IRM PROCEDURAL UPDATE

DATE: 10/21/2026

NUMBER: sbse-25-1026-0864

SUBJECT: Unprocessable Request

AFFECTED IRM(s)/SUBSECTION(s): 25.15.18

CHANGE(s):

IRM 25.15.18.5.1.17 Updated the requirement to store the unprocessable Form 8857 in the electronic case file.

(1) For unprocessable requests, the following actions will be taken:

a. Input ISTS manually to Stages 01, 02 (if applicable), 03,

b. Stage 29 with Activity Description "UNPR", or **NORF** for no return filed modules, and

c. Stage 30 with Activity Description "NOACCTP". Input history comment stating reason (i.e. no signature, incomplete form).

   Note: Only establish one ISTS record for unprocessable requests. If no tax year is listed on request, use the current tax year. If multiple years are listed, use the latest filed year.

d. Ensure Form 8857 and all correspondence is saved in the case management application.

e. Prepare Letter 3658-C, *Unprocessable Innocent Spouse Relief Request*, using appropriate paragraphs.

   Note: The unprocessable Form 8857 will be maintained in the electronic case file and will not be returned to the RS.

f. **Do not input TC 971 AC 065.**

IRM 25.15.18 Editorial changes have been made throughout this IRM to update current organizational terms, correct grammar, spelling, and punctuation.