form 3949-A is received written in a language other than English, please follow the guidelines found in IRM 22.31.1.5.1.1, Requesting Translations of Non-Vital Documents. These should be routed weekly. Refer to *Request Translation Services*.

3.28.2.3.5

(01-01-2025)

Initial Research

- (1) Each BOD determines the acceptance criteria of the Information Referral. The criteria differs for each sort and must be followed as outlined in the IRM.
- (2) Use the initial research steps on all issues.
- (3) The tax examiner will use red pens on the paper referral to show:
 - a. The screener identification.
 - b. The date researched.
 - c. Sort change, circle out incorrect sorts.
 - d. PBC or MFS.
 - e. If sending to File Maintenance-Retention, document findings as instructed in paragraph 8 below.
- (4) Using IDRS, confirm the taxpayer or business matches the Form 3949-A. Perform further research to identify and validate the taxpayer, spouse or business. If the TIN is not on Form 3949-A but a TIN is located, write the correct TIN on Form 3949-A. If a TIN identification cannot be made, route it to retention.
- (5) Review the BOD criteria to make sure the referral is being routed to the correct location. The following describes the BOD code and defines the organization.
 - LM - LB&I Large Business and International
 - TS - Taxpayer Services
 - SB/SE - Small Business-Self Employed
 - TE - Tax Exempt/Government Entity
- (6) Validate the tax year and/or tolerance if BOD criteria is applicable on Form 3949-A, using IDRS or as instructed in the specific sort.
- (7) If verification of the taxpayer, business or allegation cannot be made, no other issues are listed in the information referral, and/or the criteria is not met, route the case to retention. Do not look for possible tax violations that are not relevant to the allegation in the Information Referral.
- (8) File maintenance retention files are kept per IRM 3.28.2.1.4, Program Management and Review. Write "2" on the Information referral to show the referral is being sent to retention. Select one of the reasons listed below to show why the case is being placed in retention. If the case is received in ECM, notate the reason in the comments before routing.
 - a. No TIN located (Must research IDRS)
 - b. Child Support
 - c. No tax issues
 - d. Tolerance Not Met (Must research IDRS)

3.28.2.4

(01-01-2026)

Initial Screening Criteria

- (1) Referrals should be routed directly to the BOD by following the guidance in the Initial Screening Criteria table below.

Note: After research, if unable to find the TIN, DO NOT refer to the BOD. Route the referral to retention.

If the issue is...	And...	Then...
<p>1a. SB/SE Campus Exam</p> <ul style="list-style-type: none"> Dependents/Exemptions Non-Filer <p>Note: This includes issues related to ex-spouses working and not filing taxes due to back child support, or a person has never filed taxes and is earning income.</p> <p>(Research IDRS for the TIN. If the TIN can't be found because of incomplete or missing information (e.g., no address/state/last name, etc.), route to retention)</p>		<p>Dependents/Exemptions without EITC follow IRM 3.28.2.5.1, Dependent without Earned Income Tax Credit (EITC) for Current Processing Tax Year and the Prior Tax Year.</p> <p>Non-Filer follow IRM 3.28.2.5.2, Non-Filer Criteria.</p>
<p>1b. SB/SE Campus Exam</p> <ul style="list-style-type: none"> Joint filing status with claims of forged signature Not reporting alimony Unreported income or deductions (for example, Schedule A or Schedule C) <p>EXCEPTION: Issues related to paid by cash, off the books, under the table, or bartering, refer to SB/SE Field Exam (BOD 4).</p> <p>(Research IDRS for the TIN. If the TIN can't be found because of missing information (e.g., no address/state/last name, etc., route to retention)</p>		<p>Route to Internal Revenue Service CWI Analyst - MS 6640 1973 N. Rulon White Blvd. Ogden, UT 84404</p>

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If the issue is...	And...	Then...
2. File Maintenance <ul style="list-style-type: none"> • Child Support • No TIN (Must do IDRS research) • No tax Issue • Research IDRS if the tolerance is not met. 		Route to retention
3. TS Classification-TS Campus Exam <ul style="list-style-type: none"> • Dependent/Exemptions with EITC • Earned Income Tax Credit (EITC) • Earned Income Credit (EITC) or the Earned Income Credit check box. <p>Note: Not to be confused with Earned Income that is unrelated to the Earned Income Tax Credit</p>		Refer to IRM 3.28.2.6.1, Dependents and EITC Criteria.

If the issue is...	And...	Then...
<p>4. SB/SE Field Exam Issues</p> <ul style="list-style-type: none"> • Business income or expenses related to the following <ul style="list-style-type: none"> • Partner/shareholder • Self-employed individuals • independent contractors • Farms • landlords (lease/rental property) • Small business returns (BOD code SB/SE) <p>This may include references to being</p> <ul style="list-style-type: none"> • Paid by cash • Under the table • Off the books • Kickbacks • Bartering <p>For allegations of a business paying employees with cash, or 'under the table,' refer to Employment Tax under BOD 7.</p> <ul style="list-style-type: none"> • Unreported tips • Trust or Trustee issues • Unreported Capital Gains (insider trading) • Unreported sales of property or investments • Prosecuted embezzlement or fraud ring <p>(Research IDRS for the TIN. If the TIN can't be found because of incomplete or missing information (e.g., no address/state/last name, etc.), route to retention)</p>		<p>Refer to IRM 3.28.2.7, Issue Identification Small Business-Self Employed (SB/SE) Field Exam (BOD 4).</p>

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If the issue is...	And...	Then...
5. CI Financial Crimes <ul style="list-style-type: none"> • PPP or PPETXMOD01 loans • Cash sales on realtor commissions, Organized Crime • Unreported Income • Transactions not reported to IRS • ID Theft Listings (The list contains victims' names or SSN's or multiple years) • Embezzlement (Not Only Prosecuted) • Fraud Ring (Not Prosecuted) • Refund Schemes (Involving multiple taxpayers. Signature forged for refund) • False/Altered documents (e.g., Form W-2 or Form 1099's) (Research IDRS for the TIN. If the TIN can't be found because of incomplete or missing information (e.g., no address/state/last name, etc.), route to retention)	Note: Research INOLES to check BOD code.	Refer to IRM 3.28.2.8, Referrals to CI (BOD 5).
6. RICS/RIVO Fraudulent Income Documents: False Form W-2's allegedly created or altered by the filer to generate a fraudulent refund. (Research IDRS for the TIN. If the TIN can't be found because of incomplete or missing information (e.g., no address/state/last name, etc.), route to retention)	Involving one individual taxpayer	Refer to IRM 3.28.2.9, RICS/RIVO Fraudulent Income Documents (BOD 6).

