

IRM PROCEDURAL UPDATE

DATE: 04/26/2024

NUMBER: ts-21-0424-0576

SUBJECT: Handling Guidance for Certain Letter Replies

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

CHANGE(s):

IRM 21.7.2.7.10 Added new subsection with background information regarding certain compliance projects applicable to COVID-19 related employment tax credits.

Letter Replies for Non-examined COVID-19 Related Credit Reversal Compliance Projects

(1) SBSE operates a number of filters designed to identify accounts warranting additional scrutiny after COVID-19 related employment tax credits were allowed. For cases so identified, the IRS generally issues a "soft" contact letter requesting additional information to substantiate the previously allowed credit(s). Generally, the letters indicate the IRS may disallow/reverse the credits if sufficient supporting information is not received.

(2) The subsections which follow provide information for handling responses/inquiries received in AM for the following letters associated with these compliance workstreams:

Letter	TXMOD May Reflect Activity Code
Letter 6327	"TUCMPLT"
Letter 6328	"COVIDTU"
Letter 6348	"COVIDTU"
Letter 6378	"WF4LTR6378", or "WF4LTR6378", or "WF4LTR6378"
Letter 6379	"WF4LTR6379", or "WF4LTR6379", or "WF4LTR6379"
Letter 6362, or Letter 6362-A	"CVDGEMMDD"
Letter 6507	"WF7SFL1I"
Letter 6530	"18BRBQ4"
Letter 6531	"18BRBQ2"

Letter 6552	"ZEROFTDCVD"
Letter 6554	"SFLCRDT22"
Letter 6577	"ERCRCPTR"

Note: The letter issued is also generally recorded on ENMOD. If the modules on which the letter/activity code/adjustment dropped off of IDRS, and the taxpayer is not able to identify a specific letter sent prior to a credit reversal having been recorded, it will be necessary to pose probing questions to the caller to verify which letter was sent. If it cannot be determined which letter was sent, advise the taxpayer to respond in writing to the notice or letter which prompted their call.

(3) Reversals of credits pursuant to these workstreams are completed with TC 29X adjustments via ADJ54. IDRS prefix numbers associated with the input of these adjustments may include "04606", "04636", "04634", and "04693".

Note: SBSE initiated a programming request for validation of TC 971 closing code 804 for use in identifying adjustments they made/make pursuant to these workstreams. Tentatively, SBSE expects to initiate a recovery effort to enter the TC 971 transactions on all previously processed adjustment cases once functionality is delivered (currently expected to be operational in early July of 2024). This IRM will be updated with more information on this topic once the TC 971 closing code functionality has been delivered by IT.

IRM 21.7.2.7.10.1 Added new subsection with information about Letter 6327, Letter 6328, Letter 6348, Letter 6378, and Letter 6379 along with response handling.

Letter 6327, Letter 6328, Letter 6348, Letter 6378, and Letter 6379 Replies

(1) Workstream name: **True-Up Workstreams**

(2) Letter 6327, Letter 6328, Letter 6348, Letter 6378, or Letter 6379 is sent to employers who received an advanced payment of COVID related employment tax credit(s) as requested on Form 7200 but who did not properly reconcile the advance payment amount(s) received when they subsequently filed the related Form 941. Filing scenarios where these letters may be issued include:

- **Letter 6327:** Issued as a closing letter on accounts for which Letter 6348 (discussed below) was issued. (TXMOD may reflect activity code "TUCMPLT".)
- **Letter 6328:** Third Party Payer (TPP) advance payment recipient (i.e., aggregate employment tax return filer) filed their corresponding employment tax return but did not attach Schedule R as required. (TXMOD may reflect activity code "COVIDTU".)
- **Letter 6348:** Employer advance payment recipient or Third Party Payer (TPP) advance payment recipient (i.e., aggregate employment tax return filer)

filed their corresponding employment tax return but the COVID related credit advance does not reconcile. (TXMOD may reflect activity code "COVIDTU".)

