



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR EMPLOYMENT TAX TERRITORY MANAGERS, GROUP MANAGERS AND SPECIALISTS

FROM: Anita M. Babb /s/ *Anita M Babb*
Acting Chief, SB/SE Employment Tax Operations

SUBJECT: Interim Guidance on Completion of Form 5344

The purpose of this memorandum is to communicate expectations and provide interim guidance on the proper completion of Form 5344 for all Employment Tax examiners.

Currently the Audit Information Management System (AIMS) website and the IRM indicate certain fields on Form 5344 are not required to be completed by examiners. However, these directions are intended for income tax agents. Report Generation Software (RGS) is a component of income tax that will populate certain fields on closing documents, thus making the completion of Form 5344 unnecessary for income tax agents. Due to the difference in report writing availability, there are different expectations for Employment Tax examiners.

In addition to the fields indicated on the AIMS website, the following fields on Form 5344 will be completed by the examiner when closing cases:

- Item 12 Tax, Penalty and Interest Adjustments
- Item 13 Disposal Code
- Item 15 Credit and Tax Computation Adjustments
- Item 19 NAICS Code

A job aid is being developed and will be distributed to the field to assist in completing Form 5344. If you have any questions, please contact Lynne McCoy, Senior Policy Analyst, SB/SE Employment Tax Operations.

Effect on Other Documents: Interim Guidance Memorandum will be incorporated into IRM 4.23.8 by January 10, 2009.

cc: www.irs.gov