IRM PROCEDURAL UPDATE

DATE: 10/07/2014

NUMBER: WI-25-1014-1441

SUBJECT: STEX Transcript

AFFECTED IRM(s)/SUBSECTION(s): 25.6.1

CHANGE(s):

IRM 25.6.1.11.1.4.2.8, ST-10 (Refund Cancellation, Deletion or Repayment), Added a new paragraph (5) for working a TC 720 credit identified as external bank lead case.

5. If a TC 720 has posted and the amount is less than the TC 846 refund amount, it is considered an External/Bank Lead issue. See IRM 21.2.4.3.18(5), *Integrity & Verification Operation (IVO) and Criminal Investigation (CI), Transcript Issues* for more information on working this transcript.

IRM 25.6.1.11.1.4.2.10(6), Revised to remove procedures for suspending the transcript case after sending a letter requesting a tax return from the taxpayer.

6. If the taxpayer's account contains a TC 610 payment along with a TC 460 (extension of time to file before or after the TC 610 payment) posting date, change the TC 610 payment to a TC 670 payment using the same transaction date as shown on the original TC 610 payment. You must send a 112 C letter to the taxpayer requesting a return and close your control base. No further action is required on this account.

IRM 25.6.1.11.1.4.2.19(3), STEX Transcripts, Removed the words return due date and replaced with RSED.

3. You must pull the original delinquent return to check the postmark date if the IRS received date is within 7 days of the Refund Statute Expiration Date. If the return is post marked by the RSED or the envelope is not attached to the return, you must allow the overpayment to refund to the taxpayer. Also, you must correct the ASED to the original IRS received date stamped on the

timely filed tax return or timely postmark date found on the envelope attached to the return by using Command Code REQ77 with DLN Code 990 thru 999.