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Florida is the fourth most populous state in the union and it's easy to see why when you consider its tropical climate, long sandy beaches and tourist attractions. With extensive maritime and waterway access, it is also a major international hub for importing and exporting goods, which means that its roads see their fair share of trucks carrying cargo. With all these trucks on the road, Floridians are not always surprised to read news of flipped semis. Although they probably become aware when a truck accident in Florida releases millions of agitated bees on the highway or, in that case, when a truck driver is caught with disemboweled alligator parts in the cab of his truck, it's impossible to predict when accidents like these will happen, which is why it's important to know your rights and what to do after a truck accident in Florida. **Stop Duty: Provide Information and Care** The first thing to note about truck accidents in Florida is that in addition to stopping to exchange basic information, state law requires drivers to provide reasonable assistance to those injured in an accident. And when a person's injuries prevent them from being able to exchange information, the other parties are required to report the accident to the nearest law enforcement office. Drivers who do not and instead leave the scene for fear may face a third-degree crime. When the injuries are serious, they may face second-degree criminal charges. Notification requirements in Florida, law enforcement is required to prepare reports for any accident involving a commercial motor vehicle or anyone that results in death, injury or inoperable vehicles. For all other accidents involving property damage, the law requires drivers to submit a written report to the Department of Road Safety and Motor Vehicles. In other words, every truck crash in Florida will require a report written by police. So even in the unlikely event that a truck accident does not result in injury or property damage, you are still required to stick around and call the police to report the incident. **Florida Truck Accident Laws Overview** You can refer to the chart below for more information on Florida truck accident laws. **Florida Statutes Statutes Section 95.11 (statute of limitations) Florida Statutes Section 316.027 (penalties for not providing assistance after an accident) Florida Statutes Section 316.061 (requirements to stop after an accident) Florida Statutes Section 316.062 (duty to provide information and provide assistance after an accident) Florida Statutes Section 316.066 (accident notification requirements) Florida Statutes Section 765.096 (employer presumption against negligent hiring) Statute of Limitations for negligent actions, there are statues of four years of limitations. For actions of unjust death, there is a statute of limitations of two years. However, in cases of unjust death involving intentional offenses, there is no such limitation. Can a trucker company be held accountable? Held responsible? A trucker company may be liable for damage caused by its driver, but only when the driver was acting within his employment at the time of the incident. Note: State laws are always subject to change by passing new laws, decisions in higher courts (including federal decisions), ballot initiatives, and other means. As we strive to provide the most current information available, consult a lawyer or your own legal research to verify the state law you are researching. Resources related to Florida's truck accident laws receive professional legal help with your Truck Accident case in Florida As the trauma of a truck accident in Florida subsides, it's important to take a step back and determine the full extent of its impact on your life. As you weigh your options going forward, you should speak to an experienced personal injury lawyer to see how complete you and your loved ones can be. Contact a qualified lawyer. **September 15, 2019 Purpose (1) This transmits a review of MRI 4.10.8, Review of Returns, Drafting of the Report, Material changes (1) Significant changes to this MRI are listed in the table below. Effect on other MRI 4.10.8 documents, dated April 5, 2017, is replaced. This MRI incorporates applicable content from the Provisional Guidance Memorandum NHQ-01-1115-0001. Review of tax usage policy on taxpayer submissions, dated November 19, 2015. Small Business/Self-Employed Audits (SB/SE) Field Exam, Specialties Exam, Large Business camp, International (LB&I) and Examiners of Tax-Exempt Government Entities (TEGE), Effective Date (13/09/2019) Maha H. Williams Director, Examination-Field and Campus Small Business Policy/Autonomous Division SE:SE:HQ:EFCEP Purpose. This MRI section includes guidelines for reporting audits. In addition to the basic reporting procedures, this MRI provides details on corrected reporting and discusses issues that require special reports and forms. It also provides instructions for some case closing requirements. Public: These procedures apply to examiners in SB/SE Field Examination, Specialty Exam, LB&I