IRM PROCEDURAL UPDATE

DATE: 06/10/2026

NUMBER: ts-21-0626-0625

SUBJECT: Added 'Live Chat'

AFFECTED IRM(s)/SUBSECTION(s): 21.3.3

CHANGE(s):

IRM 21.3.3.3.4 Paragraphs 3 and 6(d) updated to include Live Chat.

(3) When manually issuing final or interim responses, the opening paragraph must contain the date of contact or nearest date per IRM 21.3.3.4.2.3, *Correspondence Date (Corr Date)*, guidelines. Use "dated" for answering inquiries received as correspondence. If "dated" is not available, "of" can be used instead. Use "of" for phone call/Live Chat inquiry responses.

Reminder: Don’t use the IRS received date as the correspondence date unless otherwise noted in another IRM reference. This is not applicable to systemic or automated letters that use opening paragraphs referencing the IRS Received Date.

Exception: Use of an opening paragraph as described above does not apply when work does not meet the definition of correspondence under Policy Statement P-21-3. See IRM 21.3.3.2(3), *What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List*, for more information.

Reminder: The 96C Letter now has paragraph K which allows for the use of a correspondence date. Sending the 96C Letter with the IRS received date in paragraph J is only allowed when issued through the CII No Action Letter button or some other automated letter system which populates the 96C Letter with the IRS received date.

(6) Check the following information before sending the closing letter to the taxpayer and the authorized representative:

a. The appropriate C-Letter is selected to preserve the audit trail on the taxpayer's account.

b. The appropriate and correct pre-printed paragraph(s) are selected.

c. The fill-in paragraph(s) selected address the taxpayer’s correspondence, and include pertinent, accurate, and complete information in the fill-ins.

   Reminder: To provide a complete response to a taxpayer correspondence, an open paragraph can be utilized, for example, inserting a paragraph from an existing C-Letter or a paragraph provided through IRM instruction.

d. Advise the taxpayer of the current balance due by utilizing Command Code (CC) INTST or the AMS Payoff Calculator to calculate a current balance due amount, **if** required per the IRM or requested by the taxpayer or their authorized representative. The current balance due will include accrued penalties and interest. When calculating the current balance due, add 21 calendar days to the issuance date of the taxpayer's letter (30 calendar days from the IDRS letter input date) or 10 calendar days from the date of the taxpayer's phone call/Live Chat. IAT balance due tool can also be used to correctly compute the balance due. If an accurate balance cannot be provided, advise the taxpayer and/or authorized representative using pre-printed paragraphs in the appropriate C-Letter (if available) that a notice of adjustment and balance due will be issued within 4 to 6 weeks. In addition, provide information that payments can be made to reduce their tax liability and interest.

   Reminder: See IRM 21.3.3.4.2.2.1, *Required Information for Interim Letters and Closing Letters*, about accounts with an installment agreement (status 60).

   Caution: If a balance due remains on the account after all actions have been completed, release any TC 470, or enter CC STAUP with the appropriate number of cycles to release the hold on the account, when applicable. See IRM 21.5.2.4.8.2, *Suppressing Balance Due Notices*, for more information.

e. The transcript of the account is included, if requested.

f. Ensure all applicable enclosures/attachments are included. If forms or publications are needed, direct the taxpayer or authorized representative to visit www.irs.gov or they can call toll-free at 800-829-3676.

IRM 21.3.3.4.2.3 Paragraph 5 Reminder updated to include Live Chat.

(5) When sending a NOTICE or letter and it is necessary to use a correspondence date, follow the order below to determine the correct correspondence date for input.

Reminder: Input the appropriate date in the CORSP – DT field on CC REQ54 or into the correspondence date field of other command codes such as CC ADD34 for sending a NOTICE when applicable. Use 'dated' in the opening paragraph of a letter when answering correspondence inquiry and 'of' when answering a phone call/Live Chat inquiry when applicable. If 'dated' is not available in an opening paragraph for a correspondence inquiry, 'of' is acceptable.

a. The date the taxpayer or authorized representative correspondence was prepared or signed

b. Transmission date on a fax or electronic submission receipt

c. Envelope postmark date

d. The Service Center Automated Mail Processing System (SCAMPS) digital dates

   Note: SCAMPS places a digital date stamp on the envelope

e. Three days prior to the IRS received date of the case

f. Current date

g. For inquiries at a Taxpayer Assistance Center (TAC) only, the IDRS received date