



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.11.29

AUGUST 27, 2025

EFFECTIVE DATE

(08-27-2025)

PURPOSE

- (1) This transmits revised IRM 4.11.29, *Examining Officers Guide (EOG)*, *Transfer of Returns Open for Examination*.

MATERIAL CHANGES

- (1) Changes to this IRM are reflected in the table below:

IRM Reference	Description of Change
IRM 4.11.29.1	Added component for Primary Stakeholders.
IRM 4.11.29.1.1	Added a new subsection for Background.
IRM 4.11.29.1.3	Updated title to Roles and Responsibilities.
IRM 4.11.29.1.4	Added a new subsection for Program Management and Review.
IRM 4.11.29.1.5	Added a new subsection for Program Controls.
Throughout IRM 4.11.29	Minor editorial changes have been made throughout this IRM. Current organizational terms, letter titles, website addresses and IRM references were reviewed and updated as necessary.

EFFECT ON OTHER DOCUMENTS

This revision supersedes IRM 4.11.29 dated March 10, 2020.

AUDIENCE

Small Business/Self-Employed (SB/SE) and Large Business & International (LB&I) Employees.

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4.11.29

Transfer of Returns Open for Examination

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4.11.29.1
(08-27-2025)
Program Scope and Objectives

- (1) **Purpose.** This IRM section provides the authority, guidance and procedures to transfer an examination.
- (2) **Audience.** These procedures apply to employees in SB/SE Field Examination and Large Business and International (LB&I).
- (3) **Policy Owner.** The Director, Examination Field and Campus Policy, who reports to the Director, Examination Headquarters.
- (4) **Program Owner.** Field Exam General Processes (FEGP), which is under the Director, Examination Field and Campus Policy.
- (5) **Primary Stakeholders.** IRS employees in SB/SE and LB&I are the primary stakeholders for this IRM.
- (6) **Contact Information.** To recommend changes or make any other suggestions related to this IRM section, see IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance.

4.11.29.1.1
(08-27-2025)
Background

- (1) In certain circumstances, the taxpayer or the IRS may initiate the transfer of an examination. A transfer may be warranted when:
 - The taxpayer has moved or relocated to another area
 - The taxpayer's books and records are located in another area
 - The taxpayer's authorized representative has requested a transfer in writing and is in possession of the taxpayer's books and records

Note: Each case is evaluated on a case-by-case basis to determine if a transfer is appropriate.

4.11.29.1.2
(08-14-2017)
Authority

- (1) By law, the IRS has the authority to conduct examinations under Title 26, Internal Revenue Code, Subtitle F – Procedure and Administration, Chapter 78, Discovery of Liability and Enforcement of Title, Subchapter A, Examination and Inspection, which includes, but is not limited to IRC 7605, Time and place of examination.

Note: Additional authority for transferring returns is contained in the 26 CFR 301.7605-1, Time and place of examination.

4.11.29.1.3
(08-14-2017)
Roles and Responsibilities

- (1) The Director, Headquarters Examination, is the executive responsible for providing policy and guidance for field employees and ensuring consistent application of policy, procedures and tax law to effect tax administration while protecting taxpayers' rights. See IRM 1.1.16.5.5, Examination Headquarters, for additional information.
- (2) The Director, Examination Field and Campus Policy, reports to the Director, Examination Headquarters, and is responsible for the delivery of policy and guidance that impacts the field examination process. See IRM 1.1.16.5.5.1, Examination Field and Campus Policy, for additional information.
- (3) Field Exam General Processes (FEGP), which is under the Director, Examination Field and Campus Policy, is the group responsible for providing policy and procedural guidance on standard examination processes to field employees. See IRM 1.1.16.5.5.1.1, Field Examination General Processes, for additional information.

- (4) All examiners must perform their professional responsibilities in a way that supports the *IRS Mission*. This requires examiners to provide top quality service and to apply the law with integrity and fairness to all.
- (5) Income tax examiners and their managers should thoroughly acquaint themselves with the examination procedures and information contained in this IRM, as well as other resources, such as those listed in IRM 4.11.29.1.8, Related Resources, below.