- **Letter 6378:** Employer advance payment recipient has not filed the corresponding employment tax return. (TXMOD may reflect activity code "WF4LTR6378", "WF4LTR6378", or "WF4LTR6378")
- **Letter 6379:** Third Party Payer (TPP) advance payment recipient (i.e., a client firm) indicated that their wages were reported on an employment tax return filed by the TPP (i.e., aggregate employment tax return filer) but the taxpayer is not listed on the associated Schedule R. (TXMOD may reflect activity code "WF4LTR6379", "WF4LTR6379", or "WF4LTR6379".)

Note: Incorrect credits claimed could include non-refundable and/or refundable portions of ERC, COBRA Premium Assistance Credit, and/or Credit for Qualified Sick and Family Leave Wages.

Note: Additional information on reconciliation of advance payments of employment tax credits can be found in (6) and (7) of IRM 21.7.2.7.5, *Form 7200, Advance Payment of Employer Credits due to COVID-19*, and in IRM 21.7.2.7.5.4, *Reconciliation of Advance Payment Amounts for Aggregate Employment Tax Return Filers*

(3) The following table provides guidance on handling common Letter 6327, Letter 6328, Letter 6348, Letter 6378, and Letter 6379 response inquiries:

If	Then
Taxpayer is referring to a Letter 6327, Letter 6328, Letter 6348, Letter 6378, or Letter 6379 they received (either before or after a credit reversal was completed on the tax account)	<ul style="list-style-type: none"> • Refer the taxpayer to the letter they received for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer is referring to a notice of adjustment or balance due notice	<ul style="list-style-type: none"> • Advise the taxpayer that they should have received a Letter 6327, Letter 6328, Letter 6348, Letter 6378, or Letter 6379 explaining the change made to their account. Refer the taxpayer to the letter for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer disagrees with the letter or notice after the reason for the change to their account is explained	<ul style="list-style-type: none"> • Advise the taxpayer to respond as per the instructions in the letter or notice they received. • The taxpayer can also be referred

	<p>to Publication 594, <i>The IRS Collection Process</i>.</p> <ul style="list-style-type: none"> • Advise the taxpayer they can also fully pay the account and file a claim for refund.
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Reminder: Response handling will generally benefit from accessing the appropriate letter template (i.e., Letter 6327, Letter 6328, Letter 6348, Letter 6378, or Letter 6379) for reference purposes.

Note: Inquiries where the taxpayer agrees with a credit reversal (proposed or posted) but has questions or concerns with paying amounts due are to be addressed, as appropriate, per usual handling guidance.

IRM 21.7.2.7.10.2 Added new subsection with information about Letter 6362 and Letter 6362-A along with response handling.

Letter 6362 and Letter 6362-A Replies

(1) Workstream name: **Government Entity (GE)**

(2) Letter 6362 or Letter 6362-A is sent to a government entity to advise of credit disallowance due to ineligibility for Employee Retention Credit (ERC) and/or Credit for Qualified Sick and Family Leave Wages.

- Employers receiving Letter 6362 or Letter 6362-A are government entity employers who were not eligible for the COVID related employment tax credits they claimed on an original or amended employment tax return.
- The incorrect credits claimed could include non-refundable and/or refundable portions of Employee Retention Credit (ERC) and/or Credit for Qualified Sick and Family Leave Wages.
- The employer’s government entity status is verified with the Federal, State & Local Government (FSLG) operation before Letter 6362 or Letter 6362-A is sent.
- Generally, any additional information the taxpayer provided in response to the letter was considered in determining the change made to their tax account.

(3) The following table provides guidance on handling common Letter 6362 and Letter 6362-A response inquiries:

If	Then
Taxpayer is referring to a Letter 6362 or Letter 6362-A they received (either before or after a credit reversal was completed on the tax account)	<ul style="list-style-type: none"> • Refer the taxpayer to the Letter 6362 or Letter 6362-A for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in

	(2) above to explain the change made to their account.
If the taxpayer is referring to a notice of adjustment or balance due notice	<ul style="list-style-type: none"> • Advise the taxpayer that they should have received Letter 6362 or Letter 6362-A explaining the change made to their account and refer the taxpayer to the letter for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer disagrees with the letter or notice after the reason for the change to their account is explained	<ul style="list-style-type: none"> • Advise the taxpayer to respond as per the instructions in the Letter 6362 or Letter 6362-A or notice they received. • The taxpayer can also be referred to Publication 594, <i>The IRS Collection Process</i>. • Advise the taxpayer they can also fully pay the account and file a claim for refund.

