

IRM PROCEDURAL UPDATE

DATE: 12/02/2021

NUMBER: sbse-04-1221-1306

SUBJECT: Estate Tax Closing Letter Requests

AFFECTED IRM(s)/SUBSECTION(s): 4.25.2.5.10

IRM 4.25.2.5.10 - Revised content to include updated estate tax closing letter and transcript request procedures.

(1) Effective October 28, 2021, Treasury Decision 9957 established a new user fee of \$67 for persons requesting the issuance of Letter 627, Estate Tax Closing Letters. The requestor must utilize Pay.gov (www.pay.gov) to pay the user fee and request the estate tax closing letter. A closing letter cannot be issued until a TC 421 has posted. The status on AIMS must be closed before a closing letter can be issued.

(2) Phone Requests on or after 10/28/2021: The phone assistor should advise the caller to submit the request for closing letter and pay the user fee through Pay.gov. No estate tax closing letters will be issued over the phone.

(3) If the caller requests a transcript, advise the caller to submit Form 4506-T, Request for Transcript of Tax Form. The form and its instructions can be obtained on IRS.gov. Most requests are processed within 10 business days.

(4) Authorized representatives may request transcripts through the e-Services Transcript Delivery System (TDS), found on IRS.gov. If the caller states they are unable to secure the transcript via TDS, advise the caller to submit Form 4506-T, Request for Transcript of Tax Form. They may also contact the e-help desk at 866-255-0654 for further assistance.

(5) Campus E&G will generate the Pay.gov Collections Report weekly to identify estates that have paid the user fee and need an estate tax closing letter issued. In addition, an automated payment confirmation is received from Pay.gov to the designated E&G mailbox, SBSE.EEF.Closing.Letter.User.Fee, once the requestor pays the user fee.

(6) Utilize the payment confirmation email to locate the Estate's TIN. Update the applicable weekly Campus Closing Letter Fee spreadsheet, notating the decedent's TIN and other relevant information. Other relevant information includes decedent's name, user fee paid, request received date, TC 421 present, TC 29X or TC 30X tax adjustment, date letter issued, SEID, follow-up date, amended/supplemental and refund request.

(7) TIN's listed on Campus Closing Letter Fee spreadsheet indicate a user fee was paid. Follow the IF/THEN chart to determine if a closing letter should be issued:

IF	THEN
AIMS Status 90 - Closed	<ul style="list-style-type: none"> • Issue the closing letter • Ensure the Campus Closing Letter Fee spreadsheet is updated to reflect issuance.
AIMS Status 00-89	Monitor for closed AIMS Status 90

(8) If the tax period reflects a prior tax change (29X or 30X), the request should be assigned to a TE or TTT for closing letter research and issuance.

(9) Correspondence Requests received before 10/28/2021:

IF	AND	THEN
TC 421 posted with a trans-date before 10/28/2021	Closing letter is requested	Issue the closing letter.
TC 421 posted with a trans-date after 10/28/2021	Closing letter is requested	The request is considered premature and will be denied. Issue Letter 6477, Notice of Denial, Estate Tax Closing Letter, using the appropriate selectable paragraph.
TC 421 not posted	Closing letter is requested	The request is considered premature and will be denied. Issue Letter 6477, Notice of Denial, Estate Tax Closing Letter, using the appropriate selectable paragraph.

Note: A closing letter cannot be issued until a TC 421 has posted and the AIMS status is closed.

(10) Correspondence Requests received on or after 10/28/2021: The request should be denied by issuing Letter 6477, Notice of Denial, Estate Tax Closing Letter, using the appropriate selectable paragraph. Valid closing letter requests will be addressed through Pay.gov reports and the email confirmations received through the designated E&G mailbox, as cited above.

(11) All closing letters should be issued from the IMS closing letter database. Place letters in the designated area for PAS sampling. Once PAS completes the pull of letters for review, the remaining letters are mailed by clerical.

(12) Refund Requests: Refund requests are emailed directly from the requestor to the designated E&G mailbox, SBSE.EEF.Closing.Letter.User.Fee@irs.gov. Refund requests received through the mailbox are considered correspondence. The request must contain the following:

- Detailed information and/or documentation, and
- The Pay.gov Tracking ID Number

(13) If the request does not contain the above required information, issue Letter 6478, Notice of Denial, Estate Tax Closing Letter User Fee Refund Request, using paragraph F.

(14) Refund Approval: If the refund request is initially determined to be warranted by the employee reviewing the request, approval for refund requires managerial and HQ Policy approval. Research conducted and supporting documentation regarding the refund request should be provided to the manager. If the manager agrees, HQ Policy will review for concurrence. Refunds will be issued only in limited cases. See "What if I want to request a refund?" on IRS.gov FAQ on ETCL for additional information.

(15) Refund Denial: If the refund request is denied, issue Letter 6478, Notice of Denial, Estate Tax Closing Letter User Fee Refund Request, using the appropriate paragraph.

(16) Ensure the Campus Closing Letter Fee excel spreadsheet is updated to reflect the refund request status.