4.11.29.1.4
(08-27-2025)

Program Management and Review

- (1) Program Reports - Examination Returns Control System (ERCS) is used to control and assign the transferring case.

4.11.29.1.5
(08-27-2025)

Program Controls

- (1) The transfer of returns process is controlled by PSP.
- (2) The Area PSP transfer-in/transfer-out coordinator or the examiner determines the appropriateness of the transfer, validates the statute and ensures IRM guidelines for statute time frames are met.
- (3) The receiving group or area will accept or reject the transfer within 30 days of receipt.

4.11.29.1.6
(08-14-2017)

Terms

- (1) The following table contains a list of terms used throughout this IRM.

Term	Definition
Practice Area	A group of LB&I employees organized together to focus on one or more areas of expertise.
Transfer Request	Written request made by the taxpayer to move the location of the examination within the area or to another Area office.
Transfer of Return Within the Area	Transfer requests between groups within the same primary business code (PBC).
Transfer of Return Outside the Area	Transfer requests between groups outside the same PBC.
Receiving Area	The area (SB/SE) or practice area (LB&I) in which the return is being transferred.

4.11.29.1.7
(08-14-2017)

Acronyms

- (1) The following table lists commonly used acronyms and their definitions used throughout this IRM.

Acronym	Definition
ASED	Assessment Statute Expiration Date

Acronym	Definition
CEAS	Correspondence Examination Automation Support
ERCS	Examination Returns Control System
LB&I	Large Business and International
NRP	National Research Program
PBC	Primary Business Code
POD	Post of Duty
PSP	Planning and Special Programs
RGS	Report Generation Software

4.11.29.1.8
(03-10-2020)

Related Resources

- (1) The following list of IRMs contain many of the procedures and guidelines examiners will use:
 - IRM 4.1.1, Planning, Monitoring, and Coordination
 - IRM 4.4.33, Transfers
 - IRM 4.8.9, Statutory Notices of Deficiency
 - IRM 4.10.2, Pre-Contact Responsibilities
 - IRM 4.10.3, Examination Techniques
 - IRM 4.19.13, General Case Development and Resolution
 - IRM 10.5.1, Privacy Policy
- (2) The transfer-in and transfer-out PSP coordinators by area can be located at the *Area and Campus Program Contacts Workbook*.

4.11.29.2
(04-01-2005)

Overview for Transfer of Returns Open for Exam

- (1) Generally, the examination of any income tax return is the responsibility of the Area office in which the taxpayer resides, conducts its business or maintains its principal office. The examination will be assigned to an examiner at the post-of-duty nearest to the taxpayer's residence or place of business.
- (2) It may become necessary to transfer a return to an office within the area or to another Area office after the examination has begun. The convenience of the taxpayer will be balanced with the requirements of sound and efficient tax administration in honoring a request for transfer.
- (3) Generally, the place where the records of the taxpayer are located, where the principal investigative work will be performed, or where the major tax issues can most conveniently be disposed of, will control the decision as to where the examination will be conducted.
- (4) See IRM 4.19.13.16, Transfers to Area Office, regarding transfers from Campus.

4.11.29.3
(04-01-2005)

Examiner's Responsibility

- (1) It is the examiner's responsibility to:
 - a. Determine if the request for transfer is allowable, and
 - b. Prepare the case file for transfer.