and TEGE. Owner of the policy: The Director, Examination - Field and Campus Policy, which is under the Director, Examination head office. Owner of the show: General Field Examination Processes (FEGP), which is under the Policy of Director, Examination - Field and Campus. Contact information: To recommend changes or make any other suggestions related to this MRI section, see MRI 1.11.6.6, Providing feedback on an IRM - Out of Release section. This MRI provides guidance for writing reports that examiners should understand and apply in the performance of their functions. For The Service has the authority to carry out examinations pursuant to Title 26, Its Code, Legend F - Procedure and Administration, Chapter 7B, Discovery of Responsibility and Execution of Securities, Subchapter A, Examination and which includes, but is not limited to, the following sections of the IRC: IRC 7605, Time and place of examination The procedures for exercising the examination authority are contained in the 26 CFR 601.105, Declaration of Procedural Regulations. The Director, Exams sede, is the executive responsible for providing policies and guidance to the employees of exam SB/SE and ensuring the consistent application of policies, procedures and tax law to effect the tax administration, protecting the rights of taxpayers. See MRI 1.11.6.5.3, Self Exam. For additional information: The Director, Examination - Field and Campus Policy, which is under the Director, Examination head office, and is responsible for delivering policies and guidelines that impact the field and campus analysis processes. See MRI 1.11.6.5.1, Field Policy and Campus, for additional information. The General Field Examination Processes (FEGP), which is under the Board, Examination - Field and Campus Policy, is the group responsible for providing political and procedural guidance on standard examination processes to field employees. See MRI 1.11.6.5.3.1, General Field Examination Processes, for additional information. Examiners are responsible for observing the Taxpayer's Bill of Rights, including the taxpayer's right to be informed about their tax accounts. Examiners shall ensure that taxpayers receive clear explanations of results by issuing reports and examination letters identifying the amounts (if any) of taxes due, interest, additional amounts, tax increases and available penalties. Examiners and their managers should be thoroughly familiar with the procedures and report writing information contained in the MRI, as well as other resources, such as those listed in MRI 4.10.8.1.7, Related Resources, below. Reports are derived from a variety of sources, including the Audit Information Management System (AIMS), AIMS) and examination returns control system (ERCS) databases. These reports provide the Seder and Field Exam with timely and reliable information. There are a variety of reports designed to meet the needs of the group or role. Additional information can be found in MRI 4.4.2.7, Reports, MRI 4.7.6, Reports, and MRI 1.4.40.5, Overview of Monitoring Reports. Periodic reviews of the program are carried out to: Evaluate the effectiveness of specific programs within the Exam or throughout the organization, determine whether procedures are being followed, validate policies and procedures, and identify and share proven best practices. The following table contains a list of terms used throughout this MRI and its definitions. The following table lists acronyms used throughout this MRI and its definitions. The are the main sources of procedures and guidelines that examiners will use for the writing of the report: MRI 4.10.1, Overview of The Responsibilities of The IRM Examiner 4.10.6, Penalty Penalty MRI 4.10.7, IRM Troubleshooting 4.10.9, Work Paper System and IRM Case File Set 4.10.10, Standard Paragraphs and Explanation of Adjustments MRI 4.13.4, Area Office (AO) Im Examination 4.23.10, Report Writing Guide for Employment Tax Examinations MRI 4.23.22, Unassigned Employment Tax Case Procedures MRI 4.24.20, Im Tax Reporting Writing Guide 4.25, Report Writing Guide for Tax Examinations of Goods and Gifts MRI 4.27.2, Bankruptcy, Responsibilities Examiners MRI 4.31.2, TEFRA Exams - Field Office Procedures MRI 4.31.5, Investor Status Control (ISC) Exams - Im Field Office Procedures 4.30, Joint Committee Procedures MRI 4.46.5, Laborpapers and Im Resources Reports 20.1, Im Penalty Manual 2.20.2, Useful interest information can be found on the following websites for: Written report at S Corporations at TEFRA at RGS at CCP at Ex-Parte Communicators at Ovaqajdo no Htps://portal.ds.isnet.gov/ites/VL003/Pages/default.aspx, Joint Committee at Claims, Abatement and Audit Res Consideration Penalties at. Examiners have a responsibility to ensure that audit reports are properly prepared and issued. The following sections give an overview of audit reports, discuss reporting and reporting, and provide guidance on the issues that examiners should consider after reporting. Audit reports serve a number of important purposes. Therefore, examiners should take all necessary measures to ensure the