

## IRM PROCEDURAL UPDATE

**DATE: 12/14/2023**

**NUMBER: wi-03-1223-1177**

**SUBJECT: Routing and Correspondence**

**AFFECTED IRM(s)/SUBSECTION(s): 3.11.6**

**CHANGE(s):**

**IRM 3.11.6.4.4(1) and (6) Received Date - Paragraphs 1 and 6 have been updated to ensure consistent application of received date determination.**

(1) Every return should be stamped with a received date stamp. An Official Received Date Stamp must consist of no less than:

- The word "Received"
- Month (alpha or numeric)
- Day - (for example, can be "1" or "01")
- Year - four digits
- "Area Office (AO)", "Lockbox (LB)", Campus, "Field Office," "Taxpayer Assistance (TAC)" plus the location city, or functional area within one of these sites (e.g., Compliance Service Collections Operation (CSCO), Exam, Image Control Team (ICT), Corresponding Imaging Inventory (CII), Accounts Management (AM), etc.)

**Note:** Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return contains a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management (AM), or Submission Processing (SP)), circle out the invalid received date and edit the correct received date according to instructions in paragraph 4 below. For example, returns received by Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a received date by that office is not the official "IRS Received Date."

(6) If the Received Date stamp is not found or is obviously incorrect, edit the received date based on the order of precedence below in the same format and location as stated in (3) above.

1. Latest postmark or designated private delivery service mark on the envelope
2. IRS Service Center Automated Mail Processing System (SCAMPS) date
3. Signature Date (only if the return was signed in the current year)
4. Current date

Any line marked with a # is for Official Use Only

**IRM 3.11.6.7.8(2) Criminal Investigation (CI) Scheme Development Center (SDC) - The routing instructions have been updated as requested by the receiving area.**

(2) Send claims meeting SDC criteria to your local SDC:

- Austin: Follow instructions for Kansas City.
- Kansas City: # [REDACTED] #
- Ogden: # [REDACTED] #
- Memphis: Follow instructions for Kansas City

**IRM 3.11.6.10.10(3) Correspondence for Requesting Credit Previously Received (Letter 76C) - The subsection has been revised because the letter was updated.**

(3) If instructed to send a Letter 76C when processing a CP 09, Earned Income Credit - You May Be Entitled to EIC, follow the table.

<b>If corresponding because ...</b>	<b>And ...</b>	<b>Then ...</b>
The taxpayer claims a child or children that not claimed on the original return	No other qualifying child from the original return is being claimed.	Send Letter 76C using body paragraph U.
The taxpayer claims a child or children that not claimed on the original return	There is a qualifying child that was claimed on the original return.	Send Letter 76C using body paragraph V.
The child or children were claimed on the original return	The child or children aren't eligible for EITC based on eligibility criteria or our computations and you have verified the taxpayer(s) are not eligible	Send Letter 76C using body paragraph W.

**IRM 3.11.6.17(13) Computer Paragraph (CP) Notices - Paragraph 13 has been revised to reflect updates made by AM.**

(13) If a Form 1040-X is received and the taxpayer has been sent a CP 08 , CP 09 , or CP 27 , refer to IRM 21.6.3.4.2.7.8 , Earned Income Tax Credit (EITC) - CP 09 / CP 27, or IRM 21.6.3.4.2.8.3 , Additional Child Tax Credit (ACTC) - CP 08, as appropriate.

**IRM 3.11.6.17.1(8) CP 08, Additional Child Tax Credit, and Form 15110 - Paragraph 8 has been updated because the 76C letter has been updated.**

(8) Follow the procedures below to process CP 08 and Form 15110 claims:

If ...	Then ...
The taxpayer claims a child or children that not claimed on the original return	<ol style="list-style-type: none"> <li>1. Input the adjustment for the child or children claimed on the original return that qualify.. Use: <ol style="list-style-type: none"> <li>a. BS 05</li> <li>b. TC 290 for .00</li> <li>c. SC 1</li> <li>d. RC 061</li> <li>e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance.</li> <li>f. Priority Code 3 to allow interest to be systemically calculated as an IRS initiated adjustment.</li> <li>g. CRN 336 to allow the credit for the qualifying child(ren).</li> <li>h. Do not input the amended claims date.</li> </ol> </li> <li>2. Send Letter 76C per IRM 3.11.6.10.10 (2), Correspondence for Requesting Credit Previously Received (Letter 76C).</li> </ol>
The taxpayer claims a child or children disallowed as an exemption the original return	<ol style="list-style-type: none"> <li>1. Input the adjustment for the child or children claimed on the original return that qualify. Use: <ol style="list-style-type: none"> <li>a. BS 05</li> <li>b. TC 290 for .00</li> <li>c. SC 1</li> <li>d. RC 061</li> <li>e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance.</li> <li>f. Priority Code 3 to allow interest to be systemically calculated as an IRS initiated adjustment.</li> <li>g. CRN 336 to allow the credit for the qualifying child(ren).</li> </ol> </li> </ol>