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If the issue is...	And...	Then...
<p>7. Specialty Tax Employment Tax Issues Impacting Form 940, Form 941, Form 945</p> <ul style="list-style-type: none"> A business paying employees with cash, 'under the table,' or 'off the books'. For allegations against a person or business not reporting income received in cash, 'under the table,' or 'off the books,' refer to SB/SE Field Exam Issues (BOD 4). A business not withholding payroll taxes from an employee's wages/bonuses. A business not issuing a W-2 or issuing an incorrect W-2 A business failing to properly classify a worker as an employee or self-employed/independent contractor (issuance of W-2 versus Form 1099) <p>Estate and Gift Tax Issues (impacting Form 706 or Form 709)</p> <ul style="list-style-type: none"> Unreported gifts/Failure to file a gift tax return (e.g., money loaned but not repaid/later claimed to be a gift, assets transferred without payment) Failure to file an estate tax return/under-reported value of an estate (e.g., property stolen from a deceased person, deceased person's assets transferred without permission, improper estate executor/administrator behavior) <p>Excise Tax Issues (impacting Form 720)</p>		<p>Employment Tax Issues - refer to IRM 3.28.2.10.1, Issue Identification Employment Tax.</p> <p>Estate and Gift Tax - Issues refer to IRM 3.28.2.10.2, Issue Identification Estate Tax and Gift Tax.</p> <p>Excise Tax Issues - refer to IRM 3.28.2.10.3, Issue Identification Excise Tax.</p>

If the issue is...	And...	Then...
<ul style="list-style-type: none"> • Bookie business or gambling ring (without reference to organized criminal activity or embezzlement) • Failure to pay taxes on the manufacture, sale, or use of certain supplies or services (e.g., fuel taxes, sport fishing equipment, archery equipment, importing trucks from Canada, glider kits, foreign insurance tax, casualty insurance, indemnity bonds, reinsurance, self-insured health plans, tire taxes, coal mining, vaccine manufacturing, tanning salon, environmental taxes) 		
<p>8. Award Request</p> <ul style="list-style-type: none"> • With Form 211, Application for Award for Original Information. • Without Form 211 and contains an Award request, <p>(Research IDRS for complainant TIN)</p>		<p>Route to Whistleblower Office - IRS Initial Claim Evaluation Team Stop 4110 1973 N Rulon White Blvd. Ogden, UT 84404</p>

If the issue is...	And...	Then...
<p>9. Tax Exempt/Government Entities (TE/GE) Exempt Organizations (EO):</p> <p>Note: 'Exempt Organizations' refers to organizations that are recognized by IRS as exempt from regular income tax that are set up as not-for-profit organizations.</p> <ul style="list-style-type: none"> Affordable Care Act (ACA) related to non-profit hospitals. Complaints about excessive collection practices and lack of financial aid by exempt hospitals. Charity Church 501(c) Organization Non - Profit Political Action Committee (PAC) Section 527 <p>(Do Not Research IDRS)</p>		<p>Route to TE/GE/EO Group 7999</p> <p>Stop 4910 DAL</p> <p>1100 Commerce St.</p> <p>Dallas, TX 75242</p> <p>Attn: Classification</p>
<p>10. Tax Exempt/Government Entities (TE/GE) Employee Plan (EP)</p> <ul style="list-style-type: none"> Employee Plans 401K 403 <p>(Do Not Research IDRS)</p>		<p>Route to TE/GE/EP - IRS EP Classification</p> <p>Stop 4910 DAL</p> <p>1100 Commerce St. Dallas, TX 75242</p> <p>Attn: EP: Group 7693</p>

If the issue is...	And...	Then...
<p>11. Tax Exempt/Government Entities (TE/GE) Tax Exempt Bonds (TEB)</p> <p>Note: Items pertaining to Savings Bonds should not be referred to TEB</p> <ul style="list-style-type: none"> • Tax Exempt Bonds (TEB) • Tax Exempt Bonds, Tax Credit Bond, Direct Pay Bond, Municipal Bond Issue <p>Tax Exempt/Government Entities (TE/GE), Indian Tribal Governments (ITG)</p> <ul style="list-style-type: none"> • Indian Tribal Government • Indian Tribal Reservation <p>Federal, State, or Local Government (FSLG) Entity</p> <p>Employment Tax Issues for the Entity can include wording such as:</p> <ul style="list-style-type: none"> • County of... • Department of ... • State of... • County of ... <p>(Do Not Research IDRS)</p>		<p>Route to TE/GE/TEB - IRS Stop 4910 DAL 1100 Commerce St. Dallas, TX 75242 Attn: Referrals Group Manager</p> <p>Attn: TEB: Group 7212</p> <p>Attn: ITG: Group 7289</p> <p>Attn: FSLG: Group 7241</p>

If the issue is...	And...	Then...
<p>12. Identity Theft IDT (Tax Related) Self-Reporting tax-related identity theft with or without substantiating documentation (e.g., police report/official ID) such as:</p> <ul style="list-style-type: none"> • Used my SSN as a primary or secondary filer on a return. • Used a deceased or stolen SSN as primary or secondary on a return • Filed a return in my name • Used my child's SSN on a return <p>Exception: When the referral says the child is being claimed by another parent or guardian, this is not an IDT 1 issue. Instead, refer to IRM 3.28.2.6.(1) and if the criteria are met, route to SB/SE Campus Exam (EITC) or to TS Exam (without EITC) as appropriate.</p> <p>(Do Not Research IDRS)</p>	<p>Note: X out literal Form 3949-A and write in "IDT 1."</p> <p>Note: If the case is received in ECM notate "IDT 1," in the comments prior to routing.</p>	<p>Route to SP ICT, Ogden Mail Stop 6552 1973 N. Rulon White Blvd. Ogden, UT 84404</p>
<p>13. Identity Theft (IDT) Self-Reporting non-tax related identity theft with or without substantiating documentation (e.g., police report/official ID) such as:</p> <ul style="list-style-type: none"> • Data Breach • Lost or stolen PII/SSN <p>(Do Not Research IDRS)</p>	<p>Note: X out literal Form 3949-A and write in "IDT 4"</p> <p>Note: If the case is received in ECM notate in the comments "IDT 4" prior to routing.</p>	<p>Route to SP ICT, Ogden Mail Stop 6552 1973 N. Rulon White Blvd. Ogden, UT 84404</p>

If the issue is...	And...	Then...
<p>14. BMF ID Theft (Business' Identity or EIN Stolen to commit Tax Fraud)</p> <ul style="list-style-type: none"> If attached to a CP 575A - CP 575J Or references a CP 575 notice <p>Sample: CP 575A, CP 575B, CP 575C, CP 575D, CP 575E, CP 575F, CP 575G, CP 575H, CP 575J, Employer Identification Number (EIN) Assignment Notice.</p> <p>CP 575I, Employer Identification Number (EIN) Assignment Notice all BMF types.</p> <p>CP 575L, Employer Identification Number (EIN) Assignment Notice. Currently not in use.</p> <p>(Do Not Research IDRS)</p>		Route to CAMC AM/EIN Stop 532G
<p>15. Live Returns Form 1040, or Form 1040-X</p>		Route to Batching
<p>16a. Large Business & International</p> <ul style="list-style-type: none"> Offshore Overseas Foreign country U.S. Citizen living abroad. <p>(Research IDRS for the TIN. If the TIN can't be found because of incomplete or missing information (e.g., no address/state/last name, etc.), route to retention)</p>	Involving an individual taxpayer	Refer to IRM 3.28.2.12, Large Business and International (LB&I) (BOD 16a and 16b).
<p>16b. Large Business & International (BOD LM)</p> <ul style="list-style-type: none"> Business or Corporation Sub-chapter S Corporations Partnerships <p>(Research IDRS for the TIN. If the TIN can't be found because of incomplete or missing information (e.g., no address/state/last name, etc.), route to retention)</p>	<p>Research INOLES for correct BOD Code.</p> <p>LM = Large Business & International (BOD 16b)</p> <p>SB = SB/SE Field Exam (BOD 4)</p>	Refer to IRM 3.28.2.12, Large Business and International (LB&I) (BOD 16a and 16b).

