

Change to IRS Proof of Claim Forms

Our Centralized Insolvency office recently made some coding changes to the software that prepares the proof of claim forms. Starting October 1, 2018, the language we used to show whether the claim was based on a filed return has been replaced by the following:

POC #	Caption	PARAGRAPH
1	Estimated- SEE NOTE	LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.
2	Estimated- SEE NOTE	ESTIMATED TRUST FUND RECOVERY PENALTY. IRC 6672
4	Estimated- SEE NOTE	INFORMATION FROM RETURN FILED BY DEBTOR THAT IS NOT YET ASSESSED. THIS CLAIM MAY BE AMENDED AS NECESSARY UPON ASSESSMENT OF THE LIABILITY OR EXAMINATION OF DEBTOR TAX RETURN
5	Estimated- SEE NOTE	ESTIMATED TAX LIABILITY DUE TO PENDING EXAMINATION OF DEBTOR TAX RETURN.
6	Estimated- SEE NOTE	ESTIMATED UNASSESSED TAX LIABILITY PENDING DETERMINATION. IRC 6020(B)
8	Estimated- SEE NOTE	UNASSESSED CORPORATE INCOME TAX TRANSFEREE LIABILITY.
a	Estimated- SEE NOTE	PROPOSED DEFICIENCY BASED ON FINAL DETERMINATION OF EXAMINATION OF DEBTOR(S) TAX RETURN.
r	Estimated- SEE NOTE	ESTIMATED ESTATE TAX LIABILITY. IRC 6324(A)(2), FIDUCIARY LIABILITY UNDER 31 USC 3713 (B), AND/OR TRANSFEREE LIABILITY.
s	Estimated- SEE NOTE	ESTIMATED RECEIVERSHIP FIDUCIARY LIABILITY UNDER 31 USC. 3713 (B) AND/OR TRANSFEREE LIABILITY.

So, instead of the claim saying “per return” or “under audit,” the claim will now say “Estimated – SEE NOTE” and the note (at the bottom of the claim form) will explain the specific status.

Apart from the first note, the other note where we have not received a return is note “6” – this is the code that will be used for a Substitute for Return under IRC section 6020(b).

My understanding is that the last two notes, “r” and “s”, are situations where no return has been filed – but those relate to estates and receiverships, not bankruptcy.

Notes “2” and “8” involve assessments (trust fund and transferee) that are not directly based on returns; but I don’t think these will be an issue for you.

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