

IRM PROCEDURAL UPDATE

DATE: 08/04/2026

NUMBER: ts-25-0826-0747

SUBJECT: Letter 4674C Updates

AFFECTED IRM(s)/SUBSECTION(s): 25.25.6

CHANGE(s):

Exhibit 25.25.6-9 - Added additional paragraph and instructions.

Letter 4674C/SP is issued to taxpayers who claim they did not file the TPP return(s). The letter advises them of the corrective action we took to resolve the issue for the year or years affected and how they can protect their identity.

For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. If multiple years, use the oldest year to initiate the letter.

The paragraphs are suggested, there may be instances you may have to read through the letter to determine if other paragraph(s) apply. Do not include any paragraphs referring the taxpayer to the online IPPIN service.

Note: Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code **CP** and the signature code **KA**.

Take the following actions to issue the Letter 4674C/SP to the taxpayer:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see IAT Letter Job Aid or issue manually if the tool is unavailable
- Select paragraph **"ACMRUV7p"**
- For International taxpayer, select paragraphs **"ACMRUV7r"**
- Enter the Primary TIN in field 01
- If not married filing joint (MFJ) enter **xxxx** in field 02 - if MFJ add last four of Secondary TIN in field 02
- Enter the tax year(s) in fields 03 - 10 (YYYY)
- Enter the Form 1040 series type, as appropriate, in field 11
- For salutation enter "Taxpayer"

- For field 22 enter "first"
- For field 35 enter "first" or if married filing joint return enter "first and second"
- For field 68 enter "us"
- For field 69 enter the Identity Theft Toll-Free number "800-908-4490"
- For extension field 70 enter "NA"
- For field 71 enter hours of operation 7:00 a.m.
- For field 72, enter hours of operation 7:00 p.m.
- For domestic and international taxpayers - add an open paragraph using a * and enter "hours of operation are local time"
- For International taxpayers - for field 78 enter "us"
- For International taxpayers - for extension field 79 enter "NA"
- For field 80 enter hours of operation 7:00 a.m.
- For field 81 enter hours of operation 7:00 a.m.
- Use return address code "TP"
- Use the signature code "KA".
- No enclosure is needed

Letter 4674SP take the following actions to issue the Letter 4674SP to the taxpayer:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see IAT Letter Job Aid or issue manually if the tool is unavailable
- Select paragraph **"ACMRUV7p"**
- For International taxpayer, select paragraphs **"ACMRUV7r"**
- Enter the Primary TIN in field 01
- If not married filing joint (MFJ) enter **xxxx** in field 02 - if MFJ add last four of Secondary TIN in field 02
- Enter the tax year(s) in fields 03 - 10 (YYYY)
- Enter the Form 1040 series type, as appropriate, in field 11
- For salutation enter "Contribuyente"
- For field 26 enter "primer"
- For field 39 enter "primero" or if married filing joint return enter "primer y segundo"

- For field 72 enter "IRS"
- For field 73 enter the Identity Theft Toll-Free number "800-908-4490"
- For extension field 74 enter "NA"
- For field 75 enter hours of operation 7:00 a.m.
- For field 76, enter hours of operation 7:00 p.m.
- For domestic and international taxpayers - add an open paragraph using a * and enter "horario local" after the hours of operation
- For International taxpayers - for field 82 enter "IRS"
- For International taxpayers - for extension field 83 enter "NA"
- For field 84 enter hours of operation 7:00 a.m.
- For field 85 enter hours of operation 7:00 a.m.
- Use return address code "TP"
- Use the signature code "KA".
- No enclosure is needed