

IRM PROCEDURAL UPDATE

DATE: 07/02/2026

NUMBER: ts-03-0726-0681

SUBJECT: Included Document 12290, Records Control Schedules

AFFECTED IRM(s)/SUBSECTION(s): 3.12.38

CHANGE(s):

IRM 3.12.38.6.5.1(2) - Added note referring to Document 12990, Records Control Schedules.

(2) Every attempt to locate missing aged items will be made until the Rejects Supervisor determines that continued research is unwarranted.

Note: Refer to Document 12990, Records Control Schedules, for retention prior to requesting aged documents to ensure the file year has not yet been destroyed.

IRM 3.12.38.6.19.1.1(1) - Added note referring to Document 12990, Records Control Schedules.

(1) Form 6752, Return Non-Refile Flag, must be prepared when a missing document record is being:

- Reconstructed using a dummy document, or
- Removed from the inventory, or
- Nullified Unpostable received without the return, or
- Deleted

Note: Refer to Document 12990, Records Control Schedules, for retention prior to requesting aged documents to ensure the file year has not yet been destroyed.

IRM 3.12.38.6.21.1(1) (2)(3)(4) & (6) - Updated information to be more clear on time lines and procedures.

(1) Corrective action for items in the workable inventory must be completed within ten workdays (except Form 1120, which will be processed in five workdays).

(2) Correspondence must be initiated within ten days for items requiring taxpayer contact.

(3) Workable Suspense items must be resolved or re-suspended as unworkable within five workdays.

(4) Items that are considered unworkable include:

- Taxpayer contact (initiated within 10 days)
- Accounting or Adjustment action (except consolidated Form 1120 in Accounting. These will be processed in five workdays)
- Prescribed re-sequencing action
- MCC Transcripts
- Entity Control Suspense
- Extensive research (includes ISRP/RRPS TC 610 cases)
- Examination suspense
- Review by Criminal Investigation
- Documents not readily available in campus
- Control by Technical
- Bankruptcy Suspense

Note: Refer to IRM 3.12.38.6.19.2 for appropriate Action Codes when suspending/resuspending for a missing document.

(6) All unworkable cases should be completed within 120 days.