

IRM PROCEDURAL UPDATE

DATE: 02/10/2016

NUMBER: WI-21-0216-0300

SUBJECT: When to Start the Calculation for 21 Day e-File Processing Time Frame

AFFECTED IRM(s)/SUBSECTION(s): 21.4.1.3

CHANGE(s):

IRM 21.4.1.3(2) Table - Added guidance for when to start the calculation for when the processing time frame is met for e-filed return.

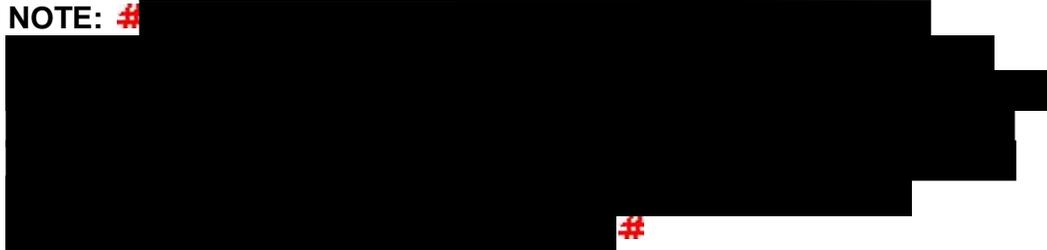
2. Use the following table to determine if the processing time frame has been met. Start the calculation from the publicly announced **start** date for accepting and processing electronically filed returns. This **start** date is also valid for paper filed tax returns.

Return Type	Processing Time Frame
Paper refund return	<ul style="list-style-type: none">○ 6 weeks for normal processing○ For returns claiming the Adoption Credit, if returns are selected for Exam, the time frame is approximately 14 weeks. If after 8 weeks research indicates the return was selected, inform the taxpayer that the return was selected for further review and that we will either contact them, or the refund/credit will be issued within the 14 week period.○ For Injured Spouse returns see IRM 21.4.6.5.2, <i>Injured Spouse Inquiries</i>, for additional information.
e-file refund return	<ul style="list-style-type: none">○ 3 weeks (from the publicly announced start date for accepting and processing electronically filed tax returns)○ Refund research may begin on the 21st day
1040X return (see (7) below for amended return information through IRS automation)	up to 16 weeks

NOTE: If taxpayer filed a Form W-7, *Application for IRS Individual Taxpayer Identification Number*, with their return, see IRM 3.21.263.7.2, *Inquiries Regarding Status of Application*.

NOTE: Customer Account Data Engine (CADE) will have little impact on processing time frames. Use the above chart for all returns processed through CADE.

REMINDER: If the account has a transaction code (TC) 971, action code (AC) 052 posted, normal processing time will increase by two cycles as this action causes the return to re-sequence for two cycles. If the account has a TC 971, AC 152 posted, normal processing time will increase by one cycle as this action causes the return to re-sequence for one cycle. If the taxpayer asks why the processing time was increased tell them the return was randomly selected for additional review. Do not mention IVO (previously AMTAP), CI, etc.

NOTE: #  **#**

NOTE: Do not initiate a refund trace over the phone if there is IDT involvement on the module. When providing a pre-populated Form 3911, verify all information is for the correct taxpayer. See IRM 25.23.4.4.1, *Telephone/Paper Inquiries Regarding MXEN, MXSP, IDT(X), IDS(X), and Scrambled Cases*, for additional information.