

When spouses filing jointly are involved, the initial and any subsequent contacts to have the taxpayer comply with filing requirements should be made with the spouse who earned the taxable income, rather than the dependent spouse who earned no income and who does not meet the filing requirements.

If the delinquent taxpayer has turned the records over to a tax practitioner for preparation of the return, you should continue to look to the taxpayer for filing compliance except when power of attorney has been given to the practitioner. If a tax practitioner is going to prepare the required return, the taxpayer should be asked to determine the date of completion, and a deadline should be set. If the taxpayer fails to file after the final demand, you should serve a summons for the information to prepare the return(s). Collection Division has an agreement with Examination Division to provide personnel for technical assistance in preparing the tax returns if necessary when the taxpayer is scheduled to appear. Issue a summons only after you have coordinated your actions to insure that a revenue agent or tax auditor is available at the appointed hour, date, and place. Check your local guidelines for the correct procedure in your office.

When you serve the summons, tell the taxpayer that if the required returns are submitted before the due date on the summons, the Service will consider the summons requirement fulfilled. Emphasize that such returns should not be filed through the Service Center, but through you. As a precautionary measure leave a self-addressed envelope with the taxpayer so that the returns will be filed with you. When you learn that a taxpayer's failure to file a required return is willful or that fraud is indicated, do not suggest or request that delinquent returns be submitted. Suspend action and promptly report the findings to the Criminal Investigation Division on Form 3212. That division will decide within 15 days whether to accept or reject the referral. If CID rejects the referral, you may resume your investigation.