If the issue is...	And...	Then...
16c. Prevailing Wage and Apprenticeship (PWA) If the following keywords are on the form: <ul style="list-style-type: none"> • Prevailing Wage and Apprenticeship • Prevailing Wage • PWA This can be on ALL return types, including Form 1040, Schedule C. (Research IDRS for TIN. If no TIN is found, or the TIN is a mismatch, still send to 16b.)	Note: Send all Form 3949-A to 16b that have the listed keywords. Even if the TIN cannot be located or is incorrect	Route to LB&I 16b (BOD LM) LB&I Information Referral Analyst Stop 4912 1973 N. Rulon White Blvd. Ogden, UT 84404
17. Return Preparer Misconduct (RPM) Without Form 14157 Return Preparer Complaint, attached and the SSN owner is not seeking victim assistance (adjustment to their account or a refund)		Refer to IRM 3.28.2.13, Issue Identification Return Preparer Misconduct, Return Preparer Complaint (BOD 17 and 18).
18. Return Preparer Misconduct (RPM) <ul style="list-style-type: none"> • With or without Form 14157-A attached and the SSN owner is seeking victim assistance (An adjustment to their account or a refund) • Making a complaint about a tax return preparer (Do Not Research IDRS)	Note: X out literal Form 3949-A and write in Form 14157-A RPM Note: If the case is received in ECM, notate in the comments "Form 14157-A" prior to routing.	Refer to IRM 3.28.2.13, Issue Identification Return Preparer Misconduct, Return Preparer Complaint (BOD 17 and 18).
19. Phishing Receipts if: <ol style="list-style-type: none"> Hard Copy Receipt Electronic E-mail (Do Not research IDRS)	<ol style="list-style-type: none"> Hard-Copy Receipt, route to OFDP (Online Fraud Detection & Prevention) Electronic e-mail or ECM, forward the e-mail to the electronic phishing mailbox, <i>phishing@irs.gov</i>. 	Route to Internal Revenue Service Fredericksburg Relo 1320 Central Park Blvd. Fredericksburg, VA 22401

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If the issue is...	And...	Then...
20. Missing/Lost/Stolen Refund If the only issue is a missing refund (TC 840 or TC 846). Note: If the issue is an Economic Impact Payment (EIP) or Advanced Child Tax Credit (ACTC) was sent to the incorrect taxpayer. DO NOT send it to BOD 20.	a. Form 3911 attached, X out Form 3949-A. Notate " No Tax Issue " on the Form 3949-A and route it to retention. b. No Form 3911 attached Note: If the case is received in ECM, notate in the comments " No Tax Issue " prior to routing.	a. Route the Form 3911 to ICT to be scanned as TPRQ. b. X out the literal Form 3949-A. Write 'Missing Refund' at the top of the form. Route to ICT to be scanned as TPRQ
21. Physical Items <ul style="list-style-type: none"> CD-ROMs, Thumb Drives, Diskettes, Audio Cassettes, Video Cassettes, Laptop, Debit Card Information (such as lists of cards or stacks of cards,) alleged schemes related to debit cards. Pictures and Books-Route with the Form 3949-A to retention using normal guidelines. 	If the item does not have potential taxpayer information and no Form 3949-A attached. Note: If the item has potential taxpayer information and no Form 3949-A, elevate to HQ through local Planning and Analysis (P&A)..	Route to: IRS Tape Library 1250 Murall Drive Kearneysville, WV 25430
22. Collection Policy Issues Lien or Levy Only (Research IDRS for the TIN. If the TIN can't be found because of incomplete or missing information (e.g., no address/state/last name, etc.), route to retention)		Refer to IRM 3.28.2.11, Issue Identification Collection Policy - (BOD 22).
23. Form 3949, Information Report Referral. For IMF, print INOLES screen for the individual listed in section A, box 1a-1g. For BMF, print INOLES screen for section A, box 2a-2g..		Refer to IRM 3.28.2.7(5), Issue Identification Small Business-Self Employed (SB/SE) Field Exam (BOD 4). For Form 3949 routing.
24. IRS Employee Misconduct, Threats, Impersonation (Do Not Research IDRS)		Route to TIGTA P.O. Box 589 Ben Franklin Station Washington, DC 20044-0589

If the issue is...	And...	Then...
<p>25. National Security, Counter Terrorism and Terrorism (financial support for domestic or international)</p> <ul style="list-style-type: none"> Any activity supporting a foreign terrorist organization including funding, recruiting, kidnapping, pledging allegiance, giving resources, or traveling to conduct actions. Treason against the US or efforts to violently overthrow the US government or the government of any US state or territory. Threats of violence or doing harm intended to influence or further political or social outcomes. Violence directed towards any person, group, or property motivated by animosity towards a race, ethnicity, or religious affiliation. Committing physical harm or sabotaging, destroying property justified by ending a perceived abuse, cruelty, or exploitation of animals or natural resource. Any criminal or violent behavior committed by individuals or groups motivated by a position for or against abortion. <p>(Do Not Research IDRS. Do not edit or perfect the form in any way)</p>	<p>Terrorism is NOT political speech, hate speech, protesting, criticizing government actions/officials, or taking adversarial positions to taxes or the IRS.</p>	<p>Route to Internal Revenue Service-Criminal Investigation (IRS-CI) Room 2535/2537 (SE:CI:GO:MO:N2S2) 1111 Constitution Ave, NW Washington, DC 20224 Attn: Senior Analyst, National JTTF Coordinator</p>

If the issue is...	And...	Then...
26. Debit Cards Refer to IRM 3.10.72.5.10 , Processing Cash and Handling of Currency and Items of Value. Leave Form 3949-A attached (Do Not Research IDRS)		Route to Internal Revenue Service Attn: RIVO External Lead Manager Stop 7777 333 W. Pershing Rd. Kansas City, MO 64108
27. Innocent Spouse a. Form 3949-A with Form 8857. Detach Form 3949-A, and send it to retention. Notate at the top of the Form 3949-A, Form 8857 routed. Route Form 8857 to BOD. (Do Not Research IDRS) b. Form 3949-A without Form 8857. Do not route to BOD. Follow normal screening procedures.		Route to Small Business-Self Employed Cincinnati Centralized Innocent Spouse Operation (CCISO) Stop 840 F 7940 Kentucky Dr Florence, KY 41042

3.28.2.5

(01-01-2024)

Issue Identification**Small Business-Self****Employed (SB/SE)****Campus Exam (BOD 1a)**

- (1) SB/SE Campus Examination Operations support administration of tax law by selecting returns to audit. The primary goal is to promote the highest degree of voluntary compliance on the part of the taxpayers.

3.28.2.5.1

(01-01-2023)

Dependent without**Earned Income Tax****Credit (EITC) for Current****Processing Tax Year and****the Prior Tax Year**

- (1) Dependent without Earned Income Tax Credit (EITC) criteria only applies to the current processing tax year, or the immediate prior tax year when the year is specified. If the allegation does not list a tax year, consideration should only be made to the current processing tax year. If the tax year listed is not the current processing tax year, or the immediately prior tax year (when specifically addressed in the referral), review the allegation to determine if other BOD criteria exists.

