

## IRM PROCEDURAL UPDATE

**DATE:** 02/03/2025

**NUMBER:** ts-03-0225-0163

**SUBJECT:** Screening; Routing and Processing Changes

**AFFECTED IRM(s)/SUBSECTION(s):** 3.11.6

**CHANGE(s):**

**IRM 3.11.6.2.5 Document Perfection Operation (DPO) Submission Processing (SP) 1040-X Organization Function Program (OFP) Information. Paragraph (3) - Updated CP notice Category Code to improve inventory tracking.**

(3) The following represent the codes used for reporting the work performed:

<b>Work Type ...</b>	<b>OFP...</b>
MeF (MEFP)	<ul style="list-style-type: none"><li>• 710-44490 - 1040-X MeF processing</li></ul>
Paper cases scanned into CII (MEFS)	<ul style="list-style-type: none"><li>• 710-44450 - 1040-X scan processing</li><li>• 710-44452 - W-7 scan processing</li></ul>
DUT CP Notices (LSFM) <b>Caution:</b> CP notices received through the DUT as "MEFS" will need to be updated to Category Code "LSFM."	<ul style="list-style-type: none"><li>• 710-40411 - CP 27</li><li>• 710-40412 - CP 09</li><li>• 710-40413 - CP 08</li></ul>
Paper CP Notices scanned into CII (LSFM) <b>Caution:</b> CP Notices scanned as "MEFS" will need to be updated to Category Code "LSFM."	<ul style="list-style-type: none"><li>• 710-40000 - CP 27</li><li>• 710-40002 - CP 09</li><li>• 710-40003 - CP 08</li></ul>

**IRM 3.11.6.4.5, Received Date: Paragraph (3) - Updated to include new Category Code.**

(3) If the Received Date stamp on a MEFS or LSFM case is missing from the front page, or is illegible, but is found elsewhere in the return packet, add the received date to the front of the return in MMDDYY or MMDDYYYY format in the blank space above line 1.

**Caution:** When editing the received date, check the case data and update if needed.

**IRM 3.11.6.4.5.2, Superseding Returns: Paragraph (1) - New screening instructions have been added for processing consistency. - Paragraph (5) - New routing instructions have been added due to the new screening instructions**

(1) All superseding returns must be screened following IRM 3.11.6.7.11, Superseding Return Discriminant Function (DIF) Score Screening.

(2) The due date of a calendar year individual income tax return is April 15.

**Note:** A fiscal year individual income tax return is due the fifteenth day of the fourth month following the close of the fiscal year.

(3) The due date may be changed due to Presidential disaster declarations.

(4) An amended return:

- Filed on or before the due date or the extended due date is a superseding return.
- Postmarked on or before the due date or extended due date, is processed as a superseding return.

(5) Send to AM any superseding return if:

- The return meets DIF score criteria.
- The return doesn't meet DIF score criteria and the AIMS status on CC AMDISA status is 09 or greater.
- The return doesn't meet DIF score criteria and meets CAT-A criteria.
- The adjustment would result in an unpaid net balance due increase on the module.
- The refund claim must be disallowed, partially disallowed, or not considered, leaving the account with a balance due instead of a refund.

**IRM 3.11.6.4.7, Processing Presidential Election Campaign Fund (PECF) Requests: Paragraph (8) - Updated routing instructions to provide clarification. SERP feedback #26362.**

(8) Prepare a "dummy" Form 1040-X when the taxpayer indicates an addition to the PECF and send it to Batching. Prepare the "dummy" as follows:

- a. Edit "Dummy PECF" in the top margin of a blank Form 1040-X.
- b. The tax period
- c. The primary name control
- d. The primary SSN and secondary SSN.
- e. Check the appropriate filing status check box

- f. IMF Condition Code (CCC) "5" to the right of filing status just above Column C if one PECF box is checked. Edit CCC "6" if two boxes are checked.
- g. The received date in MMDDYY format in the center portion.
- h. Check the appropriate PECF box(es), in Part II on the second page of the Form 1040-X.
- i. Edit "CII case - Don't correspond for signature" in the signature area.
- j. Your employee number in the upper left margin.
- k. Edit the CII Case Id next to your TE number.
- l. Input Case Note "PECF Prep".

