

## IRM PROCEDURAL UPDATE

**DATE: 02/28/2024**

**NUMBER: wi-21-0224-0303**

**SUBJECT: Form 94XX ERC Claims Processing Status**

**AFFECTED IRM(s)/SUBSECTION(s): 21.7.2.7.2**

**CHANGE(s):**

**IRM 21.7.2.7.2(5) Revised (5) text and deleted first note to account for changes in status of ERC claim processing efforts and irs.gov content.**

(5) Due to concerns with increasing volumes of dubious and inaccurate claims, the IRS instituted a moratorium on processing new ERC claims received after the moratorium was announced on September 14, 2023. The IRS has also slowed the pace of processing previously filed but unpaid ERC claims. If you receive a call regarding a Form 94XX claiming ERC, advise the taxpayer as per the preceding two sentences and refer the taxpayer to the following news release on the IRS.gov website: To protect taxpayer from scams, IRS orders immediate stop to new Employee Retention Credit processing amid surge of questionable claims; concerns from tax pros. The press release contains:

- An Employee Retention Credit Eligibility Checklist to help taxpayers determine their eligibility for the credit.
- Information on how to file a claim if they are eligible for the credit.
- Information on how to withdraw a previously filed claim if it has not yet been processed.
- Other important information regarding ERC.

**Note:** If the taxpayer asks about the processing status of a previously filed Form 94XX after having been directed to the web resources identified above, complete account research as usual to verify whether we have a record of having received their Form 94XX. If found, confirm receipt of the Form 94XX and advise the taxpayer that we cannot provide any additional information at this time as to the status or timeframe for processing their Form 94XX and that we will contact them in the event more information is needed to complete its processing.