accuracy of the report. Audit reports: Protect the right to be informed of the taxpayer. Audit reports should contain all the information necessary to ensure a clear understanding of adjustments and identify the amounts (if any) of taxes due, interest, tax increases and assessable penalties. Serve as a basis for evaluation and collection action. Reports (link documents) are legally binding documents. Notice of fiscal responsibility for the suspension of interest. IRC 6404(g) provides for the suspension of interest when the Service does not provide timely and adequate notification of a tax liability. For example, Form 4549 is sufficient if it contains an explanation of each adjustment item. See Treas. Reg. 301.6404-4(f)(i). See MRI that addresses the notice requirements for IRC 6404(g). The type of audit report that an examiner prepares depends on the outcome of the examination. For example, reports are prepared for the following types of cases: No Change and No Liability (IRM 4.10.8.3) 4.10.8.3) Agreed (IRM 4.10.8.4) With agreed exception (IRM 4.10.8.5) Partially Agreed (IRM 4.10.8.6) Not Agreed (IRM 4.10.8.12) This section contains general guidance for the preparation of the income tax report. Other sections in the IRM contain specific guidelines for reporting for each case type (e.g. uncharged, agreed, etc.). Form 4549 is the basic report form for most individual and corporate income tax cases. Form 4549 has a place for the taxpayer to sign and includes content for evaluation and collection language. See MRI 4.10.8.4.1, for instructions for preparing Form 4549. Form 4549-A, Income Tax Examination Change Report (Not Agreed and Agreed), does not have a place for the taxpayer to sign, and is appropriate for any change, without agreement, fully permitted claims for reimbursement and other documents. If Form 4549-A is issued in an unagreed or partially agreed case, examiners typically prepare and provide Form 870, Waiver of Restrictions on the Assessment and Collection of Disability in Taxation and Acceptance of Supersession, to the taxpayer to request consent for evaluation. The Reporting Software (RGS) is required for the generation of all income tax examination reports (with the exception of B&I agents using the BNA Software) and for the entry of all the data necessary for the Examination Operational Automation Database (EOAD). The EOAD is designed to allow monitoring of examination adjustments by problem and related cause. This data helps identify specific areas of non-compliance based on review reports. See MRI 4.10.16, Exam Operational Automation Database (EOAD). The procedures for using RGS in reporting can be found in RGS User Guides, training materials, and IRM 4.10.15, Reporting Software (RGS). See MRI 4.10.8.18 for additional information on using RGS. The examiner should discuss the progress of the examination and possible questions with the taxpayer and/or representative at frequent intervals throughout the examination. See MRI 4.4.7.2.1, Initiate Responsibilities, for information on how to write down Form 3198, Special Notice of Treatment of Examination Cases, to provide the CCP with instructions for sending closing letters. For the final letters, examiners shall prepare an envelope for the taxpayer and, where appropriate, for the F&A. The envelopes must contain the return address of the examiner and must be included in the case with the applicable letters. If the mail is returned as undelivered after the case is closed, follow the procedures in MRI 4.4.7.4, Undeliverable Mail, Publications sent to the taxpayer should always agree with the offices listed in the letter to avoid confusion. Publications available on the IRS.gov not be sent to the taxpayer's representative or nominee. See MRI 4.10.1.3.3, Written Communication to the Taxpayer Representative, for additional information. Section 2504 of P.L. 106-295 (RFA '98) requires the Service to include any necessary written notice or communication or to be delivered to the taxpayer in the matter relating to the taxpayer, as directed out in Form 2848, Power of Attorney and Representative Declaration, or Form 8821, Authorization of Tax Information. Before issuing an audit report, the examiner should contact the Centralized Authorization File (CAF) in IRIS to ensure that the taxpayer does not submit a new Form 2848 or Form 8821 through channels other than the examiner. For more detailed information on how to send mail when a POA is involved, see MRI 4.11.5.5.2.9, Notices and Communications. See MRI 4.10.1.3.3, Written Communication to the Taxpayer's Representative, for guidance including the preparation and issuance of the Communicable Letter for Power of Attorney. The letters are sent to taxpayers (and their authorized representatives) to transmit reports, explain available redress rights and inform the taxpayer of the status of the examination. Examiners should follow the guidelines in MRI 4.10.1.3.2, Written Communication, in the preparation of letters. Employee contact information should be included in all correspondence sent to taxpayers. See MRI 4.10.1.2.2.2, Employee