**IRM 3.11.6.4.8 Updating Case Data; Paragraph (2) - Updated CP notice Category Code to improve inventory tracking.**

(2) Use the following table to ensure the case data is correct and update as appropriate.

If the CII case is a ...	Then use ...
1040-X or amended 1040	<ol style="list-style-type: none"> <li>1. The TIN of the Primary Taxpayer.</li> <li>2. MFT "30".</li> <li>3. The TXPD of the return.</li> <li>4. The NC of the Primary Taxpayer.</li> <li>5. The IRS Rcvd Dt of the return.</li> <li>6. Work Type "IMF".</li> <li>7. Doc Type "SP 1040X".</li> <li>8. Category "MEFP" for MeF cases, and "MEFS" for scanned cases.</li> <li>9. Program "44490" for MEFP cases, and "44450" for MEFS cases.</li> <li>10. Function "ADJ-710".</li> </ol>
W-7 1040-X or amended 1040  <b>Note:</b> A W-7 return can be identified by a "W-7" stamp on the return image. Generally, the stamp is located in the lower left corner of the return.	<ol style="list-style-type: none"> <li>1. The TIN of the Primary Taxpayer.</li> <li>2. MFT "30".</li> <li>3. The TXPD of the return.</li> <li>4. The NC of the Primary Taxpayer.</li> <li>5. The IRS Rcvd Dt of the return.</li> <li>6. Work Type "IMF".]</li> <li>7. Doc Type "SP 1040X W7".</li> <li>8. Category "MEFS".</li> <li>9. Program "44452".</li> <li>10. Function "ADJ-710".</li> </ol>

Computer Paragraph (CP) 27 Notice	<ol style="list-style-type: none"> <li>1. The TIN of the Primary Taxpayer.</li> <li>2. MFT "30".</li> <li>3. The TXPD of the CP Notice.</li> <li>4. The NC of the Primary Taxpayer.</li> <li>5. The IRS Rcvd Dt of the return.</li> <li>6. Work Type "IMF".</li> <li>7. Doc Type "SP 1040X CP 27".</li> <li>8. Category "LSFM." <b>Caution:</b> CP notices with Category Code <b>MEFS</b> must be updated to "LSFM."</li> <li>9. Program "40000".</li> <li>10. Function "ADJ-710".</li> </ol>
CP 09	<ol style="list-style-type: none"> <li>1. The TIN of the Primary Taxpayer.</li> <li>2. MFT "30".</li> <li>3. The TXPD of the CP Notice.</li> <li>4. The NC of the Primary Taxpayer.</li> <li>5. The IRS Rcvd Dt of the return.</li> <li>6. Work Type "IMF".</li> <li>7. Doc Type "SP 1040X CP 09".</li> <li>8. Category "LSFM". <b>Caution:</b> CP notices with Category Code <b>MEFS</b> must be updated to <b>LSFM</b>.</li> <li>9. Program "40002" or "40412" if the case is received through the DUT.</li> <li>10. Function "ADJ-710".</li> </ol>
CP 08	<ol style="list-style-type: none"> <li>1. The TIN of the Primary Taxpayer.</li> <li>2. MFT "30".</li> <li>3. The TXPD of the CP Notice.</li> <li>4. The NC of the Primary Taxpayer.</li> <li>5. The IRS Rcvd Dt of the return.</li> <li>6. Work Type "IMF".</li> <li>7. Doc Type "SP 1040X CP 08".</li> <li>8. Category "LSFM". <b>Caution:</b> CP notices with Category Code <b>MEFS</b> must be updated to <b>LSFM</b>.</li> <li>9. Program "40003" or "40413" if</li> </ol>

	<p>the case is received through the DUT. 10. Function "ADJ-710".</p>
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**IRM 3.11.6.6, Verification Screening: The subsection has been renamed (formerly titled Master File Verification and Math Verification Screening) and revised to split the instructions into their own subsections. The splitting of the subsection has caused some subsections to be renumbered.**

Verification Screening

(1) Verification screening is required on all amended returns and CP Notices.