4.11.29.4
(08-14-2017)

Circumstances Which Permit a Transfer of Examination

- (1) A request to transfer the place of an **office examination** will generally be granted under the following circumstances (see 26 CFR 301.7605-1(e)(2)(i)):
 - a. If the current residence of the taxpayer, in the case of an individual or sole proprietorship, or the location where the taxpayer's books, records, and source documents are maintained, in the case of a taxpayer entity, is closer to a different IRS office in the same area as the office where the examination has been scheduled, the IRS normally will agree to transfer the examination to the closer IRS office.
 - b. If the current residence of a taxpayer (in the case of an individual or sole proprietorship) or the location where a taxpayer entity's books, records, and source documents are maintained, is in an area other than the area where the examination has been scheduled, the IRS normally will agree to transfer the examination to the closest IRS office in the other area. See IRM 4.10.3.4.4(3), Where to Conduct Interviews, for additional guidance.
- (2) A request to transfer a **field examination** will generally be granted under the following circumstances (see 26 CFR 301.7605-1(e)(2)(ii)):
 - a. If a taxpayer does not reside at the residence where an examination has been scheduled, the IRS will agree to transfer the examination to the taxpayer's current residence. See IRM 4.10.3.4.4(4) for additional guidance.
 - b. If the taxpayer's books, records, and source documents of an individual sole proprietorship (Schedule C), or a business (Form 1120, U.S. Corporation Income Tax Return, Form 1065, U.S. Return of Partnership Income, etc.) return are maintained at a location other than the location where the examination has been scheduled, the IRS will agree to transfer the examination to the location where the taxpayer's books and records are maintained.

4.11.29.5
(09-10-2010)

Factors Which Must Be Considered in Assessing a Taxpayer's Request

- (1) Examiners should evaluate the facts as to whether the case should be transferred on a case-by-case basis. 26 CFR 301.7605-1 provides guidance that must be taken into account in determining if the taxpayer's examination may be transferred to another Area office or post of duty (POD).

4.11.29.6
(08-14-2017)

Representative's Request for Transfer

- (1) Examiners will consider, on a case-by-case basis, **written** requests by taxpayers or their representatives to change the place the IRS has set for an examination as provided in 26 CFR 301.7605-1(e). For case transfer purposes, "representative" means attorneys, certified public accountants, enrolled agents, officers of the taxpayer's organization, full-time employees of the taxpayer, or enrolled actuaries that the taxpayer has properly designated as their representative by executing Form 2848, Power of Attorney and Declaration of Representative. A "representative" also includes an unenrolled tax return preparer who prepared the taxpayer's return for the year at issue if the taxpayer has designated the unenrolled tax return preparer as their representative (i.e., by executing a Form 2848).

Note: Transfers will **not** be approved for requests from individuals authorized to receive tax return information through the use of Form 8821, Tax Information Authorization.

- (2) The location of the place of business of a taxpayer's representative will generally **not** be considered in determining the place for an examination. The examiner has the discretion to transfer the place of examination to the representative's office after considering the factors in 26 CFR 301.7605-1(e)(1).
- (3) The representative **must** indicate they are in possession of the records to be examined and will make them available in an expedient manner.

4.11.29.7
(08-14-2017)

**Written Requests by the
Taxpayer/Representative**

- (1) The request for transfer of a field examination will be considered only after the taxpayer or representative submits a written statement including the following:
 - a. The reason for the transfer,
 - b. The taxpayer's current address (for both spouses if married filing jointly) and current phone number,
 - c. The address/location of the taxpayer's current principal place of business,
 - d. The address/location at which the taxpayer's books, records, and source documents are maintained,
 - e. Sufficient information to establish that the transfer will result in an examination where the books, records, and source documents are maintained,
 - f. Why the requested location is more efficient for the examination of the taxpayer, and
 - g. Other factors which indicate that conducting the examination at a particular location could pose undue inconvenience to the taxpayer.

Note: 26 CFR 301.7605-1 does not require the signature of the taxpayer(s) on the written request.

- (2) Generally, if a transfer is requested for a joint return and the spouses no longer live together, both spouses must be aware of the transfer request and decision. This may require the examiner to contact the other spouse.

Reminder: Transfer consideration is based on where the taxpayer's books, records, and source documents are **maintained** in the course of business, not where they are located at the time of the examination.

