

IRM PROCEDURAL UPDATE

DATE: 04/03/2026

NUMBER: ts-21-0426-0403

SUBJECT: IMF International

AFFECTED IRM(s)/SUBSECTION(s): 21.8.1

CHANGE(s):

IRM 21.8.1.2.5 - Updated TAS referral procedures.

(1) 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.

(2) 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.

IRM 21.8.1.2.10(2) - Updated table to include "OARs - Hq Reserved 15".

(2) The following claims meet CAT-A criteria and must be referred for classification using the referral reason indicated in the table below.

Reminder: # [REDACTED] #

#

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

#

Note: Refer all international Identity Theft (IDT) cases to Exam classification using referral reason “International IDT Bypass DIF”.

Caution: Before forwarding any case to Examination involving a tax increase or credit decrease review Exhibit 21.5.3-1, Claim Processing with Examination Involvement.

IRM 21.8.1.2.21 - Clarified procedures for Live chat assistance.

(1) Beginning December 8, 2025, international taxpayers who live outside of the U.S. can visit <https://www.irs.gov/help/contact-my-local-office-internationally> to obtain Live Chat assistance for the limited topics listed below:

- **Amended Returns Status:** Once authenticated, use IRM 21.2.1.59 (4), Where’s My Amended Return (WMAR) to assist with determining the current status of the Form 1040-X. Provide the taxpayer with the appropriate response based upon the status of the Form 1040-X.

Note: Customer Service Representatives (CSR) should only be providing customers with the current status of their amended return. Do not make adjustments or take any adjustment actions. For additional information about locating amended returns refer to procedures in IRM 21.5.3.3.1, Locating Amended Returns (Form 1040-X).

- **Transcript Requests:** To assist taxpayers requesting a transcript follow procedures in IRM 21.2.3.3.1, Transcript Assistance by an IRS Representative.

(2) IMF International Live Chat was implemented to provide assistance for international taxpayers who live abroad and cannot use the self-service options currently available on www.IRS.gov for checking the status of a Form 1040-X and requesting a transcript. The goal of Live Chat is to assist international taxpayers through a chat environment in lieu of calling into the non-toll free IMF international phone line. **Live Chat is not available for any third party inquiries or languages other than English.**

Note: Due to the limited topics currently available, if the taxpayer has a question that is not related to the above topics, they should be directed to call the appropriate phone number, refer to IRM 21.8.1.2.3, Web Sites and Telephone Numbers.

Caution: Assistors staffing the IMF International Live Chat may determine the customer is not outside the U.S., and should direct the customer to call the appropriate phone line using the Telephone Transfer Guide (TTG) and the source for telephone numbers .

(3) CSRs will be using eGain to chat with taxpayers. For assistance with navigating eGain, please go to the live chat user guide which is located on SERP under the Job Aids & Supplements. Whenever possible, CSRs should use quick responses to communicate with the taxpayer.

(4) CSRs should review IRM 21.1.1.4, Communication Skills for more information about live chat.

(5) Each chat should begin with a greeting followed by a quick response to determine if the taxpayer is chatting from within the U.S. or Puerto Rico.

Reminder: Before closing out a contact, you must update the activity details “**Chat Origin**” as appropriate.

(6) Every chat must be documented in AMS with the activity number, similar to a phone call. Refer to IRM 21.2.2.4.5, Account Management Services (AMS).

(7) A resolution code must be selected for every chat.

(8) CSRs answering inquiries on Live Chat should record their time accurately in SETR under function code 750 and program code 60120.

IRM 21.8.1.3.3(6) - Updated table to include tax year 2025.

(6) A Revenue Procedure is generally issued each year to list the countries and dates those countries are eligible for the IRC 911(d)(4) waiver. The latest additions are listed in the following table:

Note: If an individual left one of the countries listed in the revenue procedure on or after the specified departure date, they are treated as a qualified individual with respect to meeting IRC 911.