Note: Due to processing timeframes, the review may not include the current processing year. If validation cannot be made, follow normal processes to review for other BOD criteria. Consideration to the submission date would also determine which tax year is considered current and/or prior.

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(2) Follow the “If Then” Table:

If...	Then...
A. There is a TC 594 CC 084 on the Tax Module in question,	The return was filed under the X-REF TIN, use that TIN to perform research.
B. EITC is present (posted TC 764/768) on a year that meets the Dependents and EITC Criteria (Use CC IMFOLT),	Remove from sort and follow instructions in IRM 3.28.2.6.1, Dependents and EITC criteria.
C. EITC is not present (no posted TC 764/768 (Use CC IMFOLT),	Continue Research.
D. TC 766 with credit reference number (CRN) 336 is present (Use CC IMFOLT),	Route to retention.
E. TC 766 with CRN 336 is not present,	Continue research.
F. The Child or Other Dependent Credit on CC	Route to retention if no other BOD criteria exists.
G. The Child or Other Dependent Credit on CC	Continue research.
H. Check for duplicate dependent TIN's by using CC DDBKD for the dependent TINs listed on the return and if there are less than two duplications for the year in question	Route to retention if no other BOD criteria exists.
I. Check for duplicate dependent TIN's by using CC DDBKD for the dependent TINS listed on the return and if there are two or more duplications for the year in question	Route to SB/SE Campus Exam.
J. No other criteria exists,	Route to retention.

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3.28.2.5.2
(01-01-2026)**Non-Filer Criteria**

(1) When the allegation consists of Non-Filing for an Individual Tax Return, review the tax year referenced in the referral).

Note: When CC IMFOL with definer “I” Posted Return Value is SUBST4 or TC 150 posted for a particular year, consider that year as a filed year.**Note:** Research CC IMFOL with definer “T” for non-filed years. If there is a TC 594, consider that year as a filed year.

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If...	And...	Then...
A. Alleged has not filed any years listed above,	Allegation is related to unreported income,	Follow Non-Filer criteria research the rest of this IRM section for the non-
B. Alleged has not filed any years listed above,	Allegation is not related to unreported income (e.g., dependents, credits),	Route to retention.
C. Alleged has filed all years,	Allegation is related to unreported income,	Proceed to IRM 3.28.2.7, Issue Identification Small Business-Self Employed (SB/SE) Field Exam.
D. Alleged has filed all years,	Allegation is not related to unreported income,	Route to retention if no other BOD criteria exists.

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“If And Then” table below.

If...	And...	Then...
A. Taxpayer is deceased,		Route to retention.
B. Tax period in question is not for		Route to retention.
C. Tax period in	IRPTR(J) SFR balance due for or IRRPTR(J) is unavailable,	Route to retention.

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If...	And...	Then...
D. Non filed tax year	IRPTR(J) SFR balance due for further research on the other years is not needed.	Route to SB/SE Campus BOD 1A.

#3.28.2.6
(01-01-2025)**Issue Identification TS
Campus Exam (BOD 3)**

- (1) TS Campus Examination Operations supports administration of tax law by selecting returns to audit. The primary goal is to promote the highest degree of voluntary compliance on the part of the taxpayers.

3.28.2.6.1
(01-01-2025)**Dependents and Earned
Income Tax Credit (EITC)
Criteria**

- (1) When the year is specified, Dependents with Earned Income Tax Credit (EITC) criteria only applies to the current processing tax year or the immediate prior year. If the allegation does not list a tax year, consideration should only be made to the current processing tax year. If the tax year listed is not the current processing tax year or the immediate prior tax year (when specifically addressed in the referral), review the allegation to determine if other BOD criteria exists.
- (2) Conduct an initial review for the selected referrals.
- (3) Research IDRS using command code (CC) IMFOL with definer "T" to verify

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continue processing as TS Campus Exam criteria.

- (5) For referrals that do not meet TS criteria, refer to IRM 3.28.2.5.1, Dependent without Earned Income Tax Credit (EITC) for Current Processing Tax Year and the Prior Tax Year, to determine if the allegation meets SB/SE Campus Exam criteria.
Referrals should be routed directly to the BOD by following the guidance in the Screening Criteria in the "If Then" table below.

If it...	Then route to...
A. Meets BOD criteria,	Supervisory Tax Specialist Stop 819 310 Lowell St. Andover, MA 01810 Attn: Classification Manager (TS Exam)
B. Does not meet BOD criteria,	Retention if no other BOD criteria exists.

3.28.2.7

(01-01-2025)

Issue Identification**Small Business-Self****Employed (SB/SE) Field****Exam (BOD 4)**#

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- (2) Research CC IMFOL or BMFOL with definer "I" and CC INOLE with definer "S."
- If an -L freeze exists for any year, print CC AMDIS with definer "A," attach the AMDISA print to the front of the referral, remove the referral from the sort, and forward it to the primary business code (PBC) on the AMDISA print using the PBC chart in paragraph 6 below.
 - If the taxpayer account is not established on INOLES, check if the referral can be sorted to SB/SE Campus Exam (BOD 1a) IRM 3.28.2.5.2, Non-Filer Criteria, before continuing the sort.
- (3) If the allegation is failure to file an individual or business income tax return (Form 1040, Form 1065, Form 1120, Form 1120-S), research CC IMFOL or BMFOL with definer "I" for the tax year shown in the allegation to determine if a tax return was filed.
- If a return is filed and there are no specific allegations of under-reported income, the allegation is invalid. Route to retention.
 - If a specific tax year is not listed in the referral, determine if the alleged
- tions of under-reported income, the allegation is invalid. Route to retention.
- (4) If a return is filed, research IMFOL(E) and BMFOL(E) to determine the fiscal year month of the taxpayer. Review the return on RTVUE, BRTVU, TRDBV or Modernized e-file (MeF) to determine if the allegations made in the referral are clearly invalid. If the allegation is clearly invalid, route to retention.

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Example: If the allegation says that the taxpayer did not report a business run under the name of XYZ Landscaping and the Form 1040 reflects a Schedule C for XYZ Landscaping, then the allegation is clearly invalid.

3.28 Special Processing Procedures

Example: If the allegation says that a landlord received \$1,000 per month for 123 Main Street and didn't report the income, but the landlord's Form 1040 Schedule E reflects \$12,000 gross rent for 123 Main Street, then the allegation is clearly invalid.

- (5) If the referral is not removed from the sort, or routed to retention based on the criteria above, continue to the "If Then" table below for further sorting criteria. If no other criteria exists for the issue, go to paragraph 6 to determine routing.

