

IRM PROCEDURAL UPDATE

DATE: 02/12/2026

NUMBER: ts-03-0226-0232

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

AFFECTED IRM(s)/SUBSECTION(s): 3.12.154

CHANGE(s):

IRM 3.12.154.2.18(9) - Added MeF and SPR correspondence instructions for setting up IAT Letter Tool.

(1) Correspondence records with Action Code 21X 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 "SECURED BY EXAMINATION". If non-processable, follow "**No Reply**" procedures.

(2) Use Form 12522, 940 Correspondence Action Sheet - Letter 142-C for Form 940 Correspondence, or other locally approved Correspondence Action Sheet (CAS) to initiate correspondence.

(3) Most correspondence is a computer-generated notice, a computer-generated letter, or a pre-printed letter.

Note: All correspondence now reflects a response period within 30 days and the consequences for **no reply**.

(4) When developing special notes or letters, following the guidelines below:

- Whenever possible, use form letters to correspond with taxpayers. If a CNOTE or QUICKNOTE is used, clearly communicate the message in simple language and add the required information.
- reason a response is required.
- Specify the length of time the taxpayer has to respond.
- Add a statement about the correction the IRS will take if the response is not received timely.
- Add the following statement:
"When you reply, please send us your telephone number and the most convenient time for us to call so we may contact you if we need more information".

- List for a purge date at least 10 days after the date provided to the taxpayer in the letter.
- When taxpayers make errors that cause delays, advise the taxpayer that they made the error and explain the error that caused the delay.
- Prior to initiating manual correspondence on an account dealing with anything other than a recently filed return, check the Centralized Authorization File (CAF) to ensure that the letter will mail to the taxpayer's representative (if one is on record).

(5) **Missing Signature** - A signature is required on most returns:

- Research IDRS prior to corresponding for a signature.
- If a TC 150 is posted, and the data on the return is same as the data posted on the tax module, then SSPND 640 to Rejects to have the DLN deleted and # [REDACTED] # .
- If a TC 150 is posted, and the data on the return is different than the data posted on the tax module, treat as an Amended Return, enter CCC G in field 01CCC and continue processing.
- If a TC 150 is not posted follow normal correspondence procedures.
- If a signature is **not** present in the Signature Section of Form 940, SSPND 225 and correspond. (If multiple issues SSPND 211).

(6) See Exhibit 3.12.154-6, Correspondence Action Chart, for issues needing correspondence.

(7) See Exhibit 3.12.154-7, No Reply/Undeliverable Chart, for no response to correspondence issues.

(8) Do not correspond for a signature on "CII" returns with Form 13596 attached. Route reinput/reprocessible "CII" returns missing a signature to Accounts Management. See IRM 3.12.154.2.14, Correspondence Imaging Inventory (CII) Returns.

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

- Before inputting letters ensure the IAT Letter Tool Set-up is complete following instructions in IRM 3.12.38.3.6.1.
- Refer to the Letters Job Aid on the IAT website.

(10) Enter CC SSPND with the applicable action code. Exhibit 3.12.154-13 .

Note: Do not correspond:

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

Any line marked with a # is for Official Use Only

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