Reminder: Response handling will generally benefit from accessing the Letter 6362 or Letter 6362-A template for reference purposes.

Note: Inquiries where the taxpayer agrees with a credit reversal (proposed or posted) but has questions or concerns with paying amounts due are to be addressed, as appropriate, per usual handling guidance.

IRM 21.7.2.7.10.3 Added new subsection with information about Letter 6507 and response handling.

Letter 6507 Replies

(1) Workstream name: **Sick & Family Leave >500**

(2) Letter 6507 is sent to employers with more than 500 employees who claimed Credit for Qualified Sick and Family Leave Wages in error.

- Employers receiving Letter 6507 were not eligible for the Credit for Qualified Sick and Family Leave Wages they claimed on an original or amended employment tax return because they had more than 500 employees for the period(s) they claimed the credit.
- The incorrect credits claimed could include non-refundable and/or refundable portions of Credit for Qualified Sick and Family Leave Wages.

- Generally, any additional information the taxpayer provided in response to the letter was considered in determining the change made to their tax account.

Note: TXMOD may reflect Activity Code "WF7SFL1I".

(3) The following table provides guidance on handling common Letter 6507 response inquiries:

If	Then
Taxpayer is referring to a Letter 6507 they received (either before or after a credit reversal was completed on the tax account)	<ul style="list-style-type: none"> • Refer the taxpayer to the Letter 6507 for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer is referring to a notice of adjustment or balance due notice	<ul style="list-style-type: none"> • Advise the taxpayer that they should have received Letter 6507 explaining the change made to their account and refer the taxpayer to the letter for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer disagrees with the letter or notice after the reason for the change to their account is explained	<ul style="list-style-type: none"> • Advise the taxpayer to respond as per the instructions in the Letter 6507 or notice they received. • The taxpayer can also be referred to Publication 594, <i>The IRS Collection Process</i>. • Advise the taxpayer they can also fully pay the account and file a claim for refund.

Reminder: Response handling will generally benefit from accessing the Letter 6507 template for reference purposes.

Note: Inquiries where the taxpayer agrees with a credit reversal (proposed or posted) but has questions or concerns with paying amounts due are to be addressed, as appropriate, per usual handling guidance.

IRM 21.7.2.7.10.4 Added new subsection with information about Letter 6530 and response handling.

Letter 6530 Replies

(1) Workstream name: **Recovery Startup Business Q4**

(2) Letter 6530 is sent to employers who claimed Employee Retention Credit (ERC) in the fourth quarter of 2021 (tax period 202112) but did not identify themselves as a Recovery Startup Business (RSB).

- The only employers who were eligible to claim ERC in the 4th quarter of 2021 were RSBs.
- The incorrect credits claimed could include non-refundable and/or refundable portions of ERC.
- Generally, any additional information the taxpayer provided in response to the letter was considered in determining the change made to their tax account.

Note: TXMOD may reflect Activity Code "18BRBQ4".

Note: Additional information on Recovery Startup Businesses (RSBs) can be found in (4) of IRM 21.7.2.7.2.3, *Employee Retention Credit (ERC) — The American Rescue Plan Act of 2021 (the ARP) Provisions*, and in (2) of IRM 21.7.2.7.2.4, *Employee Retention Credit (ERC) — Infrastructure Investment and Jobs Act (Infrastructure Act) Provisions*.