If...	Then...
A. Alleged unreported amount in referral is below the threshold outlined in paragraph 1 above,	Route to retention if no other BOD criteria exists.
B. IMFOLI reflects -L freeze for any year or taxpayer account is not established on INOLES,	Following instructions in paragraph 2 above.
C. Filed return shows allegations made in the referral are clearly invalid (see paragraphs 3 and 4 above),	Route to retention if no other BOD criteria exists.
D. Overreported or inappropriate farm or business expenses,	Route to retention if no other BOD criteria exists.
E. Inappropriate dependents of filing status,	Route to retention if no other BOD criteria exists.
F. Unreported share of Partnership or S-Corporation income by the partner/shareholder,	Partnership and S-Corporation income is reported on Sch E. Research IRPTR for K-1 filings that match the allegation and compare to filed return. If allegation is clearly invalid, route to retention. Otherwise, go to paragraph 6 to determine routing.
G. Business income (including self-employed individuals or, independent contractors) May include reference, to income payments being received by the business in cash, (off the books, under the table, or via bartering),	For allegations against a business not reporting income , compare allegation to filed return (BMF return or IMF Sch C). If allegation is clearly invalid, route to retention. Otherwise, go to paragraph 6 to determine routing. For allegations against a business paying employees improperly, not withholding payroll taxes, or not filing W-2s or Forms 1099 go to IRM 3.28.2.10.1, Issue Identification Employment Tax.

If...	Then...
H. Trust or Trustee Issues,	Trusts typically file Form 1041. Compare allegation to filed return. If allegation is clearly invalid, route to retention. Otherwise, go to paragraph 6 to determine routing,
I. Capital Gain (insider trading),	Capital Gains are typically reported on Sch D. Compare the allegation to the filed return. If allegation is clearly invalid, route to retention. Otherwise, go to paragraph 6 to determine routing.
J. Employee Income,	<p>For allegations against an employee not reporting income, research IRPTR for W-2s or Form 1099s that match the allegation and compare them to the filed return. (W-2 income is reported as wages on page 1 of Form 1040. Form 1099 income is typically reported on Sch C.) If the allegation is clearly invalid, route it to retention. Otherwise, go to paragraph 6 to determine routing.</p> <p>For allegations against a business paying employees improperly, not withholding payroll taxes, or not filing W-2s or Forms 1099 go to IRM 3.28.2.10.1, Issue Identification Employment Tax.</p>
K. Farm Income,	Farms are typically reported on Schedule F. Compare allegation to filed return. If allegation is clearly invalid, route to retention. Otherwise, go to paragraph 6 to determine routing.
L. Lease/Rental Income,	Rents are reported on Schedule E. Compare allegation to filed return. If allegation is clearly invalid, route to retention. Otherwise, go to paragraph 6 to determine routing.

- (6) If the referral is not removed from the sort or routed to retention based on criteria above, use CC INOLE with definer "S" to determine the state where the taxpayer lives.

3.28 Special Processing Procedures

- Determine the primary business code (PBC) that corresponds to the taxpayer's state using the chart below.

Note: California taxpayers are sorted by state and zip code.

- Write the PBC on the referral.
- Route to the BOD using the PBC table below.

Note: If the taxpayer account has not been established on INOLES, use the address on the referral to determine the PBC

Note: If the address is a foreign address, route to LB&I.

Note: If a PBC is different to those listed in the PBC chart below, elevate to P&A to elevate to HQ.

AREA NAME	PBC	STATES	Route to
North Atlantic	201	CT, MA, ME, NH, NJ, NY, RI, VT	Information Referral Coordinator Stop 41175 15 New Sudbury St. Boston, MA 02203
Central	202	DC, DE, IN, KY, MD, OH, PA, TN, VA, WV	Information Referral Coordinator MDP 43, Room 185 801 Broadway Nashville, TN 37203
South Atlantic	203	FL, GA, NC, SC, Puerto Rico, U.S. Virgin Islands	Information Referral Coordinator Stop 4010, Room 230 7850 SW 6th Court Plantation, FL 33324
Midwest	204	IA, IL, KS, MI, MN, MO, ND, NE, SD, WI	Information Referral Coordinator Stop 4032 STP, Suite 900 A 30 E 7th St. ST. Paul, MN 55101

AREA NAME	PBC	STATES	Route to
Gulf States	205	AL, AR, LA, MS, OK, TX	Information Referral Coordinator Stop 4031 HOU 1919 Smith St. Houston, TX 77002
Western	206	AK, CO, ID, MT, NV, OR, UT, WA, WY, CA' CA zip codes 94000-96199 and 93620, 93623, 93635, 93661, 93665 (default PBC when CA zip code is not available or undetermin- able)	Information Referral Coordinator STE. 940 S. 1301 Clay St. Oakland, CA 94612
Southwest	207	AZ, HI, NM, CA CA zip codes 90000-93999 and 95004, 95012, 95023, 95024, 95039, 95043, 95045, 95075 and 96107	Information Referral Coordinator MS 4060 300 North Los Angeles St. Los Angeles, CA 90012-3308

3.28.2.8

(01-01-2025)

Referrals to CI (BOD 5)

- (1) IRS Criminal Investigation (CI) supports administration of tax law by investigating high impact tax fraud and other financial, fraud and referring these investigations to the United States Attorney's Office (USAO) for prosecution. These prosecuted financial crimes include, but are not limited to:
 - Employment tax cases
 - Schemes involving identity theft
 - Abusive return preparer schemes
 - Narcotics and money laundering
- (2) Prosecuted Financial Crimes accepts allegations of domestic and international unreported income, due to intentional unlawful actions affecting a considerable number of taxpayers, embezzlement or foreign tax, etc.
- (3) All (-Z) Freeze accounts are referred to CI. There may also be a TC 914 or TC 916 on the module.

3.28.2.8.1
(01-31-2025)

**Unreported Income
Criteria**

(1) If the allegation of unreported income on Form 3949-A is verified through IDRS research for the following conditions below, accept the sort as CI Financial Crimes:

- Fraud Rings or Conspiracy (2 or more people acting together)
- Organized Crime
- Refund Schemes involving multiple taxpayers (may include false/altered documents such as Form W-2 or Form 1099 series)
- Abusive transactions or allegations of helping US persons to hide assets overseas, or US persons alleged to be involved in criminal activity overseas irrespective of dollar amounts or years involved.
- Indication of contact with CI but (-Z) freeze is not on master file account.

Note: If the conditions above are not met, remove the referral from the sort.

(2) Use the following “If And Then” table to determine the correct sort.

If ...	And ...	Then ...
A. Allegation includes non-wage unreported income Example: cash sales, realtor or other commissions,		The criteria is met. Continue with routing to CI Financial Crimes.
B. Allegation includes non-wages unreported income Example: cash sales, realtor or other commissions,		Remove from sort.
C. Allegation includes embezzlement,	Referral has no mention of prosecution,	The criteria is met. Continue with routing to CI Financial Crimes.
D. Allegation includes embezzlement,	Referral has a mention of prosecution,	Do not change sort number, instead sort using SB/SE Field Exam criteria and PBC Listing table, refer to IRM 3.28.2.7. Issue Identification Small Business-Self Employed (SB/SE) Field Exam (BOD 4).
E. Unreported wage income,		Remove from sort. IRM 3.28.2.7, Issue Identification Small Business-Self Employed (SB/SE) Field Exam (BOD 4).

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If ...	And ...	Then ...
F. Domestic and/or international allegations,		The criteria is met. Continue with routing to CI Financial Crimes.
G. Foreign Tax Allegation to be promoting offshore,	<ul style="list-style-type: none"> Foreign banks Financial advisors Attorneys Accountants/bankers 	Accept as CI Financial Crimes sort.
H. ID Theft listings,	<ul style="list-style-type: none"> List of victims List of TINS Multi-years on and has direct tax implications. Includes a Jurat on the signature line for supporting that purpose and fact 	The criteria is met. Continue with routing to CI Financial Crimes.
I. Referrals requiring coordination,	<ul style="list-style-type: none"> Badges of fraud Current/Former employee Attorney/Client privilege Identity theft or refund schemes related to a substantial number of taxpayers 	The criteria is met. Continue with routing to CI Financial Crimes.

