

IRM PROCEDURAL UPDATE

DATE: 03/04/2026

NUMBER: ts-21-0326-0281

SUBJECT: Update to Various IDRS Numbers; Routing Address Changes; Obsolete Publication and Forms

AFFECTED IRM(s)/SUBSECTION(s): 21.7.2

CHANGE(s):

IRM 21.7.2.3.3.2(2) Updated note based on obsolete Pub. 1244, Form 4070, and Form 4070A.

(1) Employees must report to their employer all cash, check, and debit and credit card tips received each month if their total tips for any 1 month from any one employer equals or exceeds \$20. The report to the employer is due by the 10th of the month following receipt of the tips.

Note: See Publication 531, *Reporting Tip Income*, for more information. As of December 2024, Publication 1244, Form 4070, and Form 4070A are obsolete.

(2) Employers must withhold income tax and the employee share of FICA taxes (or railroad retirement tax) on tips reported by employees from any non-tip wages or other funds made available by the employee for this purpose. Tips are also subject to Additional Medicare Tax, if, in combination with other wages or compensation paid by the employer, the total exceeds the \$200,000 withholding threshold. Employers must also pay the employer portion of FICA on all tips reported to them by employees.

(3) Some employees may not have sufficient additional wages available to cover their share of the FICA tax on tips. In this case, adjustments to the portion uncollected from the employee must be reported on line 9, Form 941 or line 6, Form 944. The employer is still liable for the employer portion of FICA on the tips reported. The employer is not required to have supporting documentation for this reduction in tax. Also, employers must enter the amount of uncollected social security tax and Medicare tax (but not uncollected Additional Medicare Tax) on Form W-2, box 12, with codes "A" and "B".

Note: Employers do not withhold income tax or the employee share of FICA from allocated tips. Allocated tips are not reported on Form 941. Rather, allocated tips must be added to income on the employee's tax return (unless the employee has a daily tip record or other credible evidence that shows they did not receive the allocated tips shown on Form W-2).

IRM 21.7.2.4.4.2(4) Updated Mail Stop to 6901 and the IDRS to 0441689024 for Indian Fishing Claims citing IRC 7873. SERP feedback 37507.

(4) These procedures also apply to Indian Fishing Claims citing IRC 7873 filed by individuals claiming a refund of FICA taxes on Form 843. Processing of these claims is centralized in Accounts Management (AM) at the Ogden campus. Route Indian Fishing Claims filed by individuals on Form 843 received in other operations/sites as follows:

- Route paper cases to:
Internal Revenue Service
MS 6901
1973 North Rulon White Blvd
Ogden, UT 84404
- For cases already scanned into CII, reassign to the Ogden Campus IDRS number **0441689024**.

IRM 21.7.2.5.20(3) Updated routing information for Form 843 and Form 945X cases regarding Exclusion of Indian General Welfare Benefits. SERP feedback 37386.

(3) Do not process these claims. Route any claims identified for this issue to:

Internal Revenue Service
GECS M/S 1110
Attn: SSP&O
1973 North Rulon White Blvd
Ogden, UT 84404

IRM 21.7.2.7(11) Updated IDRS number for non-COVID-related cases identified in the inventory of COVID-related cases for (OAMC). SERP feedback 37803.

(11) **Specialization of COVID-related credit PAPER cases within AM.** Form 94XX and other paper cases involving COVID-related employment tax credits (Employee Retention Credit (ERC), Credit for Qualified Sick and Family Leave Wages and COBRA Premium Assistance Credit) received within AM will be handled by designated employees (only). Submission Processing (SP) is screening Form 94XX work prior to ICT scanning to identify claims for ERC and Credit for Qualified Sick and Family Leave Wages (but not claims for COBRA Premium Assistance Credit). Cases identified by SP will be assigned with case Priority Code 1 for ERC cases and case Priority Code 3 for Credit for Qualified Sick and Family Leave Wages cases. However, to ensure proper tracking and delivery, employees must take the following actions when such cases are identified in AM inventory, including those missed during SP screening:

- **Unprocessed Form 94XX ERC claims (tax decreases or credit increases) including correspondence with unprocessed Form 94XX claims attached:** Unprocessed Forms 94XX (or duplicate filed employment tax returns being processed as a Form 94XX), including correspondence with unprocessed Form 94XX claims attached, reporting ERC related tax decreases or credit increases are to be controlled with **Priority Code 1**, case category **SPC6**, and IDRS number **0230281416**. Use OFP Code 710-10056 when processing ERC claims.

Note: Case category SPC6 is also used with ERC claim withdrawal requests as discussed in (3) of IRM 21.7.2.7.1, *ERC Claim Withdrawal Requests — Case Receipts and Case Association Actions*.

- **Unprocessed Spanish Form 941X (SP) ERC Claims that have NOT had RAAS analysis completed:** should remain in IDRS number 0230281416.
- **Unprocessed Spanish Form 941X (SP) ERC claims (tax decreases or credit increases) including Spanish correspondence with unprocessed Form 941X (SP) claims attached with RAAS analysis completed:** Unprocessed Spanish Forms 94XX or duplicate filed employment tax returns being processed as a Form 941X (SP), including correspondence with unprocessed Form 941X (SP) claims attached, reporting ERC related tax decreases or credit increases **with completed** RAAS analysis are to be controlled with **Priority Code 1**, case category **SPC6**, and IDRS number **0433098080**. Use OFP Code 710-10056 when processing ERC claims.
- **Forms 94XX reporting ERC reversals (tax increases or credit decreases):** Forms 94XX (or duplicate filed employment tax returns being processed as a Form 94XX) reporting ERC related tax increases or credit decreases are to be controlled with IDRS number **0430404307** with no priority code and with the usual case category.
- **ERC Adjacent/Related cases (including correspondence):** Paper cases involving ERC related inquiries are to be controlled with **Priority Code 1**, usual case category, and IDRS number **0430404307**.