(3) The following table provides guidance on handling common Letter 6530 response inquiries:

If	Then
Taxpayer is referring to a Letter 6530 they received (either before or after a credit reversal was completed on the tax account)	<ul style="list-style-type: none">• Refer the taxpayer to the Letter 6530 for information on the change made to their account and how to resolve any concerns.• As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer is referring to a notice of adjustment or balance due notice	<ul style="list-style-type: none">• Advise the taxpayer that they should have received Letter 6530 explaining the change made to their account and refer the taxpayer to the letter for information on the change made to their account and how to resolve any concerns.• As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer disagrees with the letter or notice after the reason for the change to their account is explained	<ul style="list-style-type: none">• Advise the taxpayer to respond as per the instructions in the Letter 6530 or notice they received.• The taxpayer can also be referred to Publication 594, <i>The IRS Collection Process</i>.• Advise the taxpayer they can also fully pay the

	account and file a claim for refund.
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Reminder: Response handling will generally benefit from accessing the Letter 6530 template for reference purposes.

Note: Inquiries where the taxpayer agrees with a credit reversal (proposed or posted) but has questions or concerns with paying amounts due are to be addressed, as appropriate, per usual handling guidance.

IRM 21.7.2.7.10.5 Added new subsection with information about Letter 6531 and response handling.

Letter 6531 Replies

(1) Workstream name: **Recovery Startup Business Q2**

(2) Letter 6531 is sent to employers who claimed Employee Retention Credit (ERC) as a Recovery Startup Business (RSB) for the second quarter of 2021.

- No employers were eligible to claim ERC on the basis of being an RSB prior to the third quarter of 2021.
- The incorrect credits claimed could include non-refundable and/or refundable portions of ERC.
- Generally, any additional information the taxpayer provided in response to the letter was considered in determining the change made to their tax account.

Note: TXMOD may reflect Activity Code "18BRBQ2".

Note: Additional information on Recovery Startup Businesses (RSBs) can be found in (4) of IRM 21.7.2.7.2.3, *Employee Retention Credit (ERC) — The American Rescue Plan Act of 2021 (the ARP) Provisions*, and in (2) of IRM 21.7.2.7.2.4, *Employee Retention Credit (ERC) — Infrastructure Investment and Jobs Act (Infrastructure Act) Provisions*.

(3) The following table provides guidance on handling common Letter 6531 response inquiries:

If	Then
Taxpayer is referring to a Letter 6531 they received (either before or after a credit reversal was completed on the tax account)	<ul style="list-style-type: none"> • Refer the taxpayer to the Letter 6531 for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.

<p>If the taxpayer is referring to a notice of adjustment or balance due notice</p>	<ul style="list-style-type: none"> • Advise the taxpayer that they should have received Letter 6531 explaining the change made to their account and refer the taxpayer to the letter for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
<p>If the taxpayer disagrees with the letter or notice after the reason for the change to their account is explained</p>	<ul style="list-style-type: none"> • Advise the taxpayer to respond as per the instructions in the Letter 6531 or notice they received. • The taxpayer can also be referred to Publication 594, <i>The IRS Collection Process</i>. • Advise the taxpayer they can also fully pay the account and file a claim for refund.

Reminder: Response handling will generally benefit from accessing the Letter 6531 template for reference purposes.

Note: Inquiries where the taxpayer agrees with a credit reversal (proposed or posted) but has questions or concerns with paying amounts due are to be addressed, as appropriate, per usual handling guidance.

IRM 21.7.2.7.10.6 Added new subsection with information about Letter 6552 and response handling.

Letter 6552 Replies

(1) Workstream name: ***New – FTD Zero**

(2) Letter 6552 is sent to employers who made Federal Tax Deposits (FTDs) and claimed refundable Employee Retention Credit (ERC), COBRA Premium Assistance Credit, and/or Credit for Qualified Sick and Family Leave Wages but did not report any FTDs on their associated employment tax return.

- The incorrect credits claimed could include refundable portions of ERC, COBRA Premium Assistance Credit, and/or Credit for Qualified Sick and Family Leave Wages.
- Generally, any additional information the taxpayer provided in response to the letter was considered in determining the change made to their tax account.

Note: TXMOD may reflect Activity Code "ZEROFTDCVD".