- (3) If the taxpayer requests transfer of a 90-day letter case to another Area office, the Area office that issued the 90-day letter will consult with the potential receiving Area office when determining if the case should be transferred. See IRM 4.8.9.22.3.5, Taxpayer Requests Transfer of 90-Day Letter Case.

4.11.29.8
(08-14-2017)

**Transfer Initiated by the
IRS**

- (1) An examiner may initiate a transfer of an examination if the transfer would promote the effective and efficient conduct of the examination. If the taxpayer requests that a transfer not be made, the examiner will consider the location at which the IRS can perform the examination most efficiently (see 26 CFR 301.7605-1(e)(1)(iv)).

Reminder: All taxpayer and representative initiated requests **must** be in writing. A taxpayer's or representative's verbal request should not be considered as an IRS initiated request. See IRM 4.11.29.6 and IRM 4.11.29.7.

4.11.29.9
(08-14-2017)
**Requirements for All
Transfers**

- (1) There should be **no less than 13 months remaining** on the assessment statute expiration date (ASED) on the **date of the taxpayer's transfer request** is received. If there are less than 13 months remaining on the ASED, the examiner may request an extension for up to one year as a condition for an otherwise permissible transfer. See 26 CFR 301.7605-1(e)(4).

- (2) When a transfer request is received from the taxpayer/representative, the examiner will determine if the request is allowable based on the guidance in this IRM, and if so, **immediately** prepare the case for transfer. The receiving group or area will accept or reject the transfer within 30 days of receipt.
- (3) The following guidance and procedures apply to **All** (i.e., IRS and taxpayer initiated) transfers:

Type of Transfer	Guidance/Procedure
Within the area	<ul style="list-style-type: none"> When a taxpayer request is received and only 13 months remain on the ASED, the case must be transferred to the receiving group within 10 business days of receipt of the taxpayer's transfer request. When more than 13 months remain on the ASED, the case should be transferred to the receiving group within 10 business days of receipt of the taxpayer's transfer request unless there are documented reasonable delays that prevent timely transfer. For ALL transfers, there should be 12 months or more on the ASED when the case is received by the receiving group. <p>Note: The transferring group must receive approval from the receiving group if less than 12 months remain on the statute and document the approval conversation in the case file.</p>
Outside the area	<ul style="list-style-type: none"> When a taxpayer request is received and only 13 months remain on the ASED, the case must be sent to the PSP transfer-in/transfer-out coordinator within 10 business days of receipt of the taxpayer's transfer request to allow time for PSP to coordinate the transfer with the receiving area. When more than 13 months remain on the ASED, the case should be sent to the PSP transfer-in/transfer-out coordinator within 10 business days of receipt of the taxpayer's transfer request unless there are documented reasonable delays that prevent timely transfer. For ALL transfers, there must be 12 months or more remaining on the ASED when the case is received in the receiving area. <p>Note: The examiner or group manager should contact their area PSP <i>transfer-in/transfer-out contact</i> to notify the coordinator that the case is being sent to PSP for transfer out of the area and document the conversation in the case file.</p>

- (4) In addition to the requirements in IRM 4.11.29.7 and IRM 4.11.29.8, resources must be available at the location to which the taxpayer has requested a transfer, see 26 CFR 301.7605-1(e)(5).
- (5) If a business taxpayer meets all requirements for a transfer (e.g., books and records maintained at a location other than the location where the examination is scheduled, etc.), and the business location is within the local area, a tour of the business should generally be conducted and documented prior to the transfer. See 26 CFR 301.7605-1(d)(3)(iii) for additional guidance.

4.11.29.10
(08-14-2017)
**Transfer of Return
Within Area**

- (1) For transfers between groups within the same primary business code (PBC), contact **must** be made with the receiving group to reach agreement prior to the transfer of the case file. If agreement cannot be reached by the group managers involved, the territory managers will resolve the propriety of the transfer. The reason for transfer and agreement to transfer must be documented on Form 9984, Examining Officer's Activity Record. For transfers from office examination to field examination see IRM 4.11.29.15.
- (2) The examiner must provide both the electronic (RGS/CEAS) and paper case file to the receiving group. See IRM 4.11.29.13 and IRM 4.10.15.7.1, Transfers, for guidance.
- (3) Form 3210, Document Transmittal, must be completed by the transferring group. Indicate in the comment section "Transfer - see Form 9984."