Exception: If the case includes or is in regards to an unprocessed ERC claim, follow guidance in the first bullet above.

- **Spanish ERC Adjacent/Related cases (including correspondence):** Spanish paper cases involving ERC related inquiries are to be controlled with **Priority Code 1**, usual case category, and IDRS number **0433055447**.
- **Replies to ERC disallowance letters 105C or 106C:** Replies to full and partial disallowance letters (105C and 106C) issued on ERC claims are to be controlled with **Priority Code 1**, case category **SPC6**, and IDRS number **0234086256**.

Exception: If the case includes or is in regards to an unprocessed Spanish ERC claim, follow guidance in the third bullet above, specific to unprocessed Spanish Form 941X (SP) ERC claims.

- **Cases involving Credit for Qualified Sick and Family Leave Wages:** Form 94XX and other paper cases involving claims for Credit for Qualified Sick and Family Leave Wages are to be controlled with **Priority Code 3**, usual case category, and IDRS number **0430404307**.

Exception: If the case also involves ERC, follow guidance in the first, second or third bullets above as appropriate.

- **Cases involving Credit for COBRA Premium Assistance Credit:** Form 94XX and other paper cases involving claims for COBRA Premium Assistance Credit are to be controlled with IDRS number **0430404307** with no priority code and with the usual case category.

Exception: If the case also involves ERC, follow guidance in the first, second or third bullets above as appropriate.

Note: The appropriate Priority Code **must** be recorded on CII cases for ERC claims (tax decreases or credit increases) and Credit for Qualified Sick and Family Leave Wage cases prior to closing the case. Case category **SPC6** must be recorded on CII cases for ERC claims (tax decreases or credit increases) prior to closing the case.

Caution: If a non-COVID-related case is identified in the inventory of COVID-related credit cases (either assigned to IDRS number 0230281416 or to an employee designated to work COVID-related credit cases), remove any Priority Code 1 or Priority Code 3 recorded for the case on CII and reassign it to either IDRS number **0230274769** (CAMC) or **0435170296** (OAMC) as appropriate.

Reminder: See (3) in IRM 21.7.2.8, *Deferred Payment of Social Security Taxes for 2020*, for instructions on controlling inquiries and cases involving deferred social security tax.

IRM 21.7.2.7.10(6) Removed IDRS number for certain cases that will be assigned to designated employees.

(6) Use the following table when working CII cases on accounts with prior non-examined adjustment input by Ogden Campus Exam/AUR (OCEA):

If	And	Then
1) The case is correspondence only disputing the prior adjustment input by OCEA		<ul style="list-style-type: none"> • Reroute the case to OCEA by sending an email to *SBSE OCEA CARES Referral • Include EIN, MFT, tax period, CII case ID number, IRS received date of CII case, and any other pertinent case information in the email. CC your manager and lead. • Close the CII case.
2) A Form 94XX is received	No adjustments to ERC, QSFL, or COBRA are requested	Follow normal procedures.
3) A Form 94XX is received	The adjustment includes ERC, QSFL, or COBRA	<p>Guidance is needed from Ogden Campus Exam/AUR (OCEA) prior to adjusting the account.</p> <ol style="list-style-type: none"> 1. Send an email to *SBSE OCEA CARES Referral, requesting guidance on actions to resolve the Form 94XX. <p>Include the following information in the email:</p> <ul style="list-style-type: none"> ○ EIN, MFT, tax period, CII case ID number, IRS received date of CII case, and any other pertinent case information. ○ On the subject line include the appropriate COVID Credit type (CARES or ERC), BOD and CII case ID number. See note below for examples. ○ CC your manager and lead. <ol style="list-style-type: none"> 2. Open an OCEA IDRS control to 0463491457 with activity code

		<p>“OCEAREF”, status “A”, category code “IRRQ”.</p> <ol style="list-style-type: none"> 3. Input a STAUP if appropriate. 4. Suspend the case for 30 days and update your activity code to “OCEAREFMMDD”. 5. When the reply is received take actions according to the reply. 6. Attach a copy of the reply to the CII case. <p>Note: If a reply is not received within 30 days elevate the request through your P&A analyst.</p> <p>Exception: Certain cases meeting the criteria in paragraph 4 and 5 above will be assigned to designated employees to work. Employees will bypass routing the cases to the OCEA team and work them per the RAAS risking determination. Case must be documented with the following CII case note: “Worked per exception in IRM 21.7.2.7.10(6) row 3”.</p>
<p>4) All other cases not meeting the criteria in the rows above (i.e., credit transfer request, correspondence agreeing with the adjustment but providing missing Form W-2, etc)</p>		<p>Follow normal procedures.</p>

Note: OCEA has AMS access and can view CII documents.

Note: Examples for subject line of e-mail:
 Replies to 6577 and 6577C - Subject: ERC Referral Accounts Management, LB, CISXXXXXX.
 Replies to all other letters issued by OCEA - Subject: CARES Referral Accounts Management, SB, CISXXXXXX.