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If the referral is not removed from the sort, or routed based on the criteria above, continue to the "If...Then route to" chart below for routing.

If ...	Then route to...
A. Meets BOD criteria,	IRS-Criminal Investigation - Data Processing Center Form 3949-A Team 7940 Kentucky Drive Florence, KY 41402
B. Does not meet BOD criteria,	Route to Retention if no other BOD criteria exists.

3.28.2.9
(01-01-2025)

**Return Integrity and
Compliance Services
(RICS) /Return Integrity
and Verification
Operation (RIVO)
Fraudulent Income
Documents (BOD 6)**

- (1) Review the allegation for reference to false Form W-2 allegedly created or altered by the filer to generate a fraudulent refund.
- (2) Review the module for fraudulent income documents involving one individual.
- (3) If the allegation involves multiple individuals remove from sort and refer to IRM 3.28.2.8.1, Unreported Income Criteria.
- (4) If the allegation is substantiated by research continue with sort.

If...	Then route to...
A. Meets BOD criteria	RICS/RIVO Stop 862L 310 Lowell St. Andover, MA 01810
B. Does not meet BOD criteria	Retention if no other BOD criteria exists.

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3.28.2.10
(01-01-2023)

**Issue Identification
Specialty Tax
Examination (BOD 7)**

- (1) Specialty Examination includes the Bank Secrecy Act, excise, employment, estate and gift taxes.
- (2) The submissions may have the following description or issue related to specialty tax:
 - a. Employment Tax Form 1099 series
 - b. Estate Form 706, U.S. Estate Tax Return and Gift Tax Form 709, United States Gift Tax Return

Note: The determination should not be based solely upon seeing the following words: estate, decedent, death, died, trust, will, testamentary, executor, administrator, beneficiary, heir.

 - c. Excise Tax Form 720, Quarterly Federal Excise Tax Return

3.28.2.10.1
(01-01-2025)

**Issue Identification
Employment Tax**

- (1) If the allegation relates to failure to file W-2s, research filings on CC PMFOL with definer "S". If the "W-2" row reflects a number other than "00" in the "Documents" column, the allegation is invalid. Route to retention.
- (2) If the allegation relates to failure to file Forms 1099, use CC PMFOL with definer "S". If either the "MISC" or "NEC" rows reflect a number other than "00" in the "Documents" column, the allegation is invalid. Route to retention.
- (3) If the allegation is not routed to retention based on the criteria above, continue to the "If And Then" table below.

If...	And...	Then route to...
A. Allegations are against a person or business not reporting income		Refer to IRM 3.28.2.7, Issue Identification Small Business-Self Employed (SB/SE) Field Exam (BOD 4).

If...	And...	Then route to...
B. There are multiple issues that impact SB/SE Field Exam (BOD 4) and Specialty Tax (BOD 7)		Refer to IRM 3.28.2.7, Issue Identification Small Business-Self Employed (SB/SE) Field Exam (BOD 4).
C. Business is paying employees with cash, 'under the table', or 'off the books'		7940 Kentucky Drive Mail Stop 5702T Florence, KY 41042
D. Business is not issuing a W-2, or issuing an inaccurate W-2,	PMFOLS "W-2" row reflects "00" in the "Documents" column,	7940 Kentucky Drive Mail Stop 5702T Florence, KY 41042
E. Business is not issuing a Form 1099 or issuing an inaccurate Form 1099,	PMFOLS "MISC" AND "NEC" rows reflect "00" in the "Documents" column	7940 Kentucky Drive Mail Stop 5702T Florence, KY 41042
F. Business is failing to properly classify a worker as an employee or self-employed/independent contractor (issuance of W-2 versus Form 1099),		7940 Kentucky Drive Mail Stop 5702T Florence, KY 41042
G. Employment tax issue related to a city, county, state, or federal government or employee,		7940 Kentucky Drive Mail Stop 5702T Florence, KY 41042
H. Any other issue,		Route to retention if no other BOD criteria exists.

3.28.2.10.2
(01-01-2024)

Issue Identification
Estate Tax Form 706 and
Gift Tax Form 709

(1) Estate tax referrals

- Identify the alleged underreported amount from the referral. If the
- If the allegation is failure to file an estate tax return (Form 706), research filings on CC BMFOL with definer "I." If an MFT 52 exists for the tax year shown in the allegation, the allegation is invalid. Route to retention.

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(2) Gift tax referrals

- Identify the alleged underreported amount from the referral. If the
- If the allegation is unreported gifts or failure to file a gift tax return (e.g., money loaned but not repaid/later claimed to be a gift, assets transferred without payment), research filings on CC IMFOL and/or BMFOL with definer "I". If an MFT 51 exists for the tax year shown in the allegation, the allegation is invalid. Route to retention.

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- (3) If the allegation is not routed to retention based on the criteria above, continue to the "If And Then" table below.

If issue is ...	And...	Then route to...	
A. Failure to file an estate tax return,	Alleged under-reported amount 52 does not exist on BMFOLI,	7940 Kentucky Drive Mail Stop 8307 Florence, KY 41042 Attn: WSD	#
B. Under-reported value of an estate (e.g., property stolen from a deceased person, deceased person's assets transferred without permission, improper estate executor/administrator behavior),	Alleged under-reported amount	7940 Kentucky Drive Mail Stop 8307 Florence, KY 41042 Attn: WSD	#
C. Unreported gifts/Failure to file a gift tax return (e.g., money loaned but not repaid/later claimed to be a gift, assets transferred without payment),	Alleged under-reported amount does not exist on BMFOLI,	7940 Kentucky Drive Mail Stop 8307 Florence, KY 41042 Attn: WSD	#
D. Failure to file or improperly filed deceased taxpayer's final income tax return (Form 1040 or Form 1041),		Small Business Self-Employed (SB/SE) Field Exam.	
E. Failure to receive refund on deceased taxpayer's final tax return,		Retention as a non-tax issue.	
F. Any other issue,		Retention if no other BOD criteria exists.	

3.28.2.10.3 (01-01-2024)

Issue Identification Excise Tax

- (1) Excise taxes are taxes paid on the manufacture, sale or use of certain supplies or services. To identify if the issue is an excise tax issue, **All** the following conditions must be met:

- Tax payer must have a cross reference EIN on INOLES
- When researching EIN, there is a filing requirement for Form 720 on INOLES
- When researching EIN there is a MFT 03 on BMFOLI

Note: If all 3 conditions do not exist, this **is not** an excise tax issue remove from sort.

Excise taxes include:

- Fuel Taxes
- Environmental Taxes (e.g. Ozone Depleting Chemicals, Coal)
- Communications and Air Transportation
- Manufacturers Taxes (e.g. Bows & Arrows; Coal, Tires, Gas Guzzlers and Vaccines)
- Retail Tax on Heavy Trucks, Trailers and Tractors
- Heavy Vehicle Use Taxes
- Ship Passenger Tax

- h. Obligations Not in Registered form Foreign Insurance Taxes
- i. Obligations Not in Registered form (e.g. Casualty Insurance, Indemnity Bonds, Reinsurance)
- j. Indoor Tanning Services
- k. Bookie Business/Bookmaking, Wagering

- (2) If the allegation is not routed to retention based on the criteria above, continue to the "If Then" table below.