**IRM 3.11.6.6.1, Automation Verification Screening: New subsection to identify cases screened and processed through automation.**

Automation Verification Screening

(1) Automation verification screening is required on all MEFP returns for tax years 2023 and later received after January 1, 2025.

(2) The automation sends cases for manual processing when:

- There's no TC 150 present on the account.
- The response message from CC DDBCK is out-of-scope (OOS) for the automation. To determine if the case was sent for manual processing because of the response, review DDBCK to see if an update has been made. If an update is present, review all updates to determine if the automation received an OOS response.
- An OOS condition is present on the return.
- The adjustment is OOS for the automation.

<b>If automation sent the case for manual processing because ...</b>	<b>Then ...</b>
There's no TC 150 present on the account.	Follow IRM 3.11.6.5.1, Transaction Code (TC) 150 Research (No TC 150).
The response message from CC DDBCK is "DDBCK SELECTED, REROUTE TO EITC"	Follow IRM 3.11.6.13.4 (7), Command Code DDBCK (Dependent Database Check).
The response message from CC DDBCK is "SEND AS CAT A"	Follow IRM 3.11.6.13.4 (7), Command Code DDBCK

	(Dependent Database Check).
The response message from CC DDBCK is an error message listed in IRM 2.4.58.8, Command Code DDBCK Error Messages	Follow normal processing procedures.
An OOS condition is present on the return	Follow normal processing procedures.
The adjustment is OOS for the automation.	Follow normal processing procedures.

**IRM 3.11.6.6.2, Master File Verification Screening: The master file verification instructions from the former Master File Verification and Math Verification Screening subsection have been placed here.**

Master File Verification Screening

(1) Master file verification screening is required on all amended returns, CPs, and any miscellaneous claim adjustment prior to:

- Inputting an adjustment
- Initiating correspondence

**Exception:** Master file verification isn't required when corresponding for a missing tax period or TIN, or when a return has been perfected

(2) Master file verification requires the comparison of lines 1-15 Column A on Form 1040-X, with CC IMFOL or CC TXMOD.

**Caution:** The American Rescue Plan Act of 2021 allows the taxpayer to exclude \$10,200 (MFJ - \$10,200 for each spouse) of Unemployment Compensation from income for the tax year 2020. Taxpayers may file a Form 1040-X with an incomplete Column A or incorrect Column A due to systemic recovery performed on these accounts. Refer to IRM 21.6.6.2.54, Unemployment Compensation Exclusion due to American Rescue Plan Act (ARPA) of 2021, and the 2020 Unemployment Compensation Exclusion (UCE) FAQs found on irs.gov for additional information regarding the UCE.

- a. If any combination of lines in Column A don't match CC TXMOD and no math error (MTH-ERR) is present, then Math verification is required.
- b. Review AMS and CII Case Notes on cases worked by SP 1040-X.
- c. Be sure to consider all previous adjustments. If no changes can be identified see IRM 3.11.6.6.4, Duplicate Returns and Identical Open CII Cases.
- d. When Column A doesn't match and an amended Form 1040 series is attached matching Column C, adjust to the Column C amount(s).
- e. For single page returns with a payment made within a few days of the received date or "W-7" stamped returns, research IDRS to determine if it was for a payment or ITIN renewal only. If the preceding scenarios are applicable,

treat as a duplicate return. See IRM 3.11.6.6.4, Duplicate Returns and Identical Open CII Cases.

(3) When the amount shown on a supporting form or schedule differs from the amount shown on the Form 1040-X:

- a. # [REDACTED] # adjust using the 1040-X amount.
- b. # [REDACTED] # correspond per IRM 3.11.6.11, Correspondence Table of Issues, C-Letters and Paragraph Fill-ins.