Note: The responsibility for shipping and tracking of returns rests with managers and employees as outlined in IRM 10.5.1.6.9.3, Shipping through Private Delivery Carrier.

- (4) The examiner must notify the taxpayer, either verbally or by sending Letter 1020, General Follow-Up Letter, that their case is being transferred.
- (5) The examiner will complete Form 3198, Special Handling Notice for Examination Case Processing, as shown in IRM 4.11.29.12.

4.11.29.11
(08-14-2017)
**Transfer of Return
Outside Area**

- (1) Form 3185, Transfer of Return, must be prepared by the group initiating the transfer and attached to the outside of the case folder whenever the PBC or practice area for Large Business & International (LB&I), will change.
- (2) Examiners must ensure all information is completed on Form 3185, including the following:
 - Current telephone number
 - Office address
 - Signature of the employee transferring the return
 - Group manager's signature
 - Check the reason for transfer and complete the appropriate action
 - Date of taxpayer's request (notate in the "Comments" section), and
 - Statute expiration date (located below the "Comments" section)
- (3) All transfers of returns outside the PBC must be sent to the originating group's area PSP transfer-in/transfer-out contact. When the group initiating the transfer sends the case file to their area PSP transfer-in/transfer-out contact, the case file must be transmitted with a Form 3210, in addition to the Form 3185. Indicate on Form 3210 in the comment section "Transfer - see Form 9984."

Note: The transfer-in/transfer-out contact can be found by going to "Area and Campus Program Contacts" and then clicking on the specific area tab located at the bottom of the workbook. The workbook is located on the Exam Systems Knowledge Base, Case Control and Monitoring, Examination Returns Control System (ERCS) book at: *transfer-in/transfer-out contact*.

- (4) Examiners must document the reason for the transfer on Form 9984.
- (5) The electronic (RGS/CEAS) and paper case file must be transferred. See IRM 4.11.29.13 and IRM 4.10.15.7.1 for guidance on how to transfer the electronic and paper case file.

- (6) The group manager must approve and sign Form 3185. After approval, the case will be closed on ERCS and updated to status 41, In-Transit to PSP, with disposal code 30, Transfers Out of Area, and routed to PSP for transfer.
- (7) All **local** AIMS freeze codes must be removed before transferring the case on ERCS. See IRM 4.4.33.2, Transfer Restrictions, for information. **Local** project codes and tracking codes will be zeroed out on AIMS when the transfer is input. (See IRM 4.4.33.6.6, Project Code, and IRM 4.4.33.6.10, Tracking Code.)

Note: National codes should not be removed.

- (8) In addition to the procedures in this IRM, the steps outlined in IRM 4.4.33.4.1, Transfers Between Area Offices (including PBC 315) or Between Industry and Area Office, must be followed when transferring a return.
- (9) LB&I group managers must contact their practice area PSP analyst, who will facilitate the transfer of the return to another group within the same practice area. If the transfer is to a group in a different practice area, the PSP analyst will coordinate with their counterpart in the receiving practice area.

4.11.29.12
(08-14-2017)
**Form 3198, Special
Handling Notice for
Examination Case
Processing**

- (1) The examiner will complete Form 3198 for all (transfers within or outside the area) cases being transferred, as follows:
 - a. Complete "Taxpayer Name/Address" with the corrected address and phone number for the taxpayer, if the taxpayer has provided clear and concise notification.

