

IRM PROCEDURAL UPDATE

DATE: 04/07/2016

NUMBER: WI-21-0416-0694

SUBJECT: ERS Status Codes - Temporary Timeframe Update and Additional Guidance

AFFECTED IRM(s)/SUBSECTION(s): 21.4.1.3.1.2.4

CHANGE(s):

IRM 21.4.1.3.1.2.4(1) and (3) Added Identity Theft guidance for 12C letter inquiries when the taxpayer claims they did not file the return. Added guidance to Status 221/224 THEN sections 3 and 5. Increased the timeframe under paren (3) from 4 to 6 weeks.

1. Review the CC ERINV screen for the status codes. The following provides some of the most common ERS status codes and their time frames. Advise the taxpayer of the correct time frames via telephone or "C" letter. For additional codes and time frames, see Exhibit 21.4.1-1, *Error Resolution System (ERS) STATUS CODES*, or Exhibit 21.4.1-2, *Error Resolution System (ERS) Action Codes (For use by ERS/Reject Unit)*.

NOTE: For any ERS Status Code not specifically noted below, and you cannot determine the cause for the condition, allow 8 weeks from the original received date of the tax return to pass before submitting a Form 4442, *Inquiry Referral*, to ERS. See the fax/EFax numbers in (3) below. If the original return was processed in Andover, refer to Cincinnati; if the original return was processed in Philadelphia, refer to Ogden.

NOTE: If you can determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD) advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (3) below. Use CC ERINV to determine the correct FLC to match up with the fax number.

CAUTION: If the taxpayer states the return identified in the 12C letter is not their tax return, ask the taxpayer to return the letter and write "Not My Return" on the letter. Inform the taxpayer they should file a tax return along with the Form 14039, *Identity Theft Affidavit*.

NOTE: The complete list of ERS status codes is in Exhibit 3.12.37-21, *ERS Status Codes*. The time frames related to the suspense periods for these codes is in Exhibit 3.12.37-2, *Use of Action Codes on ERS Records*.

If the	And	Then
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Status Code is		
100	It is an unworked error record that is usually a simple problem that is corrected in three to four days.	<ol style="list-style-type: none"> 1. Advise taxpayer to allow normal processing time and to visit Where's My Refund at irs.gov, or from the IRS2Go phone application from a smart phone, for current information. Where's My Refund can inform the taxpayer of the projected date of the refund. Also advise the taxpayer not to call before the normal processing time frames have passed as no additional information will be available. 2. If problem is not resolved, taxpayer will receive a letter during normal processing time explaining any additional requirements.
221/222/224	<p>The taxpayer received correspondence. The case is in unworkable suspense and waiting for the taxpayer's response. The case will remain in suspense for 40 workdays.</p> <p>NOTE: Taxpayers will be contacted via Letter 12C, <i>Individual Return Incomplete for Processing: Form 1040, Form 1040A and 1040EZ</i>. CC ENMOD will display the selective paragraphs input on these letters except for selective paragraph "i" which is used for a narrative fill-</p>	<ol style="list-style-type: none"> 1. Advise taxpayer to provide requested information; AND 2. Advise them of the 6 week normal processing time frame. This time frame would begin from the time the taxpayer responded to the information request.

	in. CAUTION: Status 222 is international correspondence and has a suspense period of 45 days.	
221/222/224	The taxpayer indicates that the response must be delayed because of illness, the preparer is out of town, or other valid reason.	<ol style="list-style-type: none"> 1. Advise the taxpayer to immediately fax a statement requesting an extension to the fax number on the letter, and include a copy of the Letter 12C. 2. If unable to fax, the taxpayer should immediately write to the address on the letter requesting an extension, and include a copy of the Letter 12C. 3. Advise the taxpayer to fax or mail the delayed information within 30 days of the current date. 4. Include a history item on AMS with this information.
221/222/224	The taxpayer did not receive correspondence.	<ol style="list-style-type: none"> 1. Check CC ENMOD to determine if a letter was prepared. If a letter was prepared, and it has been 14 days or less from this date, inform the taxpayer he/she will receive a letter within the next 2 weeks. Do not prepare Form 4442, <i>Inquiry Referral</i>, until more than 14 days have passed from letter preparation. If the address has changed, see (5) below. 2. If a letter was prepared more than 14 days ago, prepare Form 4442, <i>Inquiry Referral</i>, and fax to