(4) When a dependent is being removed, verify the taxpayer is removing credits associated with that dependent.

**IRM 3.11.6.6.3, Math Verification Screening: The math verification instructions from the former Master File Verification and Math Verification Screening subsection have been placed here.**

#### Math Verification Screening

(1) Math verification screening is required when one or more of the following are met:

- a. There's a total tax change (positive or negative) # [REDACTED] #
- b. Column A entries don't match TXMOD or IMFOL (no math error code is present) and paragraph (2)(d) above doesn't apply.
- c. A math error is present. Also see IRM 3.11.6.16.6, Math Error Response Cases.
- d. There are amounts that are blank, illegible or incorrect.

**Exception:** Math verification isn't required when the claim doesn't meet SP criteria, the entry is off by a dollar due to rounding, or the error can be identified as a misplaced entry that results in no difference between the taxpayer's expected refund or balance due and the overall adjustment being made.

(2) Math verification includes doing the following:

- a. Verifying the math on the entire amended return, including any forms, schedules and worksheets that are related to the change.
- b. Verifying the taxpayer's modified entries using the forms attached to the claim, schedules, worksheets, taxpayer remarks, and IDRS research.
- c. Verifying the corrected tax computation.
- d. Verifying any additional taxes on line 10 as reported by the taxpayer are calculated correctly.
- e. Verify all income-based items on claims involving an income change. Recalculate the items when the income changes, even if the taxpayer doesn't address them.

(3) If you're unable to "perfect" the return based on information submitted and through IDRS research, correspond requesting clarification:

If ...	Then ...
there's an unexplained amount that results in a change # [REDACTED] # to lines 11-15, Column B	Accept the amount and adjust using the taxpayer's Column B figures.
The taxpayer's Column A figures (original amount) don't match IDRS	Correspond per IRM 3.11.6.11, Correspondence Table of Issues, C-Letters and Paragraph Fill-ins.
For any other reason	Correspond per IRM 3.11.6.11, Correspondence Table of Issues, C-Letters and Paragraph Fill-ins.

(4) When math verifying the return and an error is discovered, re-compute the correct amounts using the information supplied and IDRS research. After perfecting the Total Tax (line 11), if the recomputed lines 12 - 15 amounts are:

- a. # [REDACTED] #, adjust using the taxpayer's figures.
- b. # [REDACTED] #, adjust the account using your recomputed figures.  
See IRM 3.11.6.16.5, Inputting a Corrected Adjustment.

**IRM 3.11.6.7.11, Superseding Return Discriminant Function (DIF) Score Screening: New screening instructions have been added for processing consistency. The insertion of this new subsection caused some subsections to be renumbered.**

Superseding Return Discriminant Function (DIF) Score Screening

(1) Follow IRM 21.5.2.4.23.6, Discriminant Function (DIF) SCORE or CLASSIFICATION "Send Return(s) to Examination for Review (Superseding Returns)" to screen all superseding returns.

If ...	Then ...
The superseding return meets DIF score criteria	Send the case to AM.
The superseding return doesn't meet DIF score criteria and the AIMS status on CC AMDISA status is 09 or greater	Send the case to AM.
The superseding return doesn't meet DIF score criteria and meets CAT-A criteria	Send the case to AM.
The superseding return doesn't meet any of the conditions listed above	Follow normal procedures.

**IRM 3.11.6.7.12, Exam Case Screening: Paragraph (3) - New screening instructions have been added for processing consistency.**



(3) Use CC AMDISA to determine the AIMS status when a -L freeze is present on the account.