(3) The following table provides guidance on handling common Letter 6531 response inquiries:

If	Then
Taxpayer is referring to a Letter 6552 they received (either before or after a credit reversal was completed on the tax account)	<ul style="list-style-type: none"> • Refer the taxpayer to the Letter 6552 for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer is referring to a notice of adjustment or balance due notice	<ul style="list-style-type: none"> • Advise the taxpayer that they should have received Letter 6552 explaining the change made to their account and refer the taxpayer to the letter for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer disagrees with the letter or notice after the reason for the change to their account is explained	<ul style="list-style-type: none"> • Advise the taxpayer to respond as per the instructions in the Letter 6552 or notice they received. • The taxpayer can also be referred to Publication 594, <i>The IRS Collection Process</i>. • Advise the taxpayer they can also fully pay the account and file a claim for refund.

Reminder: Response handling will generally benefit from accessing the Letter 6552 template for reference purposes.

Note: Inquiries where the taxpayer agrees with a credit reversal (proposed or posted) but has questions or concerns with paying amounts due are to be addressed, as appropriate, per usual handling guidance.

IRM 21.7.2.7.10.7 Added new subsection with information about Letter 6554 and response handling.

Letter 6554 Replies

(1) Workstream name: **TY22 Sick & Family Leave**

(2) Letter 6554 is sent to employers who claimed Credit for Qualified Sick and Family Leave Wages on a 2022 or 2023 original or amended employment tax return and claimed the same credit on a 2020 or 2021 tax return.

- Credit for Qualified Sick and Family Leave Wages is only allowable in association with payments for leave taken after March 31, 1, 2020 and before October 1, 2021.
- Letter 6554 instructs the employer to review their records to ensure they were entitled to the credits claimed based on qualified wages paid for leave taken in 2020 and/or 2021 but claimed on a 2022 or 2023 return.
- The incorrect credits claimed could include non-refundable and/or refundable portions of Credit for Qualified Sick and Family Leave Wages.
- The credit(s) on the account are only reversed if the employer responds to the letter and agrees they were not eligible for the amount(s) claimed. Letter 6554 includes a page showing amounts claimed along with signature lines to obtain consent for reversal of credit(s).

Note: TXMOD may reflect Activity Code "SFLCRDT22".

Note: Additional information on timeframes for claiming Credit for Qualified Sick and Family Leave Wages can be found in IRM 21.7.2.7.1.4, *Timing Considerations Applicable to Reporting Qualified Sick and Family Leave Wages, Tax, and Associated Credits*.

(3) The following table provides guidance on handling common Letter 6531 response inquiries:

If	And	Then
Taxpayer is referring to a Letter 6554 they received (either before or after a credit reversal was completed on the tax account)		<ul style="list-style-type: none"> • Refer the taxpayer to the Letter 6554 for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer is referring to a notice of adjustment or balance due notice		<ul style="list-style-type: none"> • Advise the taxpayer that they should have received Letter 6554 explaining the change made to their account and refer the taxpayer to the letter for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2) above to explain the change made to their account.
If the taxpayer disagrees with the letter or notice after the reason for the	A credit reversal transaction has not been posted to the	<ul style="list-style-type: none"> • Advise the taxpayer that as per the instructions in the Letter 6554 they are not required to respond to the letter if the credit amount(s) they

change to their account is explained	account	<p>claimed were correct.</p> <ul style="list-style-type: none"> • If the taxpayer wishes to respond, direct the taxpayer to submit their response via the fax line identified in the letter.
If the taxpayer disagrees with the letter or notice after the reason for the change to their account is explained	A credit reversal transaction is pending or has posted to the account	<ul style="list-style-type: none"> • Advise the taxpayer to respond as per the instructions in the Letter 6554 or notice they received. • The taxpayer can also be referred to Publication 594, <i>The IRS Collection Process</i>. • Advise the taxpayer they can also fully pay the account and file a claim for refund.

Reminder: Response handling will generally benefit from accessing the Letter 6554 template for reference purposes.

Note: Inquiries where the taxpayer agrees with a credit reversal (proposed or posted) but has questions or concerns with paying amounts due are to be addressed, as appropriate, per usual handling guidance.

IRM 21.7.2.7.10.8 Added new subsection with information about Letter 6577 and response handling.

