

IRM PROCEDURAL UPDATE

DATE: 01/12/2026

NUMBER: ts-21-0126-0063

SUBJECT: Changes to TAS Procedures for Carrybacks

AFFECTED IRM(s)/SUBSECTION(s): 21.5.9

CHANGE(s):

IRM 21.5.9.3.2 Updated information on TAS referrals.

(1) If the taxpayer asks about the status of a tentative carryback application or carryback claim:

- a. Ask for the date the application/claim was filed.
- b. Research the Integrated Data Retrieval System (IDRS) and the Correspondence Imaging Inventory (CII) for receipt of application/claim. Carryback cases are screened as priority work in Submission Processing and in the Accounts Management Image Control Teams (ICT), so the application/claim may be in CII inventory within a few days of receipt. Advise the taxpayer that while the IRS has 90 days to process a tentative carryback application (Form 1045 or Form 1139), every effort will be made to process the application and issue any refunds due within 45 days, faster if possible.

Note: All IMF (Individual Master File) carrybacks and related correspondence are scanned into CII to the Brookhaven Accounts Management (BAMC) unassigned inventory (UA). Beginning December 4, 2017, cases in the BAMC UA will be systemically assigned to employees with Carryback skills via the Consolidated Work Distribution (CRT) process. Cases subsequently identified as IMF Carryback cases assigned to employees not trained to process carryback cases are to be reassigned to the Carryback Centralized Distribution Number per the AM Site Specialization Temporary Holding Numbers on SERP under the Who/Where tab. These cases will be reassigned to the specialized sites on a daily basis. **Brookhaven Accounts Management does not process carryback cases. Therefore, carryback referrals to Brookhaven are incorrect.**

Reminder: Forms 4442 prepared as a response to a closed carryback case should be routed to the service center that last worked the case. Review CII and IDRS to determine the appropriate routing. Form 4442 referral guidelines are outlined in IRM 21.3.5.4.1, *When to Prepare a Referral*.

Note: Carryback claims (Form 1040-X, Form 1120-X, Form 1041, Form 1120-C, or Form 990-T) are not subject to the 90-day processing timeframe. However, carryback claims are priority work, and will be processed within the same 45-day timeframe, to the fullest extent possible.

c. Follow the table below to determine the status.

If	Then
Case has an open control base on IDRS/CII	Advise taxpayer the application/claim is being processed, and that every effort will be made to issue any refunds due within 45 days from the application/claim received date.
No control base exists on IDRS/CIS and no information is on CFOL	If more than four weeks have passed since the taxpayer filed the application/claim, advise taxpayer to submit signed duplicate application/claim, writing "duplicate" across the top, include all back-up documentation with the file, and to submit it to the campus where original was filed.
Research shows the refund was issued	Refer to applicable IRM for resolution (e.g., IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i> , IRM 21.5.6, <i>Freeze Codes</i>).

Caution: If contact is made by a Power of Attorney (POA), ensure that the loss year and *all* gain years included in the tentative carryback application or carryback claim are included on the Centralized Authorization File (CAF). If a gain year is not included, request an updated power of attorney.

Reminder: See IRM 21.5.9.2(2), *What is a Carryback*, and IRM 21.5.9.5.7, *Carryback Interest*, for the dates utilized to calculate the 45-day interest-free period.

(2) The Taxpayer Advocate Service (TAS) provides assistance to taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems the IRS has not resolved through normal channels or believe that an IRS system or procedure is not working as it should. See IRM 21.1.3.18 **Taxpayer Advocate Service (TAS) Guidelines**, for handling requirements when a taxpayer is experiencing a hardship, an unusual delay in resolving their account issue, or specifically requests TAS assistance **AND** you cannot resolve the taxpayer's issue within 24 hours (i.e., "same day").

Caution: As of January 5, 2026, Accounts Management (AM) no longer prepares Form 911 or Form e-911 for taxpayers meeting TAS criteria or otherwise requesting TAS assistance.