

IRM PROCEDURAL UPDATE

DATE: 05/23/2024

NUMBER: ts-03-0524-0683

SUBJECT: Correspondence

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

CHANGE(s):

IRM 3.11.6.7.15(8) Category A (CAT-A) Criteria Screening - Corrected typo in the reference title. SERP Feedback #19797.

(8) If the claim meeting CAT-A criteria is complete, follow the table.

If ...	Then ...
The CAT-A issue meets SP criteria	Suspend the case to CAT-A. Caution: If Schedule C meets CAT-A criteria and EIC is increasing, input CC DDBCK to check the validation results prior to referring the case to CAT-A.
The CAT-A issue doesn't meet SP 1040-X criteria	Send to AM as Out of Scope. 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.
An AUR criteria is present per IRM 3.11.6.7.16, Automated Underreporter (AUR) Screening	Send to AUR following 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.
There's also an out-of-scope issue present on the case	Send to AM as Out of Scope. 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.

IRM 3.11.6.10.5(1) Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP) - Revised the IAT letters tool instructions. SERP Feedback #19698.

(1) Taxpayers are sent disallowance letters for fully disallowed or partially disallowed claims:

- Letter 105C is used for fully disallowed claims
- Letter 106C is used for partially disallowed claims
- Letters must be sent certified or registered mail

- Letters must contain the specific reason for the claim disallowance as well as the claim amount
- Letters must include appeal rights and the right to file suit

Note: When including the right to file suit, don't use the paragraph that includes the "Internal Revenue Code Section 6694 penalty" verbiage.

- Use the appropriate selectable paragraph in the IAT Letters tool to include an envelope

IRM 3.11.6.11.1(3) Letter 178C Correspondence Table of Issues - Revised typo in fill-in. SERP Feedback #19766.

(3) The following table is a guide in corresponding with the taxpayer for missing Forms and Schedules, it isn't all-inclusive.

If ...	And ...	Fill-in(s) ...
Notice 2014-7 exclusion is claimed	The required information is missing	<ol style="list-style-type: none"> 1. First fill-in: Please provide the full name and social security number of the person receiving homecare, copies of governmental and social service documents, medical and utility bills for you and the person receiving homecare to verify you both resided in the same home for the tax year the credit is being claimed, and all payments being excluded were from a qualified state Medicaid waiver program. 2. Second fill-in: Handwritten notes and letters won't be considered.

IRM 3.11.6.11.2(3) Letter 324C Correspondence Table of Issues - Revised typo in fill-in.

(3) The following table is a guide in corresponding with the taxpayer for missing Forms and Schedules, it isn't all-inclusive.

If ...	And ...	Fill-in(s)
Notice 2014-7 exclusion is claimed	The required information is missing	<ol style="list-style-type: none"> 1. First fill-in: Please provide the full name and social security number of the person receiving homecare, copies of governmental and social service documents, medical and utility bills for you and the person receiving homecare to verify you both resided in the same home for the tax year the credit is being claimed, and all payments being excluded were from a qualified state Medicaid waiver program.

		2. Second fill-in: Handwritten notes and letters won't be considered.
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IRM 3.11.6.16.1(3) Processing Statute Cases - Removed fill-in because the verbiage is present on the letter as a required paragraph.

(3) Follow the procedures below to determine if the case should be routed.

If ...	And ...	Then ...
The RSED is expired, and the module is in debit balance	Box 5 of paragraph 7 below doesn't apply	Send the case to AM.
The RSED is expired on a full paid module, and your amended return isn't a math error correction	There are payments, credits, or offsets posted within two years of your case's received date Note: For information on offsets, see IRM 21.4.6, Refund Offset Research, IRM 21.4.6.4.1, Tax Offset, and IRM 21.4.6.4.2, Treasury Offset Program (TOP) Offset.	Send the case to AM.
The RSED is expired on a full paid module and the return wasn't timely filed	"Exonerated Prisoner", "Incarceration Exclusion PATH Act", or similar is stated	Send the case to AM with EXPR as the working Trail.
The RSED is expired and there was a math error on the original return	The change on the Form 1040-X isn't a math error correction and/or also claims additional changes	Send the case to AM.

Editorial Changes - Added a link, corrected a grammatical error, and updated mailbox from W&I to TS.