If ...	Then ...
Processing a superseding return	Follow IRM 3.11.6.7.11, Superseding Return Discriminant Function (DIF) Score Screening.
There's a CI SDC open control	Follow IRM 3.11.6.7.14 (3), Criminal Investigation (CI) Scheme Development Center (SDC) Screening.
There's not a TC 420 or TC 424 on the account	Suspend the case the CAT-A.
There's a -W freeze present	Send the case to AM as Out of Scope.
There's an open control base or CC AMDISA, shows an appeals case (IDRS number 66XXX)	Send the case to AM as Out of Scope.
The AIMS status is 90	Send the case to AM as Out of Scope.
there's a TC 300 - 361 on the account	Send the case to AM as Out of Scope.
The AIMS status is 08 or less and CAT-A criteria is present.	Follow IRM 3.11.6.7.16, Category A (CAT-A) Criteria Screening.
The AIMS status is 08 or less and CAT-A criteria isn't present.	Process as normal. If inputting an adjustment, use priority code 1.
The AIMS status is 09 or more, but less than 90	Take the following action: <ol style="list-style-type: none"> <li>1. Input a TC 971 AC 013 and use the received date of the amended return for the transaction date.</li> <li>2. Send the case to Exam based on the current Employee Group Code (EGC) in AIMS. Use the following link to the EGC list found on the SERP Who/Where tab to see where to send the case. Exam Employee Group Code.</li> </ol>

**IRM 3.11.6.7.16, Category A (CAT-A) Criteria Screening: Paragraph (2) - New screening instructions have been added for processing consistency.**

(2) If processing a superseding return, follow IRM 3.11.6.7.11, Superseding Return Discriminant Function (DIF) Score Screening.

**IRM 3.11.6.9, 1040-X Reassignment and Reroute Guides: Paragraph (1) - Updated to include new Category Code**

(1) The MEFP, MEFS and LSFM reassignment and reroute guides are used when sending CII cases to other areas. Each guide is specific to the category code of the case being processed.

**Note:** When using the "Reroute" option in CII, a hardcopy of the case image, the case notes, if selected, and a routing slip are printed.

**Caution:** Reassigned cases that don't have a "valid AM CII combination" are rejected by AM and returned to the MEFP, MEFS and LSFM AM rejected queue, and then to the TE for correction. See IRM 3.11.6.9.4, MEFP, MEFS and LSFM Accounts Management Rejected Queue.

**IRM 3.11.6.9.2, MEFS Reassignment and Reroute Guide: Paragraph (4) - Updated reassignment procedures for consistency.**

(4) When reassigning a case, update the case data per IRM 3.11.6.4.8, Updating Case Data, and follow the table below:

**Note:** Update the required "MFT", "Work Type", "Function", and "Statute Search" fields as appropriate

**Caution:** If the case data is updated incorrectly, the case will be sent back to you for correction.

If ...	And ...	Then ...
Carryback	Domestic	Use: <ul style="list-style-type: none"> <li>a. Doc Type "Carryback".</li> <li>b. Category "RINT".</li> <li><b>Exception:</b> If Form 1045 or Form 1139 is attached, use Category "TENT".</li> <li>c. Priority Code: Enter the appropriate priority code per the table in IRM 21.5.1.5.2, Cases Currently Assigned in CII.</li> </ul>
Carryback	International	Use: <ul style="list-style-type: none"> <li>a. Work Type "IMF INTL".</li> <li>b. Doc Type "Carryback".</li> <li>c. Category "IRNT".</li> <li><b>Exception:</b> If Form 1045 or Form 1139 is attached, use Category</li> </ul>

		"ITCB". d. Priority Code: Enter the appropriate priority code per the table in IRM 21.5.1.5.2, Cases Currently Assigned in CII.
Carryforward	Domestic	Use:  a. Doc Type "Carryforward". b. Category "CFWD".
Carryforward	International	Use:  a. Work Type "IMF INTL" b. Doc Type "Carryforward". c. Category "ICFD".
CAT-A	The CAT-A issue would normally meet SP criteria.	Suspend to CAT-A. Don't change the:  • Doc Type. • Category.
CAT-A	The CAT-A issue would normally meet SP criteria if the tolerance wasn't met, and there's also an out-of-scope issue present on the case.	See Out of Scope below.
CAT-A	The CAT-A issue would not normally meet SP criteria.	See Out of Scope below.
CAT-A	There's an open AUR case that meets CAT-A criteria.	See paragraph 6 below.
Combat Injured Veterans Tax Fairness Act of 2016, St Clair Claims		Use:  a. Doc Type "1040X Veteran Claim". b. Category "VRET".
CP 08, CP 09, and CP 27 Notices		Use:

