

IRM PROCEDURAL UPDATE

DATE: 10/07/2026

NUMBER: ts-03-1026-0833

SUBJECT: SP 1040-X Specialized CII Queue

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

CHANGE(s):

IRM 3.11.6.3, Controlling Cases on the CII System: Paragraph (6) - Added SP 1040-X specialized queue information.

(1) All SP 1040-X inventories, received on paper and scanned into the CII system, received through the Modernized e-File (MeF) system, or the DUT are held in a generic central CII queue. The central queue is commonly referred to as the Global Queue (GQ) and can be identified by the unique IDRS number, 0938000000.

(2) Each case in the GQ is controlled systemically on the IDRS when the CII case is created. Cases in the GQ are considered unassigned (UA) and pending assignment through auto-distribution. For more information on controlling CII cases or auto-distribution, see IRM 3.13.6.2.7, Preparing Documents for Scanning - General Instructions, IRM 3.13.6-1, APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC, and IRM 3.11.6.3.2, Auto-Distribution.

(3) If any part of the CII case data is incorrect, follow to IRM 3.11.6.5.8, Updating Case Data, before completing your case action.

(4) If the case has multiple control bases with the same received date, close all bases upon case completion.

(5) If you receive an inquiry from another area concerning controlled cases, the inquiry must be on Form 4442, Inquiry Referral, or E-4442. Refer to IRM 3.11.6.18.9, Form 4442 and E-4442, Inquiry Referrals.

(6) In addition to the GQ, SP 1040-X also uses a specialized inventory queue. See IRM 3.11.6.3.1, SP 1040-X CII Specialized Inventory Queue.

IRM 3.11.6.3.1, SP 1040-X CII Specialized Inventory Queue: New subsection with specialized queue instructions.

(1) The SP 1040-X CII specialized inventory queue uses the IDRS number 1380196774. Any case in the SP 1040-X specialized queue is considered UA and treated as auto-distribution in progress.

(2) Only cases authorized by an SP 1040-X HQ analyst may be placed in or removed from the SP 1040-X CII specialized inventory queue.