Note: If the taxpayer provides "clear and concise notification," as defined in IRM 4.10.2.11, Taxpayer Change of Address or Name, follow the procedures in IRM 4.10.2.11 to update the taxpayer's address.
 - b. Check "Form 2363 (should be efaxed/mailed to CCP BEFORE closing)" if the form is enclosed in the case file.
 - c. Check "POA is valid for Years or Tax Periods" if a Form 2848, is secured.
- (2) For transfers outside the area, the examiner must check the following:
 - "Other Instructions" and annotate "Send Letter 1020," which is prepared by the examiner. Letter 1020, will notify taxpayers that the transfer is in progress and to anticipate contact from the receiving office for an appointment,
 - "Forward to PSP – Update to Status 41," and
 - "Special Instructions" and annotate that the examination is being transferred and to "See Form 3185, Transfer of Return."

4.11.29.13
(08-14-2017)
Case File Assembly

- (1) The case file must contain the following:
 - Letter from the taxpayer/representative requesting the transfer. The letter should be on top of all other papers in the case file.
 - Up-to-date lead sheets and workpapers that set forth all facts, conclusions reached, and tentative adjustments, and
 - Taxpayer protest, if any.
- (2) For transfers within the area, the examiner must move the electronic file (RGS/CEAS) to the file server (suspend), the manager or secretary must then reassign the case to the receiving group within the area.

- (3) For transfers outside the area, the examiner must move the electronic file (RGS/CEAS) to the file server (suspend), the manager or secretary must then archive the case or forward it to PSP, depending on local procedures. The receiving Area office will retrieve the case from archives and assign it when appropriate.
- (4) For National Research Program (NRP) transfers, the electronic file (RGS/CEAS) must be transferred to the NRP Coordinator RGS group and not archived. The receiving area NRP coordinator will secure the case.
- (5) If the taxpayer has requested a hearing with Appeals, the complete file must be forwarded to the Appeals office serving the Area office in which the protest was received. In addition, there must be a minimum of 365 days remaining on the statute when Appeals receives the case. The local Appeals office will transfer the case to the receiving Area Appeals office.

Note: A Form 2848 designating an unenrolled return preparer as a representative does not authorize the designated individual to represent the taxpayer in Appeals. Taxpayers with such Form 2848 should be advised to submit a new Form 2848 designating another authorized representative.

4.11.29.14
(08-14-2017)
Receiving Area

- (1) The receiving Area office will contact the taxpayer within 30 days of receipt. When a Form 2848 or other designation of representative is in the case file, the representative is notified at the same time.

Note: There must be 12 months or more on the statute when received by the receiving area. See IRM 4.1.1.6.23, Transfers, for additional guidance.

- (2) If an examiner is assigned a case that was transferred from another area and it becomes clear that the books and records and other source documents needed to complete the examination are not available in that area, the case should be discussed with the group manager. If the group manager concurs, the group manager will contact PSP and request the case be returned to the originating area. If PSP concurs, the case will be returned to the local PSP. If the PSP staff and the examination group manager cannot reach agreement, the examination territory manager should become engaged in the resolution of this examination. Under no circumstances should the case be returned to the transferring area without prior discussion.

4.11.29.15
(08-14-2017)
**Transferring Office
Examination Cases to
Field Examination**

- (1) When it is determined that an office examination case requires a field examination, the office examination group manager will discuss the facts and circumstances of the case with a field group manager in the POD where the case would normally be assigned, to determine if they can reach agreement on a transfer.
- (2) If the office group manager and the field group manager cannot reach agreement on the reassignment of the case, the office group manager will discuss the facts and circumstances of the case with their territory manager.
- (3) If the territory manager concurs with the decision to transfer the case to a field examination group, the territory manager will:
 - a. Assign the case to a group within their territory, or

- b. Discuss the case with the appropriate field territory manager who has field groups in or near the POD that would normally be assigned the case.
- (4) Once a determination is made as to the field examination group the case will be transferred to, the office examination group will transfer the case on ERCS and transmit the return using Form 3210. In addition, the electronic and paper case file will be transferred to the receiving group, see IRM 4.11.29.13 and IRM 4.10.15.7.1 for additional guidance.