Letter 6577 Replies

(1) Letter 6577 is issued for three workstreams. The Letter 6577 template includes three selective paragraphs which correspond to the three workstreams.

(2) Workstream name: **2020 ERC Exceeds Computed ERC - based on W2 Counts**

- Letter 6577 with selective paragraph 1 is sent to employers who claimed too much Employee Retention Credit (ERC) based on the count of 2020 Forms W-2 filed.
- Employers receiving Letter 6577 with selective paragraph 1 claimed ERC on a 2020 original or amended employment tax return but the amount of ERC claimed exceeded the \$5,000 per employee limitation for the year.
- The incorrect credits claimed could include non-refundable and/or refundable portions of ERC.
- Generally, any additional information the taxpayer provided in response to the letter was considered in determining the change made to their tax account.

Note: TXMOD may reflect Activity Code "ERCRCPTR".

(3) Workstream name: 2020 ERC Exceeds Computed ERC – based on 50% (reported ERC wages + ERC health care expenses)

- Letter 6577 with selective paragraph 2 is sent to employers who claimed too much Employee Retention Credit (ERC) based on 50 percent of (reported ERC wages + ERC health care expenses).
- Employers receiving Letter 6577 with selective paragraph 2 claimed the ERC on a 2020 original or amended employment tax return but the amount of ERC claimed exceeded 50 percent of reported ERC wages and ERC health care expenses.
- The incorrect credits claimed could include non-refundable and/or refundable portions of ERC.
- Generally, any additional information the taxpayer provided in response to the letter was considered in determining the change made to their tax account.

Note: TXMOD may reflect Activity Code "ERCRCPTR".

(4) Workstream name: 2020 ERC Wages + Sick & Family Leave wages exceed total compensation for 2020. ERC wages reduced which results in ERC reduction

- Letter 6577 with selective paragraph 3 is sent to employers who claimed too much ERC based on the amount of total compensation they reported.
- Employers receiving Letter 6577 with selective paragraph 3 claimed ERC on a 2020 original or amended employment tax return but the ERC wages plus sick and family leave wages exceeds total compensation. ERC wages were reduced which results in a reduction to allowable credit amounts.
- The incorrect credits claimed could include non-refundable and/or refundable portions of ERC.
- Generally, any additional information the taxpayer provided in response to the letter was considered in determining the change made to their tax account.

Note: TXMOD may reflect Activity Code "ERCRCPTR".

(5) The following table provides guidance on handling common Letter 6577 response inquiries:

If	Then
Taxpayer is referring to a Letter 6577 they received (either before or after a credit reversal was completed on the tax account)	<ul style="list-style-type: none">• Refer the taxpayer to the Letter 6577 for information on the change made to their account and how to resolve any concerns.• As appropriate, share information provided in (2), (3), or (4) above to explain the change made to their account.

<p>If the taxpayer is referring to a notice of adjustment or balance due notice</p>	<ul style="list-style-type: none"> • Advise the taxpayer that they should have received Letter 6577 explaining the change made to their account and refer the taxpayer to the letter for information on the change made to their account and how to resolve any concerns. • As appropriate, share information provided in (2), (3), or (4) above to explain the change made to their account.
<p>If the taxpayer disagrees with the letter or notice after the reason for the change to their account is explained</p>	<ul style="list-style-type: none"> • Advise the taxpayer to respond as per the instructions in the Letter 6577 or notice they received. • Advise the taxpayer the IRS will consider late submissions of information supporting the amounts claimed. Additional information should be submitted via the fax line identified in the letter. • The taxpayer can also be referred to Publication 594, <i>The IRS Collection Process</i>. • Advise the taxpayer they can also fully pay the account and file a claim for refund.

Reminder: Response handling will generally benefit from accessing the Letter 6577 template for reference purposes, keeping in mind the use of the three separate selective paragraphs for the related three workstreams.

Note: Inquiries where the taxpayer agrees with a credit reversal (proposed or posted) but has questions or concerns with paying amounts due are to be addressed, as appropriate, per usual handling guidance.