Country	Tax Year	Date of Departure - On or After
Afghanistan	2021	April 27, 2021
Burma	2021	March 30, 2021
Chad	2021	April 17, 2021

Ethiopia	2021	November 5, 2021
Iraq	2021	January 19, 2021
Belarus	2022	February 28, 2022
China	2022	April 11, 2022
Ethiopia	2022	January 3, 2022
Iraq	2022	January 14, 2022
Mali	2022	July 29, 2022
Ukraine	2022	February 12, 2022
Belarus	2023	January 26, 2023
Haiti	2023	July 27, 2023
Iraq	2023	October 20, 2023
Niger	2023	August 2, 2023
Sudan	2023	April 20, 2023
Ukraine	2023	January 18, 2023
Bangladesh	2024	August 5, 2024
Haiti	2024	January 23, 2024
Iraq	2024	January 18, 2024
Ukraine	2024	January 13, 2024
Democratic Republic of the Congo	2025	January 28, 2025
Haiti	2025	January 1, 2025
Iraq	2025	June 11, 2025
Lebanon	2025	June 22, 2025
Mali	2025	October 30, 2025
South Sudan	2025	March 7, 2025
Ukraine	2025	January 1, 2025

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Note: Rev. Proc. 2020-27 announced eligibility for the waiver of time requirements to meet substantial presence is granted globally as of February 1, 2020. The period covered by this revenue procedure ends on July 15, 2020, unless an extension is announced by the Treasury Department and IRS. For purposes of IRC section 911, an individual who left China on or after December 1, 2019, or another foreign country on or after February 1, 2020, but on or before July 15, 2020, is treated as a qualified individual with respect to the period during which that individual was present in, or was a *bona fide* resident of, that foreign country if the individual establishes a reasonable expectation that they would have met the requirements of IRC 911(d)(1) but for the COVID-19 Emergency. Individuals will be told in the 2020 Instructions for Form 2555, to write COVID-19 "Emergency Relief" in the top margin of page 1 of the 2020 Form 2555 when claiming the waiver in Rev. Proc. 2020-27.

IRM 21.8.1.3.10(1) - Feedback #35267 with LB&I concurrence, updated table under paragraph 1 to remove ending date for travel restrictions on Cuba.

(1) The following chart contains the countries to with U.S. travel restrictions.

Country	Starting Date	Ending Date
Cuba	January 1,1987	

IRM 21.8.1.12.14.6(2) - Feedback #35370 updated box 1 to include reason code 051.

(2) The following table explains how Accounts Management assistants will work Form 1040-NR amended returns and substantiate a new Form 1042-S credit attached:

Reminder: A letter from the Unites States Competent Authority is acceptable proof of withholding in lieu of Form 1042-S, the letter must contain a signature and state the withholding amount allowed and the correct tax year.

Note: DO NOT forget to release the -A freeze.

If...	Then...	Next Steps/Additional Information...
1) Taxpayer provides Form 1042-S	# [REDACTED] #	Allow the credit. Adjust the recipient's Form 1040-NR tax account using Transaction Code 290 .00 and Credit Reference Number 330 for the amount of the credit. Use Reason Code 051 on the ADJ54 input screen.

<p>2) Taxpayer provides Form 1042-S</p>	<p># [REDACTED] # Follow all matching procedures listed for reason code 165 in IRM 21.8.1.12.14.5 (4).</p> <p>Reminder: If the Form 1042-S provided by the taxpayer does not have a TIN or ITIN, follow the procedures in IRM 21.8.1.12.14.5(5)</p>	<p>If the information DOES match, adjust the account by taking the following actions:</p> <ol style="list-style-type: none"> 1. Attach the Form 1042-S to your case, see IRM 21.5.1.5.3, CII Source Documentation. 2. Enter CII notes indicating Form 1042-S information matches. 3. Adjust the recipient's Form 1040-NR tax account using Transaction Code 290 .00 and Credit Reference Number 330 for the amount of the verified reversed credit(s). Use Reason Code 051 on the ADJ54 input screen.
<p>3) Taxpayer provides Form 1042-S</p>	<p># [REDACTED] # Follow all matching procedures for reason code 165 listed in IRM 21.8.1.12.14.5 (3).</p> <p>Reminder: If the Form 1042-S provided by the taxpayer does not have a TIN or ITIN, follow the procedures in IRM 21.8.1.12.14.5 (5)</p>	<p>If the information DOES NOT match, take the following actions:</p> <ol style="list-style-type: none"> 1. Attach the Form 1042-S to your case, see IRM 21.5.1.5.3, CII Source Documentation. 2. Enter CII notes indicating Form 1042-S information does not match. 3. Disallow the claim, follow procedures in IRM 21.5.3.4.6.1, Disallowance and Partial Disallowance Procedures. 4. Advise taxpayer the specific information that they provided does not match the Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, information filed by their withholding agent.

