IRM PROCEDURAL UPDATE

DATE: 01/29/2026

NUMBER: 26U0168

SUBJECT: EIN Field Blank; Suspense Corrections Field 01ARI

AFFECTED IRM(s)/SUBSECTION(s): 3.12.13

CHANGE(s):

IRM 3.12.13.25.6(5) - Added Field 01ARI Aggregate Return Indicator Suspense Correction Procedures.

(5) **Suspense Correction:**

1. Reply, No Reply or Insufficient Reply - Use the following table to correct returns that have been suspended for Aggregate Return Filer check box:

If	There
A complete Schedule R is received,	Enter the correct ARI in field 01ARI.
The taxpayer replies that the Aggregate Return Filer was checked in error,	Remove any entries in Field 01ARI and delete CCC "8" if present.
A Schedule R is received and no Type of Filer is checked,	Enter CCC "8".
No Reply is received,	Enter CCC "3" and "8".

IRM 3.12.13.25.2(3) - Updated note in 2nd Then table to clarify instruction for sending 3875-C letter when EIN field is blank.

(3) **Correction Procedures:**
Check the Field with the return.

If	Then
Transcribed incorrectly,	Enter the correct EIN from the return.
The EIN was transcribed correctly,	1 - Search the return or attachments for a valid EIN. 2 - If found, enter the correct number.

	3 - Issue Letter 3875C as a non-suspense letter to the address on the return.
	Note: Do not send Letter 3875C:
	1 - If three or less digits of the EIN are transposed, different, or missing; 2 - When INOLES indicated the account has been **merged to** or **merged form**, or 3 - If the taxpayer uses their SSN in EIN format or fails to include their EIN and research shows there is a valid EIN for the taxpayer.
A correct number can't be determined from the return,	1 - Research IDRS for the correct number. 2 - If found, enter the correct number. 3 - Issue Letter 3875C as a non-suspense letter to the address on the return.
	Note: Do not send Letter 3875C if three or less digits of the EIN are transposed, different, or missing, or when CC INOLES shows the account has been "merged to" or "merged from" or when the taxpayer uses an SSN number on a BMF return, and your research has determined there is no entity on Master File with that number sequentially entered in EIN format.
More than one number is found, or if unable to determine a valid EIN,	1 - Suspend with Action Code 320 for referral to Entity Control. 2 - If an EIN is assigned by Entity Control, it should be notated in the left margin with an assignment date in MMDDYYYY format, and the Entity TE's IDRS number.