		<ul style="list-style-type: none"> <li>a. Doc Type "Correspondence".</li> <li>b. Category "LSFM".</li> </ul>
Disaster Claim	Domestic	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "1040X".</li> <li>b. Category "DSTR" or "KATX" per IRM 3.11.6.7.7, Disaster Claim Screening.</li> </ul>
Disaster Claim	International	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "1040X".</li> <li>b. Category "DSTR" or "KATX" per IRM 3.11.6.7.7, Disaster Claim Screening.</li> </ul>
Form 14039	Non-tax related (English)	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "ID Theft IDT4".</li> <li>b. Category "IDT4".</li> </ul>
Identity Theft	Domestic - Taxpayer Identified.	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "ID Theft IDT1".</li> <li>b. Category "IDT1".</li> </ul>
Identity Theft	Domestic- IRS Identified.	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "ID Theft IDT3".</li> <li>b. Category "IDT3".</li> </ul>
Identity Theft	International- Taxpayer Identified.	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "ID Theft IDT1".</li> <li>b. Category "IDT1".</li> </ul>
Identity Theft	International- IRS Identified.	<p>Use:</p>

Any line marked with a # is for Official Use Only

		<ul style="list-style-type: none"> <li>a. Doc Type "ID Theft IDT3".</li> <li>b. Category "IDT3".</li> </ul>
Injured Spouse	Domestic	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "Injured Spouse Claim".</li> <li>b. Category "DMFC".</li> <li>c. Program Code "97140".</li> </ul>
Injured Spouse	International	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "Injured Spouse Claim".</li> <li>b. Category "DMFC".</li> <li>c. Program Code "97140".</li> </ul>
International	Carryback	See Carryback above.
International	Carryforward	See Carryforward above.
International	Identity Theft	See Identity Theft above.
International	Injured Spouse	See Injured Spouse above.
International	Zero Return	See Zero Return below.
International	Form 1040-X or Amended Form 1040 not meeting the criteria directly above.	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Work Type "IMF INTL"</li> <li>b. Doc Type "1040X".</li> <li>c. Category "IXRT".</li> <li>d. Campus "PSC".</li> <li>e. Reassign.</li> </ul>
IRC 965	IRC 965 is mentioned or Form 965 is attached.	<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "IRC 965 1040X".</li> <li>b. Category "965X".</li> </ul>
KITA		<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "1040X".</li> <li>b. Category "KITA".</li> </ul>
Out of Scope		<p>Use:</p> <ul style="list-style-type: none"> <li>a. Doc Type "1040X".</li> </ul> <p><b>Exception:</b> If the</p>

		<p>Category is "ACAX", follow Premium Tax Credit below.</p> <p>b. Category "XRET" or "ACAX" per IRM 3.11.6.15.10, Category Codes.</p>
Premium Tax Credit		<p>Use:</p> <p>a. Doc Type: "ACA-1040X".</p> <p>b. Category "ACAX".</p> <p>c. Program Code "40320".</p> <p>d. Reassign to the "MEFS/MEFP" Out of Scope queue.</p>
Scrambled SSN cases		<p>Use:</p> <p>a. Doc Type "1040X".</p> <p>b. Category "SCRM".</p>
TAS		<p>Use:</p> <p>a. Doc Type "1040X".</p> <p>b. Category "XRET".</p>
VA Claims Veterans Disability Claims		<p>Use:</p> <p>a. Doc Type "1040X Veteran Claim".</p> <p>b. Category "VRET".</p>
Zero Return- Transcription Error. Tax year 2018 only. See IRM 21.4.1.4.1.2.2 (1), Return Found - Processing Errors Identified.	Domestic	<p>Use:</p> <p>a. Doc Type "1040X".</p> <p>b. Category "SPC5".</p>
Zero Return- Transcription Error. Tax year 2018 only. See IRM 21.4.1.4.1.2.2(1), Return Found - Processing Errors Identified.	International	<p>Use:</p> <p>a. Doc Type "1040X".</p> <p>b. Category "SPC5".</p>