Contact Information, for guidance. Examiners prepare most of the letters sent from the group or ccp, the date and signature depend on the font. For example, examiners prepare, but do not sign or date, letters sent by the group manager and closing letters sent by the CCP on behalf of the appropriate Director (based on its operational division). The font (for example, initial contact, 30 days, closing, etc.) and the required signature (for example, examiner, group manager, area director, etc.) determines how the subscription block is completed. For example: letter 692, Request for Consideration of Additional Results, is signed by the examiner, so the signature block is completed with the name, title, and signature of the examiner. Letters of 30 days discussed in MRI 4.10.8.12.1, must be signed by the group manager by Delegation Order SBSE 4.55, Authority to Sign Thirty Days Letters. Therefore, the 30-day letter signing block must contain the name, title, and signature of the group manager. The Office Examination Letter 1912, Follow-up Letter Transmission Examination Reports, is not a 30-day letter. It is signed by the examiner and the signature block is completed with the name, title, and signature of the examiner. Closing letters are sent by CCP or TS and indicate that the examination has been terminated after acceptance by the Area Director (or comparable management level). For example, the Final Letter Without Amendment, Without Amendment, and Charter 987, Agreed Amendment of Income Tax, notify the taxpayer that the report has been reviewed and accepted. Therefore, the subscription block is completed with the name and title of the Area Director (management level) and signed by the group manager on behalf of the Area Director (or comparable level of management). Generally, letters issued at the group level can be digitally signed as long as the procedures in the IRM Digital signatures are followed. Letters, forms and other documents digitally signed to the taxpayer and/or representative must contain a graphic image of the signatory's handwritten signature. See MRI 4.4.7.2.1, Initiate Responsibilities, for information on how to write down Form 3198, Special Notice of Treatment of Examination Cases, to provide the CCP with instructions for sending closing letters. For the final letters, examiners shall prepare an envelope for the taxpayer and, where appropriate, for the F&A. The envelopes must contain the return address of the examiner and must be included in the case with the applicable letters. If the mail is returned as undelivered after the case is closed, follow the procedures in MRI 4.4.7.4, Undeliverable Mail, Publications sent to the taxpayer should always agree with the offices listed in the letter to avoid confusion. Publications available on the IRS.gov not be sent to the taxpayer's representative or nominee. See MRI 4.10.1.3.3, Written Communication to the Taxpayer Representative, for additional information. Section 2504 of P.L. 106-295 (RFA '98) requires the Service to include an explanation of the examination and collection process, as well as information on the taxpayer's attorney's assistance with any first proposed disability letter, which allows the taxpayer an opportunity for administrative review in the Internal Revenue Service. Pub 3498, The Examination Process, is used for this purpose. The procedures below should be followed: Pub 3498 must be provided with the first examination report that is given to the taxpayer, and with all 30-day letters. Pub 3498 is not required to be provided again to the same taxpayer with reports for the same tax periods issued after the first report (i.e. corrected and supplementary reports) unless they are issued with a 30-day letter. Pub 3498 is not included without change reports, except for no changes with adjustment reports when adjustments impact other fiscal years. This section provides general guidance for requesting payment, receiving audit reports executed, and closing cases when established deadlines based on taxpayer responses to issued reports. Examiners should follow IRM 4.20.3, Requesting Payment, which provides guidelines for using the Hierarchical Interview approach to request payment, secure tax source information, coordinate with Collection, and process payments received in cases of disability. When a taxpayer has filed or is preparing to enter bankruptcy filing, examiners should consult MRI 4.27.2, Bankruptcy, Examining Responsibilities, for guidance on the payment request. Taxpayers, upon receipt of an audit report, will be able to pay for the disability immediately. Exam staff Form 3244-A, Proof of Payment - Examination, and transmit the form together with the payment as instructed in MRI 4.4.24.2, Form 3244-A. Attach a copy of completed Form 3244-A in the face of the tax return. Instead of a payment of taxpayers can submit a deposit 6603. For a detailed explanation of the enactment of IRC 6603 and its effect on interest see MRI 20.2.8.2, IRC Deposits 6603. See MRI 4.4.24, AIMS Procedures and Instructions for Processing, Payments and Shipments, for information