IRM 21.8.1.28.1.1(10) - Feedback #36373 updated table under paragraph 10 to include instructions based on LB&I response.

(10) Accounts Management will perform the following actions prior to adjusting accounts under the Streamlined Filing Compliance Procedure:

- Review the account for a -Z freeze. If there is a -Z freeze on the account, contact CI to determine whether an amended return filed using the Streamlined Foreign Offshore Compliance Procedures can be processed. Follow CI's direction. See -Z freeze instructions at IRM 21.5.6.4.52 -Z Freeze.
- Review each tax year for statute consideration. Refer to Statutes for clearance or assessment when necessary. See IRM 25.6 Statute of Limitations.
- Review Command Code AMDIS for examination involvement. Follow the table below if **any** of the affected accounts are found on Command Code AMDIS.

If...	Then...
1) All affected tax years are in AMDIS Status less than 12	<p>Process all related amended returns as streamlined. Follow paragraph 11 below</p> <p>Note: Forward the case to Exam, based on the AIMS data (after processing as Streamlined) when AMDIS status is 09 or greater and less than 90.</p>
2) Any affected tax year is in AMDIS status 12 or greater	<ul style="list-style-type: none"> • Place your CII case in suspense for 14 days • Securely e-mail the TIN and affected tax periods to *LB&I OVDP Compliance enter the words ACTION: OPEN EXAM on SDO in the subject line of the e-mail message.
3) The response from LB&I is to process as streamline	<p>Follow the procedures in paragraph 11 below.</p> <p>Note: After processing the amended return(s), follow all LB&I provided guidance</p>
4) The response from LB&I is to NOT process as streamline	<ul style="list-style-type: none"> • Treat the case like a normal amended return. • Do not restrict the failure to file or failure to pay penalties and do not input TC 971 with Action Code (AC) 178 <p>Note: After processing the amended return(s), follow all LB&I provided guidance as to whether the package needs to be forwarded to the group based on AIMS data.</p>

IRM 21.8.1.28.2.1(8) - Feedback #36373 updated table under paragraph 8 to include instructions based on LB&I response.

(8) Accounts Management will perform the following actions prior to adjusting accounts under the SDO:

- Review the account for a -Z freeze. If there is a -Z freeze on the account, contact CI to determine whether an amended return filed using the Streamlined Foreign Domestic Compliance Procedures can be processed. Follow CI's direction. See -Z freeze instructions at IRM 21.5.6.4.52, -Z Freeze.
- Review each tax year for statute consideration. Refer to Statutes for clearance or assessment when necessary. See IRM 25.6, Statute of Limitations.
- Review Command Code AMDIS for examination involvement. Follow the table below if any of the affected accounts are found on Command Code AMDIS.

If...	Then...
1) All affected tax years are in AMDIS Status less than 12	<p>Process all related amended returns as streamlined. Follow paragraph 9 below</p> <p>Note: Forward the case to Exam, based on the AIMS data (after processing as Streamlined) when AMDIS status is 09 or greater and less than 90.</p>
2) Any affected tax year is in AMDIS status 12 or greater	<ul style="list-style-type: none"> • Place your CII case in suspense for 14 days • Securely e-mail the TIN and affected tax periods to *LB&I OVDP Compliance enter the words ACTION: OPEN EXAM on SDO in the subject line of the e-mail message.
3) The response from LB&I is to process as streamline	<p>Follow the procedures in paragraph 9 below.</p> <p>Note: After processing the amended return(s), follow all LB&I provided guidance</p>
4) The response from LB&I is to NOT process as streamline	<ul style="list-style-type: none"> • Treat the case like a normal amended return. • Do not restrict the failure to file or failure to pay penalties and do not input TC 971 with Action Code (AC) 178 <p>Note: After processing the amended return(s), follow all LB&I provided guidance as to whether the package needs to be forwarded to the group based on AIMS data.</p>