If issue is...	Then route to...
A. Any of the issues in paragraph (1),	7940 Kentucky Drive Mail Stop 5701G Florence, KY 41042 Attn: WSD
B. Any other issue,	Retention if no other BOD criteria exists.

3.28.2.11
(01-01-2025)
Issue Identification
Collection Policy (BOD
22)

- (1) Collection Policy provides guidance on collection processes that are common to large groups of taxpayers with similar characteristics. Collection Policy develop, design and deliver collection program policies, strategies and objectives.
- (2) Allegations containing issues of non-filing, owing, lien, levy and/or unreported income should be reviewed for collection activity. The driving factor for Collection Policy is a taxpayer delinquent account (TDA) with an unexpired collection statute expiration date (CSED). The content of the referral should show assets are available and the taxpayer account must show an outstanding liability regardless of the tax year listed.
- (3) Collection activities would be filing liens or issuing levies. Collection assignments are identified by freeze code "T-" or the Collection Status codes 22, 24, 26 or 71.
- (4) Use the following IDRS CC to determine collection activity or identify a Notice of Federal Tax Lien (NFTL):
 - a. CC SUMRY - Will have the word "lien" if a lien has been filed on a module.
 - b. CC TXMOD "A", CC IMFOL "T" or CC BMFOL "T" - Will have a posted TC 582 to show a NFTL has been filed.
 - c. CC TXMOD "A", CC IMFOL "T" or CC BMFOL "T" - Will also have a TC 971 AC 069 to show a final notice has been issued and Collection is planning to issue levies to aid in reducing the tax liability.
- (5) Below is an "If And Then" table detailing the routing process for the different status codes.

If ...	And ...	Then ...
A. Master File Status is 72,	Transaction code 520 with closing codes 60 - 67, 83, 85 - 89 is present, the case is Bankruptcy related	Notate MFS 72 bankruptcy on the top right corner of the referral
B. Master File Status is 72,	Transaction code 520 with closing code 70 - 82, 84 is present. The case is related to Appeals	Notate MFS 72 appeals on the top right corner of the referral
C. Master File Status is 71 or has an unreversed transaction code 480 (OIC has been received),	-Y Freeze is set	Notate MFS 71 on the top right corner of the referral
D. Master File Status is 24 or 26,	Referral alleges the taxpayer has assets available and the taxpayer's account shows an outstanding liability	Notate MFS 24/26 on the top right corner of the referral
E. Master File Status is 22,	Referral alleges the taxpayer has assets available and the taxpayer's account must show an outstanding liability	Notate MFS 22 on the top right corner of the referral
F. Master File Status not listed above,		Do not route to Collection Policy. Research for other criteria met. If no other criteria is found, route to retention

Note: If the allegation issue is about outstanding liabilities, non-filer, or unreported income, etc. and collection activity is not found during IDRS research, remove from sort and make sure the case is routed to correct BOD per IRM 3.28.2.7, Issue Identification Small Business-Self Employed (SB/SE) Field Exam (BOD 4).

- (6) If the allegation is not routed to retention based on the criteria above, continue to the "If Then" table below.

If...	Then route to...
A. Meets BOD criteria,	Internal Revenue Service STE 100 130 South Elmwood Ave. Buffalo, NY 14202-2464
B. Does not meet BOD criteria,	Retention if no other BOD criteria exists.

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3.28.2.12
(01-01-2025)
**Large Business and
International (LB&I)
(BOD 16a and 16b)**

- (1) Large Business and International (LB&I) serves corporations, sub-chapter S LB&I through the Withholding Exchange International Individual Compliance (WEIIC) Division, has responsibility for the following taxpayers:
- U.S. citizens living or, working abroad or in a U.S. Territory.
 - U.S. citizens or resident aliens who hold income producing assets in a foreign country or claim the foreign earned income exclusion or foreign tax credit.
 - Permanent residents and non-resident aliens who have a U.S. filing requirement.

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3.28.2.12.1
(01-01-2025)
Issue Identification LB&I

- (1) Referrals mentioning offshore, overseas, a foreign country, or a U.S. Citizen living abroad are Withholding Exchange International Individual Compliance (WEIIC) issues. Remove the referral from the sort to route. For proper routing refer to IRM 3.28.2.14, Quick Reference Entity Clerical Routing Guide.
- (2) Large business acceptance criteria for Information Referrals:
- Must be a corporate or partnership return referral issue.
 - Must be BOD code specific to Large Business "LM."
- (3) Locate the EIN on the referral. If the EIN is not present, research IDRS using CC NAMEE to find the business.
- (4) Determine the filing requirements using CC INOLES. If the filing requirements are only for Employment Taxes, Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, and/or for Form 94X, Employer's Quarterly Federal Tax Return, research the cross reference TINs to locate the parent EIN or to determine if the business files a Schedule C.

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Note: Cross reference TINs can be found using CC INOLEX, CC NAMEE or through other research tools. Document the EIN with the filing requirements when applicable.

Follow the "if Then" tablet below for routing.

If...	Then...
A. Research reveals the business is a Schedule C business,	Refer to IRM 3.28.2.7, Issue Identification Small Business-Self Employed (SB/SE) Field Exam, for processing instructions.
B. Research reveals the business relates to Employment Tax or the issue on Form 3949-A relates to an incorrect for W-2, 1099 and/or Form 94X,	Refer to IRM 3.28.2.10.1, Issue Identification Employment Tax.
C. Research reveals the filing requirements are for a corporation or partnership, the referral allegation is related to corporation or partnership issues, the	Refer to Large Business.

#

If...	Then...
D. The Large Business criteria above is not met, review the allegation to determine no other BOD criteria exists,	If no other criteria is met, route to retention.

- (5) If the allegation is not routed to retention based on the criteria above, continue to the “If Then” table below.

If	Then Route to
16a. Large Business & International <ul style="list-style-type: none"> • Offshore • Overseas • Foreign country • U.S. Citizen living abroad 	LB&I: ADCC: Compliance Planning & Analytics Individual International Compliance (IIC) Planning & Workload Delivery Stop 2-H08-200 2970 Market St. Philadelphia, PA 19104
16b. Large Business & International (BOD LM) Business or Corporation Sub-chapter S Corpora- tions Partnerships	LB&I Information Referral Analyst Stop 4912 1973 N. Rulon White Blvd. Ogden, UT 84404
Does not meet BOD criteria	Retention if no other BOD criteria exists.