		<p>ERS/Rejects. See fax/EFax numbers below in (3). Advise taxpayer to expect a letter within three weeks.</p> <p>3. If CC ENMOD indicates no letter was sent, and CC ERINV shows the remaining days in suspense is greater than 30 days, DO NOT prepare a Form 4442, <i>Inquiry Referral</i>. Inform the taxpayer they will receive a letter within the next 2 weeks, if additional information is needed. If the address has changed, see (5) below.</p> <p>4. If CC ENMOD indicates no letter was sent, and CC ERINV shows the remaining days in suspense to be 30 days or less, prepare Form 4442, <i>Inquiry Referral</i>, and fax to the appropriate ERS/Reject Unit. See fax/EFax numbers in (3) below. Advise taxpayer to expect a letter within three weeks.</p> <p>5. Verify taxpayer's address. If it is a different address than the one on the original tax return, indicate the new address on Form 4442, <i>Inquiry Referral</i>. In this instance, prepare and send the Form 4442 immediately. Advise taxpayer to expect a letter within three weeks. Change the address if the caller meets oral statement authority. See IRM 3.13.5.27, <i>Oral Statements/Telephone</i></p>
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If the Status Code is:	And	Then
321/324	No reply has been received	<ol style="list-style-type: none"> 1. Reject Unit will work the case without the requested information. 2. It should be worked in 10 business days. 3. Advise taxpayer if they do not receive correspondence or the refund in four weeks to contact us again. 4. If you can determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD) advise the taxpayer to provide the information using the

		ERS/Rejects address/fax chart in (3) below. Use CC ERINV to determine the correct FLC to match up with the fax number.
421/424	Correspondence has been received.	Cases should be worked in 10 business days . Advise the taxpayer they should receive correspondence or a refund within four weeks from the date the taxpayer returned the information .

2. Make referrals to ERS/Rejects on Form 4442, *Inquiry Referral*, when correspondence was sent to the taxpayer requesting missing information and he/she did not receive the correspondence and the case is still in ERS. See fax/EFax numbers in (3) below. If the taxpayer has moved and has a different address than the one on the original tax return, indicate the new address on the Form 4442, *Inquiry Referral*. Inform the taxpayer he/she will be contacted within 21 days.

NOTE: Change the address if the caller meets oral statement authority per IRM 3.13.5.27, *Oral Statement/Telephone Contact Address Change Requirements*. If the taxpayer does not meet oral statement authority for the address change, advise the taxpayer to obtain Form 8822, *Change of Address*, per IRM 21.3.6.4.1, *Ordering Forms and Publications*, and mail the form to the center where they filed their return. If the taxpayer filed electronically, provide the IRS address based on which state they would have sent a paper return.

REMINDER: If ERS/Rejects has closed the case, they cannot help the taxpayer.

3. If the case is open in ERS/Rejects status 221/224 and more than 6 weeks have passed since the taxpayer responded to the notice, **OR**, the case is open in ERS/Rejects status 321/324/421/424 and more than 6 weeks have passed since the taxpayer was told they would receive either a refund or a notice, use the following chart and advise the taxpayer to re-send/re-fax the previously requested information. Tell the taxpayer to include a copy of the original letter, or if the letter is not available to include a note explaining why they don't have the original letter.. The address/fax numbers are based on the file location code (FLC) that can be determined on CC ERINV. Inform the taxpayer he/she will be contacted within 30 days. Use the numbers below for any ERS/Rejects status requiring a fax/EFax. Use CC ERINV to determine the correct FLC to match up with the fax number.

ERS/Rejects File Location Codes Addresses and Fax Numbers			
FLC	Location	Address	Fax Number
18, 20, 21,	Austin	Internal Revenue Service	1-855-204-

75, 76		3651 South Interregional Highway 35 Stop 6121 Austin, TX 78741 Attn: SP Rejects Team	5020
14, 16	Cincinnati	Internal Revenue Service 201 West Rivercenter Boulevard Stop 361 Covington, KY 41011 Attn: SP Rejects Team	1-855-262-0485
10, 80, 89, 90, 99	Fresno	Internal Revenue Service 5045 East Butler Avenue Stop 36102 Fresno, CA 93727 Attn: SP Rejects Team	1-559-456-7233
09, 36, 43, 70, 79	Kansas City	Internal Revenue Service 333 Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	1-855-892-7588
30, 32	Ogden	Internal Revenue Service 1973 N. Rulon White Boulevard Stop 6121 Ogden, UT 84404 Attn: SP Rejects Team	1-855-309-9361

4. If the case remains open in ERS and no apparent actions have been taken to resolve the taxpayer's inquiry, or the taxpayer is experiencing a financial hardship, refer to IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, and IRM 13.1.7.3, *Exceptions to Taxpayer Advocate Service Criteria*, before referring to TAS.
5. If the case is closed in ERS, see IRM 21.5.5.3.4, *Responding to Taxpayer Inquiries on a Closed Unpostable*, for guidance.