

refusal to file under the provisions of the Internal Revenue Code.

(4) In instances where the delinquent taxpayer has turned the records over to a tax practitioner for preparation and completion of the return(s), the Collection employee will continue to look to the taxpayer for filing compliance except where power of attorney has been given to the practitioner.

#### 5282 (6-12-87) Subsequent Activity

(1) Generally, IMF cases where no return has been secured and Policy Statement P-5-133 does not apply, the Collection function employees have the following alternatives:

- (a) Referral to the Criminal Investigation Division, see IRM 52(10)1;
- (b) Summons, see IRM 5283;
- (c) Referral to Examination, see IRM 52(10)2; or,
- (d) Referral to Substitute for Return Unit, see IRM 52(10)5

(2) Refusal to file employment and excise tax return(s) should be processed by Collection under IRC 6020(b) procedures.

#### 5283 (11-15-85) Summons Procedures

##### 5283.1 (11-15-85) Procedures

Revenue Officers should review the summons procedures provided in IRM 52(12)0 and Chapter 600 of IRM 57(16)0, Legal Reference Guide for Revenue Officers.

##### 5283.2 (11-15-85) Taxpayer Response to Summons

(1) Accept the return(s) when a taxpayer presents the return(s) completed and signed.

(2) If the return(s) has not been prepared, the Revenue Officer will prepare the return(s) if the taxpayer's records are such that the skills of a Revenue Agent or Tax Auditor are not required.

(3) If the records presented by the taxpayer are such that the skills of a Revenue Agent or Tax Auditor are required, the Examination person designated to be on standby should be contacted.

#### 5283.3 (8-18-86) Summons Follow-up Action

If the taxpayer does not comply with the summons, the Revenue Officer should prepare a Form 4443, Summons Referral. See IRM 52(12)(14).21.

#### 5290 (11-15-85) Refusal to File—IRC 6020(b) Assessment Procedure

##### 5291 (11-15-85) Scope

(1) The procedure applies to employment, excise and partnership tax returns. Generally, the following returns will be involved.

- (a) Form 940, Employer's Annual Federal Unemployment Tax Return;
- (b) Form 941, Employer's Quarterly Federal Tax Return;
- (c) Form 942, Employer's Quarterly Tax Return for Household Employees;
- (d) Form 943, Employer's Annual Tax Return for Agricultural Employees;
- (e) Form 11-B, Special Tax Return—Gaming Devices; (The Revenue Act of 1978, P.L. 95-600 repealed the coin-operated gaming device tax effective June 30, 1980. Therefore, Form 11-B is not required for gaming devices after June 30, 1980. These procedures are provided to cover delinquent situations prior to June 30, 1980.)
- (f) Form 720, Quarterly Federal Excise Tax Return
- (g) Form 2290, Federal Use Tax Return on Highway Motor Vehicles;
- (h) Form CT-1, Employer's Annual Railroad Retirement Tax Return.
- (i) Form 1065, U.S. Partnership Return of Income.

#### 5292 (6-12-87) General

(1) Revenue officers, ACS and CSF managers, GS-9 and above, are authorized to execute returns under IRC 6020(b).

(2) When the taxpayer is contacted, the Collection employee will set a specific date for filing and secure sufficient information so that an accurate return can be prepared if the taxpayer fails to file by the specified date.