**IRM 3.11.6.9.3, LSFM Reassignment and Reroute Guide. New subsection to address reassigning and rerouting procedures for the new category code "LSFM."**

LSFM Reassignment and Reroute Guide

- (1) Follow the instructions below when reassigning or rerouting an "LSFM" case.
- (2) Use Category Code "LSFM" when reassigning or rerouting a CP notice.

**IRM 3.11.6.14.6.1, Direct Deposit: Paragraph (4) - Updated processing instructions in the table to include new Category Code.**

- (4) When processing a case with a direct deposit request, follow the table.

<b>If working a ...</b>	<b>And ...</b>	<b>Then ...</b>
MEFP case	The return results in a refund	Include IRN 872 with the refund amount from the adjustment.  <b>Reminder:</b> When inputting IRN 872, the input screen must be edited until xMend. Refer to paragraph 3 above.
MEFP case	The return doesn't result in a refund	Process as normal.
MEFS case	Form 8888 is attached	Send Letter 474C.  <b>Caution:</b> If the amended return is a balance due or zero-balance don't correspond.
MEFS case	Taxpayer requests direct deposit in the remarks area of Form 1040-X.	Send Letter 474C.  <b>Caution:</b> If the amended return is a balance due or zero-balance don't correspond.
MEFS case	Taxpayer requests direct deposit on attached correspondence	Send Letter 474C.  <b>Caution:</b> If the amended return is a balance due or zero-balance don't correspond.
LSFM case	Taxpayer requests direct deposit.	Send Letter 474C.

**IRM 3.11.6.15.10, Category Codes: Paragraph (1) - Updated processing instructions to use new Category Code. - Paragraph (3) - Updated**

**correspondence instructions to use new Category Code.**

(1) Category Codes are four letter codes that indicate the type of case. Ensure the appropriate Category Code is used when processing a case.

If ...	Then ...
Inputting an adjustment.	<ul style="list-style-type: none"> <li>a. Use "MEFP" on e-filed amended return cases.</li> <li>b. Use "MEFS" on scanned amended return cases.</li> <li>c. Use "LSFM" on CP Notice cases.</li> </ul>
Inputting an adjustment on a claim related to: <ul style="list-style-type: none"> <li>• A federally declared disaster that occurred in 2018 or 2019, but before December 21, 2019.</li> <li>• A federally declared disaster that occurred beginning January 1, 2020, but before February 26, 2021.</li> <li>• Hurricane Ida disaster after August 28, 2021.</li> </ul>	Use "KATX".
Re-inputting an adjustment sent back from a review  <b>Note:</b> When closing the reopened CII case, use "Close As MISC".	Use the appropriate category code listed above.
Working a category code IRRQ correspondence reply  <b>Note:</b> Category code IRRQ is used on correspondence replies being scanned when the original CII Case is closed.  <b>Reminder:</b> IRRQ cases must be linked to the original CII Case.	Process the reply per normal procedures and use the appropriate category code listed above.

(2) Follow IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide, or IRM 3.11.6.9.2, MEFS Reassignment and Reroute Guide, as appropriate. determine the appropriate Category Code when routing an amended return.

(3) If corresponding on:

- a. An e-filed amended return case, use "MEFP".
- b. A scanned amended return case, use "MEFS".
- c. A CP Notice case, use "LSFM".



**Exception:** If inputting an adjustment and corresponding, use the adjustment category code.

**Editorial changes have been made throughout the IRM to: Reorganize the IRM structure without changing any substantive content or meaning. Updated Subsection Titles. Correct spelling and grammatical errors. Add or correct references, citations, and links to the forms that are currently in the IRM so tax examiners can access the forms with ease.**