and instructions on payments and shipments, including drafting Form 3244-A. For payments of \$100,000 or more follow IRM 4.4.24.8, Payments of \$100,000 or More, to ensure timely processing. Reports and waivers are considered executed when signed by the taxpayer(s). The forms executed must reflect the date received by the IRS. A signed agreement or exemption interrupts the operation of interest; 30 days from the date of receipt if the assessment and payment notice are not made within 30 days. See MRI 20.2.7.9, IRC 6603(i), Disability Interest Suspension, for additional information and examples. Examiners must date the date of receipt date in agreements and waivers, with the following exception: Agreements and waivers received by IRS EEFax (vs. a traditional fax machine) do not require an additional stamp at the printed contact or waiver contains a generated date stamp that is legible and correct. The IRS may accept consents to assess additional taxes (e.g. Form 4549 or Form 870) and taxpayer closure agreements involving any amount of tax by fax. For lated agreements, examiners must: Document 9884, Examiner Office Activity Record, including contact with the taxpayer, contact date, and taxpayer is submitting consent to assess the disability received by EEFax by saving an electronic or printed copy of the email received in the case file. Make sure that item 416 on Form 5344, Exam Closure Record, contains a 1 if a faxed contact is received by fax. To process an agreed, joint returns reports and waivers require the signature of both spouses (or authorized attorney of attorney), if applicable, unless the disability is paid in full, as discussed in the following paragraph. When full payment is not received, and only one spouse signs the report or waiver, the unagreed procedures apply to the spouse who does not sign. In addition, the spouse's account should be assessed using MFT 31 procedures. See MRI 4.10.8.12.3, Examiners can sue a case as agreed without an executed settlement form if a full payment not specifically designated as deposit 6603 is received in response to a proposed disability (tax and penalties), and there is no evidence that the taxpayer intends to lodge a protest. See IRM Payment instead of complaint, to complete Form 5344 when payment is accepted instead of a signed contact. Examination Code 09 is applied and the contract date is not entered; the suspension of interest described in paragraph (1) above does not apply to taxpayers that are not in agreement. Generally, cases should be closed from the group within the following time limits: 10 days for the closure of cases agreed or without change of penalties – from the first date the report is received or the status of non-attest is communicated to the taxpayer, 20 days for closing cases for unagreed examinations – from the date on which the 30-day delimitation Code 09 is applied and the contract date is received from the taxpayer, 4 days for closing cases of interest or overassessment of agreed dollars – see MRI 4.4.18, Large Dollar Cases, for more information. This section contains procedures for closing a case when the****

denied. Interest for this adjustment is restricted to the due date of the return of the spouse year. For restricted interest cases that do not result in a change in fiscal liability, a statement should be added to the Other Information section of the report: Although there is no change in your tax liability, there may be interest payable or payable as a result of this report. That's because one or more of the settings are a restricted setting. The tax for this adjustment has an interest calculation date other than the return. See IRM 4.10.8.3.3. The examiner shall send the agreement to the taxpayer in such cases. Note: Form 3198 with Restricted Interest applies to _____ checking the applicable box and filling in the blank space for the year. If Form 2295 2295 not necessary, check the box in the Forward for Technical Services section. For a step-by-step decision model for handling restricted interest cases, see the Restricted Interest Decision Chart in Exhibit 4.10.8.13. Changes to the taxpayer's name or address require the examiner to complete Form 2363, Master File Entry Change, as soon as clear and concise notification is received. See IRM 4.10.2.1.1, Change of Taxpayer Address, for additional information on clear and concise notification and filing Form 2363. Examiners must also complete Form 2363 when there is a permitted/age change in the taxpayer's filing status. The examiner should EEXX Form 2363 to CCP as soon as possible. See the CCP website for the EEXX CCP Exam Numbers. For additional information, see IRM 4.4.11, AMSP/Processing, Entry Changes. Treas. Reg. 1.6013-1(i) does not allow spouses to switch from a joint return to a separate return unless prior to the due date of the return (without considering any length of time to file) any spouse subsequently files a separate return. The separate return is a replaced return. Separate return submitted by an executor — Under certain circumstances, a surviving spouse may submit a joint return