IRM PROCEDURAL UPDATE

DATE: 02/12/2026

NUMBER: ts-03-0226-0231

SUBJECT: MeF and SPR Correspondence/Letter Set-Up Tool

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

CHANGE(s):

IRM 3.12.13.20(6) - Added MeF and SPR correspondence instructions for setting up IAT Letter Tool.

(1) Correspondence records with Action Code 21X will be automatically suspended for a predetermined number of days or until the taxpayer replies, whichever is earlier.

Note: Do not correspond for information on any return "Prepared by Examination" or 599 return. If unprocessable, treat as a no reply case and follow "no reply" procedures.

(2) Most correspondence is a computer-based notice, or a computer generated letter, or a pre-printed letter. All correspondence now reflects a response period within 30 days and the consequences for no reply.

(3) As an ERS tax examiner initiating correspondence, you may:

   a. Use the IDRS Correspondence feature CC LETER which will be available, or

   b. Initiate correspondence by using a Correspondence Action Sheet (Form 13195) as is currently done for the IDRS operator or typist in issuing the actual correspondence.

(4) Review document prior to issuing correspondence to ensure all needed information (including a signature) is requested the first time. Check CC BMFOLI to ensure the return is not a duplicate return prior to corresponding.

   • If the return is posted use CC BRTVU or BMFOLR to see if the return is a duplicate. If it is SSPND 640 to have the return deleted.

   • If it does not match the posted return, enter CCC "G" and continue processing the return as an amended return.

(5) When taxpayer errors are discovered in processing which have caused or will cause processing delays and no other notification is to be sent to the taxpayer, advise the taxpayer of the reasons for the delay.

(6) For MeF and SPR, tax examiners will issue correspondence before suspending the document in IDRS. Input the letter using the IAT CAS Letter Tool.

a. Before inputting letters, ensure the IAT Letter Tool Set-up is complete following the instructions in IRM 3.12.38.3.6.1.

b. Refer to the Letters Job Aid on the IAT website.

(7) Enter CC SSPND with the applicable action code. Exhibit 3.12.13-36

Note: Do not correspond:

a. Substitute for Return Prepared by IRS under the authority of Section 6020(b).

b. Prepared by Examination, Secured by Examination, or 599 Return.

(8) If the call for action has not been completed in 30 days, an interim reply will be made telling the taxpayer when we expect to complete the required action.