

IRM PROCEDURAL UPDATE

DATE: 01/25/2024

NUMBER: wi-03-0124-0126

SUBJECT: Classified Waste Instructions; CIS Changed to CII

AFFECTED IRM(s)/SUBSECTION(s): 3.22.19.2.16.2

CHANGE(s):

IRM 3.22.19.2.16.2(1) and (3) Added notes for classified waste and the change from CIS to CII.

(1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Account Management (AM) receipts into digital images and working the cases from those images.

Note: Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII).

(2) "CII" returns are shown with "CII Image - Do not correspond for signature" stamped below the signature line or "CII" annotated on the front of the return.

(3) Follow the instructions below for processing "CII" returns:

CII Return Correspondence Criteria

If	And	Then
The "CII" return has a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules, or forms),	<ul style="list-style-type: none">a. Do not correspond.b. Remove the return from the batch and SSPND with Action Code 640 to have the DLN voided.c. Attach Form 4227, Intra SC Reject or Routing Slip, (or other proper routing slip) to the return and route to AM to secure missing information.d. If the return comes back from AM with incomplete information, send the return to AM again to secure all the missing information. Indicate "More information needed to process incomplete CII return," or similar

		language on Form 4227 (or other proper routing slip).
The "CII" return has a Form 13596, Reprocessing Returns, attached and the return is incomplete (e.g., missing signature, schedules, or forms),	The return shows correspondence was sent (e.g., CCC "3" is edited on the return),	Do not route the return to AM. Continue processing the return.
The "CII" return does not have a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules, or forms),	<p>Research for prior posting (TC 150 posted).</p> <ol style="list-style-type: none"> 1. If TC 150 is present and the information is the same, cancel the DLN and treat as classified waste. <p>Note: Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes.</p> <ol style="list-style-type: none"> 2. If TC 150 is not present, follow normal correspondence procedures.