for the year of death if an executor or administrator has not been appointed at certain times. IRC 6013a(3) and Treas. Reg. 1.6013-1(i)(3) & Reg. 1.6013-1(i)(3)(ii). An executor or administrator of a deceased person may submit a joint return submitted by the surviving spouse. See IRC 6013a(4) and Treas. Reg. 1.6013-1(i)(3). Inward joint elections — Sometimes, after a joint return is processed, it is determined that the joint election is not valid, although the return is not amended. Some reasons why a joint election may not be valid include: Taxpayers were not married; the return is not signed by both parties; the return was signed under duress (Treas. Reg. 1.6013-4(i)); a spouse's signature was forged; a return that is signed can be corrected by obtaining a valid signature using Return 2348, Declaration (3) letter. In addition, the return can be treated as signed establishing the intention of both spouses to submit a joint return. See Fiederbach v. Commissioner, 34 T.C. 740, 757 (1960), aff'd per curiam, 325 F.2d 211 (2d Cir. 1963). When closing the separate return of the person whose Social Security number is listed first (the primary taxpayer) on the invalid joint return, the following actions should be taken: Prepare a return using the correct archival status and only income, and primary taxpayer credits. Request an agreement with the taxpayer. Follow normal agreed-upon procedures. Show only one name on Form 5344. Prepare Form 2363 to correct the name line to reflect only the primary contributor and correct the archival status on the account. Check the following Transaction Code boxes on Form 2363: 013 and 016, and enter the archival status code in the FISC box. See IRM 4.10.8.5.4, Form 2363, for additional information. Check the box for Form 2363 in the Closed Forms section of Form 3198. If the file does not contain the separate return for the person removed from the joint return, the return must be closed along with the return if a return is required. If a return is required and is not archived, follow the replacement return procedures to make an assessment against the person whose name has been removed from the return set. Spouses who originally submitted returns separately may find it advantageous to use a joint tax declaration. To change from separate return status to set, contributors can submit a joint declaration or a changed Form 1040X. For fiscal years from July 31, 1996 (e.g. calendar year 1997), it is not necessary for taxpayers to pay the tax shown in the joint declaration in full as a condition for electing the joint status. IRC 6020 authorizes the Secretary to prepare a return for a taxpayer who does not make and submit a return if the taxpayer discloses all the information necessary for the preparation of the return. If the taxpayer signs the return prepared by the Secretary, the return may be received as a return from the taxpayer. If a taxpayer does not make a return, or makes a false or fraudulent return, IRC 6020(a) authorizes the Registrar to make a return of his own knowledge and information as he or she may obtain through testimony or otherwise. IRC 6065 requires that a return contain or be verified by a written statement that it is made under penalty. The joint return filing status under IRC 6013(a) is based on the spouses who make an election and intend to submit a joint return. Thus, the return may not elect joint filing status on behalf of taxpayers in a return that prepares and signs under the authority of IRC 6020(a). See Mills vs. Commissioner, 91 T.C. 1026 (1988), acq., as a result, 1991-2 C.B. (filing status used by the IRS in preparation for return under IRC 6020(a) does not bind taxpayers in a subsequent disability process). A Form 870 signed by the spouses is not a return under IRC 6020 and is not an election to submit a joint return under IRC 6013. This holding company also applies to Form 1902, Individual Income Tax Audit Change Report (obsolete 1988), and Form 4549, Income Tax Review Change Report, and any successor forms to these forms, as these documents are not intended to be returned and do not contain a joint with if married taxpayers do not perform a joint return; the examiner will have to terminate the case without agreement by using a different filing status than the married set filing. Generally, the filing status of these contributors will be determined separately. Based on facts and circumstances, the examiner will need to determine whether a return return necessary for one or both taxpayers. See Rev. Rul. 2005-59, IRC 6013b(2)(A) requires taxpayers to make a joint return election within three years of the original due date of the tax return (without considering an extension). IRC 6013b(2)(B) requires taxpayers to make a joint return election before a disability notice for that year to any spouse if the spouse submits a timely petition to the Tax Court in respect of that year. The original return for that year for each taxable year. IRC 6013b(2)(C) requires taxpayers to make a joint return election before any spouse has entered into a divorce agreement for that taxable year, or