



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

Securing Verification of Filed Federal Tax Returns
For Bankruptcy purposes

There are 3 ways to verify Federal tax returns have been filed that may be used.

1. Secure a Power of Attorney, file it with the Service, then request the information. However, this may well be slow, inconvenient and not realistic if the potential debtor has not decided to hire you yet. So, consider the following-
2. When the Potential Client is in your office, have them call 1-800-829-1040. Chose option 2 for the first two choices after selecting the language and follow the prompts. You can order transcripts for up to 10 years and they will be sent to the debtors home in preparation for future use.
3. On the internet go to www.irs.gov or the New Mexico web site Home page at www.nmcourt.fed.us and pull up the IRS Form 4506-T. This can be completed on line, printed, signed by the debtor and faxed to one of the Service Centers listed on the Form. You must select the type of transcript you want and list the years you are seeking. This form allows the transcripts to be sent to a third party or to the taxpayer. You also must identify the type of return by form number (140, 1120, etc) and follow the directions printed on the Form 4506-T.

The Return Transcript (choice 6a) has the quickest response time and will confirm the returns have been filed. The Account Transcript (choice 6b) shows more return details, but will not reflect changes and installment agreement payments. The Record of Account (choice 6c) gives the detail necessary to determine classification and dischargeability, additional assessments and all payments. Wage and income information to prepare returns may also be requested on this form.

Filing Tax Returns

When a return is filed, do not expect to see it on a transcript for 6-8 weeks. Until the return is received at a processing site, viewed for basic validity, loaded and checked for math errors, it will not appear on a transcript.

Debtors filing late returns should keep copies and file returns very quickly or the IRS will not be able to verify they have been filed. The IRS bankruptcy office in Phoenix cannot secure transcripts and does not process Form 4506-T. Neither does the centralized insolvency site in Philadelphia.

The IRS hopes to be able to file Proof of Claims on Chapter 13 and Chapter 11 cases within two weeks of receipt of the 341 notice. The 341 hearing Notices must be sent to IRS, PO Box 21126, Philadelphia, PA, 19114 for prompt response to the notification. That is where the work is done.

LEVY RELEASES

If your debtor receives a levy and you want a prompt release of that levy, call 1-800-913-9358. To get a levy release faxed as soon as possible, be prepared to provide the Docket Number, date of filing, state of filing, taxpayers name, SSAN, name of the business that received the levy, a fax number and (if possible) a contact person. The staff at the 1-800 number should collect this information from you and release the levy. If we do not have the case information already loaded, they will not give you any taxpayer or return information. If we have the case loaded they will take the information and release the levy, but will not provide any taxpayer or return information to anyone except the attorney. It is a violation of disclosure law (IRC 6103) to give taxpayer or return information to a member of the attorney's staff.

Please continue to send Disclosure Statements and Plans to IRS, 210 E. Earll Drive, MS 5014 PX, Phoenix, AZ 85012 for our prompt consideration. You can also address all Chapter 11, Chapter 12 and unconfirmed Chapter 13 questions to the Phoenix office. Our Fax number is (602) 207-8515 and the phone numbers you currently have for Phoenix are unchanged and include (602) 207- 8548, 8546, 8531 and 8561.

Bill Unger, IRS Insolvency Manager, Phoenix, AZ