	<p>h. Do not input the amended claims date.</p> <p>2. Send Letter 76C per IRM 3.11.6.10.10 (2), Correspondence for Requesting Credit Previously Received (Letter 76C).</p>
The child or children were claimed on the original return and qualify for the credit	<p>Allow the claim and input the adjustment as follows:</p> <ul style="list-style-type: none"> <li>a. BS 05</li> <li>b. TC 290 for .00</li> <li>c. SC 1</li> <li>d. RC 061</li> <li>e. Use HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance.</li> <li>f. Use Priority Code 3 to allow interest to be systemically calculated as an IRS initiated adjustment.</li> <li>g. Use CRN 336 to allow the credit for the qualifying child(ren).</li> <li>h. Do not input the amended claims date.</li> </ul>
There are other issues in addition to the taxpayer claiming more children on the CP 08 or Form 15110 than were claimed on the original return	Route to AM.

**IRM 3.11.6.17.2(8) CP 09, Earned Income Credit - You May Be Entitled to EIC, and Form 15111, Earned Income Credit Worksheet (CP 09) - Paragraph 8 has been updated because the 76C letter has been updated.**

(8) Follow the procedures below to process CP 09 or Form 15111 claims:

If ...	And ...	Then ...
The child or children weren't claimed on the original return	No other qualifying child from the original return is being claimed.	<p>Deny the claim.</p> <p>1. Input the adjustment as follows:</p> <ul style="list-style-type: none"> <li>a. BS 05</li> <li>b. TC 290 for .00</li> <li>c. SC 0</li> <li>d. RC 054</li> </ul>

Any line marked with a # is for Official Use Only

		<ul style="list-style-type: none"> <li>e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance.</li> <li>f. Do not input the amended claims date.</li> </ul> <p>2. Send Letter 76C per IRM 3.11.6.10.10 (3), Correspondence for Requesting Credit Previously Received (Letter 76C).</p>
A child wasn't claimed on the original return	There is a qualifying child that was claimed on the original return.	<p>Partially deny the claim.</p> <ul style="list-style-type: none"> <li>1. Input the adjustment as follows: <ul style="list-style-type: none"> <li>a. BS 05</li> <li>b. TC 290 for .00</li> <li>c. SC 1</li> <li>d. RC 017 and 053</li> <li>e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance.</li> <li>f. Use Priority Code 3 to allow interest to be systemically calculated as an IRS initiated adjustment.</li> <li>g. Use CRN 764 to allow the credit for the qualifying child(ren).</li> <li>h. Do not input the amended claims date.</li> </ul> </li> <li>2. Send Letter 76C per IRM 3.11.6.10.10 (3), Correspondence for Requesting Credit Previously Received (Letter 76C).</li> </ul>
The child or children were claimed on the original return	<p>The child or children aren't eligible for EITC based on eligibility criteria or our computations</p> <p><b>Exception:</b> If the child or children claimed are not</p>	<p>Deny the claim.</p> <ul style="list-style-type: none"> <li>1. Input the adjustment as follows: <ul style="list-style-type: none"> <li>a. BS 05</li> <li>b. TC 290 for .00</li> <li>c. SC 0</li> </ul> </li> </ul>

Any line marked with a # is for Official Use Only

	eligible, verify if the taxpayer(s) are eligible. If determined to be eligible, follow instructions in the next row.	<ul style="list-style-type: none"> <li>d. RC 054</li> <li>e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance.</li> <li>f. Do not input the amended claims date.</li> </ul> <p>2. Send Letter 76C per IRM 3.11.6.10.10 (3), Correspondence for Requesting Credit Previously Received (Letter 76C).</p>
The child or children were claimed on the original return and aren't eligible	Taxpayer is eligible for EITC based on eligibility criteria and our computations	<p>Allow the claim for the taxpayer(s) and input the adjustment as follows:</p> <ul style="list-style-type: none"> <li>a. BS 05</li> <li>b. TC 290 for .00</li> <li>c. SC 1</li> <li>d. RC 017 and 053</li> <li>e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance.</li> <li>f. Use Priority Code 3 to allow interest to be systemically calculated as an IRS initiated adjustment.</li> <li>g. Use CRN 764 to allow the credit for the qualifying child(ren).</li> <li>h. Do not input the amended claims date.</li> </ul>