before any civil or criminal proceedings arising from any spouse in respect of such taxable year have been compromised. If an altered return is received during an examination, examiners will normally examine the changed return to determine whether the reported tax is correct. The examination will be done as soon as possible after the return is received and to the extent necessary. An altered return received from a taxpayer during an examination, with or without referral, will remain in the file. Separate files must be configured for each spouse, because each file will be closed under the SSI Number (DLN) Generally, the primary file will be the return set, and the secondary file will be the second SSI number for the joint return set. The main file will include the original return set, the copy of the changed return set, and the original return set. The primary and secondary return copies must be attached. The secondary return set will include the original separate return of the secondary. A copy of the original separate return set must be attached. Two reports are prepared when separate returns are converted to a joint return. Primary file — Prepare a report starting with the primary account and include as adjustments the items that appear in the separate secondary return. Upon completion of the examination, the examiner shall request an agreement covering the proposed changes. If a deficiency is not agreed, normal appeal procedures apply. Secondary file — Prepare a secondary report to adjust all taxes and penalties previously evaluated on the secondary account to zero. The primary and secondary files must be closed to the CCF together as a case file. Prepare a Form 5344 for each file and include the secondary contributor's name on Form 5344 for the primary file. Prepare Form 3198, to be transmitted with the file, and include the following comments: Separate Return(s) Converted to Set. Add secondary to the primary account, include any estimated tax payments to be transferred from the secondary account to the primary account, and indicate whether or not the tax has been paid. A report including notices for investment credits (including investment credit calculation showing the correct investment credit, IRC 46 deferrals credits considered investment credits, Form 3468, Investment Credit, can be used to show the corrected investment credit calculation. IRC 38 limits the amount of general business credits (including investment credit) that can be used in any year. Form 3800, General Enterprise Credit, can be used to show the limitations of investment credit when the taxpayer is eligible for more than one type of general business credit. The report shall clearly show the amount and year of origin of any adjustments to investment credit returns or carryforwards. IRC 50(c) requires the recapture of all or part of the investment credit in the event of an advance provision of the property that generated the credit. Form 4255, Investment Credit Recapture, can be used to show the calculation of the tax due to the resumption of the investment credit. When an audit results in an adjustment in self-employed labor tax, the information is electronically forwarded to the Social Security Administration through Form 5344. See IRM 4.29.2, Self-Employed Income Adjustment. Include the following information applicable on Form 5344: (see IRM 4.4.29.2.1.1, Changes to the Reference Code on Own Account); Reference number 878; net increase or decrease in income from self-employed work by the primary taxpayer. Reference number 879; net increase or decrease in the income of the self-employed worker of the secondary taxpayer. For 1950 and subsequent fiscal years, enter the self-employment adjustment multiplied by 9325. The net increase or decrease in the reference number of the tax on self-employed is 889. Changes in both primary and secondary self-employment tax should be combined for an adjustment in number 889. The employee must invoice the employer's declared salary taking into account the 3103 rates, for example, if the Social Security rate is 6.2% and the Medicare rate is 1.45%, for a total of 7.65%, the calculation uses 0.925 (i.e., 1 - 0.0765). Separate adjustments should be made to the Social Security portion and the Medicare portion of the self-employed labor tax. For the maximum amount of combined wages and self-employed earnings subject to social security tax for a period, see Pub 334, Small Business Tax Guide. There is no limit on salaries and self-employed earnings subject to Medicare tax. If it is discovered during an examination that the income tax has been underreported by the employee to the employer, the tax may have to be See IRM 4.4.29.2, Group Procedures for Adjustments to Income Tax, and IRM 4.22.8, Procedures for Adjustments to Income Tax. When an examination shows an adjustment to the portion of tax employees pays, examiners must follow IRM 4.22.10.17, General Procedures for Adjusting the Portion of Employees' Tax. An individual is not required to file an income tax return (for example, because the income is below the amount that