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3.28.2.13
(01-01-2025)

**Issue Identification
Return Preparer
Misconduct Form 14157,
Return Preparer
Complaint (BOD 17 and
18)**

- (1) The Return Preparer Office (RPO) was created in 2010 to oversee registration and suitability of federal tax return preparers. The mission is to improve taxpayer compliance by providing comprehensive oversight and support of tax professionals.
- (2) Complaints about a tax return preparer should be submitted on Form 14157, Return Preparer Complaint, but may be submitted on Form 3949-A. If submitted on a Form 3949-A, to be considered a complaint about a tax return preparer, the allegation must be related to return preparation or the preparer's tax return business.
- (3) Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit, is for allegations against the preparer and requesting victim assistance to correct their tax data. Remove the Information Referral from the sort when Form 14157-A is attached with any other forms. Route the case back to clerical. **Do not send submissions to RPO when Form 14157-A is attached.**
- (4) The allegation must be about the preparer's business. The following are examples accepted by RPO:
 - Allegations against tax preparer altering tax return data.
 - Allegations of incorrect or egregious return preparation.
 - Allegations the preparer was not authorized to file tax return(s).
 - Allegations the preparer misdirected all or a part of the refund due.
- (5) RPO does not accept the following types of cases. These examples are included but not limited to:

- Unprofessional language, professionalism, or refusing to prepare or file a tax return.
 - Disagreement over fees charged or believe fees were too high.
 - Preparer receiving payments in cash.
 - Preparer's lifestyle is extreme, beyond his ability, or appears not to be reporting all income.
 - Preparer who clearly is NOT in the profession of preparing returns.
- (6) Research IDRS to obtain the EIN/TIN and notate it on the Form 3949-A. If the EIN/TIN is not included indicate it on the submission.
- (7) Follow the "If Route to " table bellow for routing.

If	Route to
A. Return Preparer Misconduct (RPM) without Form 14157 attached and the SSN owner is not seeking victim assistance (adjustment to their account or a refund) (BOD 17),	Return Preparer Office (RPO) - IRS Stop 421-D 401 W. Peachtree St. NW Atlanta, GA 30308
B. Return Preparer Misconduct (RPM) with or without Form 14157-A attached and the SSN owner is seeking victim assistance (adjustment to their account or a refund) making a complaint about a tax return prepare (BOD 18),	SP ICT, Ogden Mail Stop 6552 Note: X out literal Form 3949-A and write in Form 14157-A RPM.
C. Does not meet BOD criteria,	Retention if no other BOD criteria exists.

3.28.2.14
(01-01-2025)

**Quick Reference Entity
Clerical Routing Guide**

- (1) Entity clerical staff receive the completed referrals from the Tax Examiners.
- (2) Clerical staff will route the completed referrals to the correct BODs a minimum of once a week following the table below.
- (3) If clerical identifies anything unclear during the routing process, elevate it to the manager or lead.
- (4) The Information Referral points of contact (POC) will notify Submission Processing of any changes to the routing criteria, mailing addresses, or designated points of contact.
- (5) The SP HQ Analyst must keep a current list of Information Referral points of contact and ensure the IRM has the correct address for routing referrals.

BOD	Route to
1 a and 1 b - SB/SE Campus Exam	Internal Revenue Service CWI Analyst - MS 6640 1973 N. Rulon White Blvd. Ogden, UT 84404

BOD	Route to
3 - TS Classification - TS Campus Exam	Supervisory Tax Specialist Stop 819 310 Lowell St. Andover, MA 01810 Attn: Classification Manager (TS Exam)
4 - SB/SE Field Exam	Refer to IRM 3.28.2.7(5), for PBC listing.
5 - CI Financial Crimes	IRS-CI 1111 Constitution Ave Room 2516 Washington, DC 20224 Attn: F3949-A Coordinator (SE:CI:GO:FC)
6 - RICS/RIVO	RICS/RIVO Stop 862L 310 Lowell Street
7 - Estate and Gift Tax	7940 Kentucky Drive Mail Stop 8307 Florence, KY 41042 Attn: WSD
7 - Employment Tax Issues	7940 Kentucky Drive Mail Stop 5702T Florence, KY 41042
7 - Excise Tax Issues	7940 Kentucky Drive Mail Stop 5701G Florence, KY 41042 Attn: WSD
8 - Award Request	Whistleblower Office - IRS Initial Claim Evaluation Team Stop 4110 1973 N Rulon White Blvd. Ogden, UT 84404
9 - Tax Exempt/ Government Entities (TE/GE) (EO)	TE/GE/EO Group 7999 Stop 4910 DAL 1100 Commerce St. Dallas, TX 75242 Attn: Classification
10 - Tax Exempt/ Government Entities (TE/GE) (EP)	TE/GE/EP - IRS EP Classification 1100 Commerce St. Stop 4910 DAL Dallas, TX 75242 Attn: EP: Group 7693

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BOD	Route to
11 - Tax Exempt/ Government Entities (TE/GE) - (TEB), (TE/GE), (FSLG)	TE/GE/TEB - IRS Stop 4910 DAL 1100 Commerce St. Dallas, TX 75242 Attn: Referrals Group Manager Attn: TEB: Group 7212 Attn: ITG: Group 7289 Attn: FSL: Group 7241
12 - Identity Theft IDT (Tax Related) IDT 1	SP ICT, Ogden Mail Stop 6552 1973 N. Rulon White Blvd. Ogden, UT 84404
13 - Identity Theft (IDT) IDT 4	SP ICT, Ogden Mail Stop 6552 1973 N. Rulon White Blvd. Ogden, UT 84404
14 - BMF Identity Theft	CAMC AM/EIN Stop 532G
15 - Live Returns	Route to batching (M/S 6052)
16a - Large Business and International	LB&I: ADCC: Compliance Planning & Analytics Individual International Compliance (IIC) Planning & Workload Delivery Stop 2-H08-200 2970 Market St.
16b - Large Business and International (BOD LM)	LB&I Information Referral Analyst Stop 4912 1973 N. Rulon White Blvd. Ogden, UT 84404
17 - Return Preparer Misconduct - without Form 14157 attached and the SSN owner is not seeking victim assistance. (adjustment to their account or a refund)	Return Preparer Office (RPO) - IRS Stop 421- D 401 W. Peachtree St. NW Atlanta, GA 30308
18 - Return Preparer Misconduct	SP ICT, Ogden Mail Stop 6552
19 - Phishing	Internal Revenue Service Fredericksburg Relo 1320 Central Park Blvd. Fredericksburg, VA 22401
20 - Missing/ Lost/Stolen Refund	Route to ICT to be scanned as TPRQ.
21 - Physical Items	IRS Tape Library 1250 Murall Drive Kearneysville, WV 25430

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BOD	Route to
22 - Collection Policy Issues	Internal Revenue Service STE 100 130 South Elmwood Ave. Buffalo, NY 14202-2464
23 - Form 3949	Refer to IRM 3.28.2.7(5), for PBC routing.
24 - IRS Employee Misconduct, Threats, Impersonation	TIGTA P.O. Box 589 Ben Franklin Station Washington, DC 20044-0589
25 - National Security, Counter Terrorism and Terrorism	Internal Revenue Service-Criminal Investigation (IRS-CI) Center 1111 Constitution Ave, NW Room 2535/2537 (SE:CI:GO:MO:N2S2) Washington, DC 20224 Attn: Senior Analyst, National JTTF Coordinator
26 - Debit Cards	Internal Revenue Service Attn: RIVO External Lead Manager 333 W Pershing Rd., Stop 7777 Kansas City, MO 64108
27 - Innocent Spouse	Small Business-Self Employed Cincinnati Centralized Innocent Spouse Operations (CCISO) Stop 840-F 7940 Kentucky Dr Florence, KY 41042

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