

OVDI CHECKSHEET FOR OPT OUTS & REMOVALS

OVDI Case Information - The following items must be completed and applicable information included in the package prior to forwarding the case to the Opt out/Removal Committee (OORC). **Page 1 is Mandatory; page 2 is an optional job aid.**

Case information	
OVDI 2009 or 2011 (Please indicate which year, as appropriate) (or 2012)	
BOD/Area	
Agent name	
Referral Type (Opt Out or Removal)	
Manager Name	
TP Name	
TIN	
Summary of Case/Examiner Recommendation (Reference attachment or check the box if included)	
TP's Statement of Facts (Reference attachment or check the box if included)	
Tax assessment & penalty (Reference attachment or check the box if included)	
Activity Record (reference attachment or check the box if included)	

Issuance of Letters/Approval Process Check Sheet: Opt outs occur at the taxpayer's (or POA) request. Removal is considered when the taxpayer has been nonresponsive for more than 60 days. Non responsiveness applies to requests for information/documentation as well as requests for agreement (signing RAR and 9006). All cases must be reviewed by the GM and TM prior to submission to the OORC.

Activity	Opt Out (YES OR NO)	Removal (YES OR NO)	Date completed
1. Has T/P been given at least 60 days to provide requested information?			
2. Was a Status Letter Issued?	(Letter 4728)	(Letter 4729)	
3. If no, has taxpayer already received a custom status letter and given at least 30 days to respond?			
4. Taxpayer issued Opt Out or Removal Letter	(Letter 4564)	(Letter 4566)	
5. Does T/P provide written request to opt out? If No, was Letter 4566 then issued? (Letter 4566 must be issued if T/P fails to submit written request to opt out)			
6. Does T/P request TM appeal?			
7. Does TM support T/P removal?			
8. Did TM provide written response to T/P regarding outcome of Appeal?			
9. GM Concurrence required for all opt outs & removals prior to submission to the OORC			

10.TM Concurrence required for opt outs & removals prior to submission to the OORC			
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EXAMINER’S REMINDER CHECK LIST:

Description	Date completed
1. Fill out case information, and letters issued/approval process check sheet (Items 1-8)	
2. Complete Summary of Case/Recommendations, which includes: (a) Brief, concise summary of facts – from CI letter along with subsequent information received. (b) Whether examiner agrees with TP’s statement of facts (c) If examiner disagrees with TP’s facts or penalty, examiner will document disputed facts or penalty. (d) Examiner’s recommendation of penalties which should apply. (e) Recap of income tax and accuracy-related penalties for each year. (f) Whether opt out would likely result in determination of non-willful FBAR penalty and dollar amount, if known. (g) Recommendation as to scope of examination.	
3. Include Letter Response by POA/Taxpayer - (a) Taxpayer’s Statement of Facts (b) Penalty Recommendation (c) Rationale for Recommendation	
4. Schedule of Tax Assessment and Penalties – RAR (Do not submit entire RGS report) (a) Page 1 & 2 of 4549 (b) Penalty schedules from RGS (c) If 1040X posted – the tax assessment & penalty by year.	
5. Copy of Case Activity Record	
6. Submit Package to Group Manager for Approval	

MANAGER’S REMINDER CHECK LIST:

Description	Date complete
1. Manager to review package and initial for approval – Item 9 on Check Sheet	
2. Send package to Territory Manager for approval	
3. Once approved by Territory Manager - Item 10 on Check Sheet - submit package via encrypted email to committee at *SBSE OVDI Opt Outs/Removals	
4. Once Committee Approves - Update case to project code 1089 (opt outs) or 1090 (removals).	