requires the individual to enter the file) Schedule H can be filed by itself. The use of Program H in salaries and collect these taxes does not change the nature of the tax. Changes are changes in the employment tax. Changes cannot be included in the income tax return. Changes should be made to an employment tax return (see 4.0 below). Changes are not subject to disability procedures and should not be included in a disability notice. No portion of the employer tax reported in Calendar H is always available for restitution based on changes in the taxpayer's income tax liability. For the purposes of Schedule H the employer is: The taxpayer who requested the EIN, which is required. For joint returns, only one taxpayer can be the employer and this would be the spouse who obtained the EIN. Adjustments in Schedule H requires the preparation of Form 4667, Changes in Tax Examination - Federal Tax on Unemployment Tax Review Amendment Report, and Form 2554, Agreement for Evaluation and Collection of Additional Taxes and Acceptance of Overseeing. Adjustments to Form 4668 must be made by the fourth quarter. When Schedule H adjustments are made, Form 3198 must be attached to the file. The Other Statement section should contain the following annotation: Schedule Adjustment H — Forms 4667, 4668, and 2504 closed to the primary or secondary contributor (whichever to apply). For joint filers, it is critical that the primary/secondary assignment is made to allow for the precise completion of Form 5344. As with any other employment tax change involving wages, corrected or delinquent W-2s should be insured as needed. See IRM 4.23.10.10.5, Family Employment Tax, for additional information. The Engineer Memo Report, Form 3213 — is used as a transmitter for the engineer's report on non-LB&K report cases. Form 4665 will note that an engineer was involved in the case and whether the engineer's findings are accepted or not. When accepted, the engineer's conclusions will be included in the examiner's report. 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A copy of the notice, including personal service registration or shipping receipt, will be sent by registered or certified mail to all other partners. Receipts for these correspondences will be associated with the copy of the notice withheld in the file. Revenue agents must deliver Letter 978 or Letter 979 and Form 2807 at the closing conference if possible. Otherwise, send certified mail. In cases where Form 2807 is required, the taxpayer will have the opportunity to execute the contract by specifying the books and records that will be kept. In joint returns, the criminal investigator will determine the appropriate EIN. Adjustments in Schedule H requires the preparation of Form 4667, Changes in Tax Examination - Federal Tax on Unemployment Tax Review Amendment Report, and Form 2554, Agreement for Evaluation and Collection of Additional Taxes and Acceptance of Overseeing. Adjustments to Form 4668 must be made by the fourth quarter. When Schedule H adjustments are made, Form 3198 must be attached to the file. The Other Statement section should contain the following annotation: Schedule Adjustment H — Forms 4667, 4668, and 2504 closed to the primary or secondary contributor (whichever to apply). For joint filers, it is critical that the primary/secondary assignment is made to allow for the precise completion of Form 5344. As with any other employment tax change involving wages, corrected or delinquent W-2s should be insured as needed. See IRM 4.23.10.10.5, Family Employment Tax, for additional information. The Engineer Memo Report, Form 3213 — is used as a transmitter for the engineer's report on non-LB&K report cases. Form 4665 will note that an engineer was involved in the case and whether the engineer's findings are accepted or not. When accepted, the engineer's conclusions will be included in the examiner's report. The work related to the cases of BSISE should be placed in the case-called. The International Examiner's Report, Form 3963 — is used as a report transmitted to the International Examiner's Report on SB/SE and LB&K cases. For more details on the preparation of Form 3963 see IRM 4.603.4.603.5. Examiner's report, Form 4665 will note that international was involved in the case and whether the findings of the international examiner are accepted or not. When accepted, the international examiner's explanation of the items will be included in the examiner's report. Working documents relating to the International Examiner report must be placed in the case-File. IRC 6404(g) suspends interest, if, as a result of an examination, the IRS does not provide individual taxpayers with the appropriate disability notice and the basis for filing due course. The IRS has 30 months (or 18 months in certain cases) from the due date of return date (in relation to return date) to notify the taxpayer of the additional liability without suspending interest. See IRM 20.7.8, IRC 6404(g) Interest suspension, for additional information on the notification period, interest suspension period, and effect of changed returns