

Lesson 23
IRC SECTION 6020(B)

REFERENCES

Circular E

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INTRODUCTION

The goal of the Collection Division is to promote voluntary compliance with the tax laws by firm and fair practice. Occasionally, you will meet taxpayers who refuse to file their tax returns voluntarily. In this lesson, you will learn how to deal with some of these situations.

The 6020(b) procedure is an important administrative tool that you will use to manage your TDI inventory.

OBJECTIVES

At the end of this lesson, you will be able to:

- 23-1. Identify situations when action under IRC section 6020(b) is appropriate.
- 23-2. Discuss various sources of information necessary to prepare returns.
- 23-3. Correctly prepare Form 5604 and returns under IRC section 6020(b).