



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 15, 2009

Control No: SBSE-04-0709-041
Expires: July 15, 2010
Impacted IRM: 4.23.10.5(2)

MEMORANDUM FOR EMPLOYMENT TAX TERRITORY MANAGERS, GROUP
MANAGERS AND SPECIALISTS

FROM: John Tuzynski /s/ *John Tuzynski*
Chief, Employment Tax Operations

SUBJECT: Updates to IRM 4.23.10.5(2) Survey of Employment Tax Return
After Assignment

The purpose of this memorandum is to communicate a correction that will be made to IRM 4.23.10.5(2), Survey of Employment Tax Return After Assignment. The impacted IRM section will be updated to reflect these corrections by July 15, 2010.

The note in IRM section 4.23.10.5(2) will be updated to read:

Note: Substitutes for Returns (SFR's) received in the field in status 10 can be disposed of prior to taxpayer contact by use of Form 5351 and the appropriate Disposal Code of either DC 36, 37 or 40. See IRM 4.23.10.5.1 (4), (5) and (6) for instructions on the proper completion and processing of the Form 5351.

This correction was also communicated in the SB/SE Employment Tax PSP Process Alert #19, *Proper Closing of Non-Examined Employment Tax Returns*, issued November 2008.

The above guidance is effective immediately. If you have any questions, please contact Lynne McCoy, Policy Analyst.

cc: www.irs.gov