

IRM PROCEDURAL UPDATE

DATE: 12/04/2023

NUMBER: wi-21-1223-1145

SUBJECT: ERC Claim Withdrawal Request Handling

AFFECTED IRM(s)/SUBSECTION(s): 21.7.2.7.7.2

CHANGE(s):

IRM 21.7.2.7.7.2(3) Revised URL specified in required closing letter text for each of the last 5 rows of the table.

(3) Review ERC claim withdrawal request documents for the following required elements, # [REDACTED] # , and then take actions as directed in the table which follows:

- A copy of the previously filed Form 94XX claiming ERC.
- A "withdrawn" notation on the Form 94XX copy (usually found in the left margin of the first page) or other indication that the document submitted was intended to be an ERC claim withdrawal request.
- Signature, date, name of the signer, and title of the signer (usually found in the right margin of the first page)

If	And	Then
# [REDACTED] #		# [REDACTED] # # [REDACTED] [REDACTED] # [REDACTED] Caution: # [REDACTED] #
The taxpayer		1. Send an appropriate "C" letter directing the taxpayer to information

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submission is a general information request about the ERC claim withdrawal program (e.g., how to submit a withdrawal request)		<p>on the irs.gov webpage or provide other information responsive to the taxpayer inquiry as appropriate.</p> <ol style="list-style-type: none"> 2. Remove the Priority 2 coding from the CII case. 3. Enter "GENERAL ERC WD INQ" in CII case notes. 4. Close the CII case. <p>Note: If there is a related Form 94XX case, it should not be closed and it is not necessary to update case notes for the Form 94XX case in this instance.</p> <p>Reminder: Correspondence which is not related to the ERC claim withdrawal program is handled per guidance in IRM 21.7.2.7.7.7, <i>Handling for Miscellaneous Incorrect Submissions Received in the ERC Claim Withdrawal Program</i>.</p>
The withdrawal request does not include a copy of a Form 94XX claiming ERC	There is insufficient information to associate the withdrawal request to a previously filed Form 94XX claiming ERC (i.e., the withdrawal request was loaded as a new CII case, no previous Form 94XX case is linked, and no previous Form 94XX case can be located)	<ol style="list-style-type: none"> 1. Send Letter 916C with the following text inserted in an open paragraph: "We can't process your request to withdraw your Employee Retention Credit (ERC) claim because you did not include a copy of your Form [specify form] and we are unable to locate the claim you're trying to withdraw." 2. Input a TC 971 with the following data elements: <ul style="list-style-type: none"> • Enter the received date of the ERC withdrawal case as the transaction date • Enter Action Code 333 • Enter Remarks: "NSD ERC WD REQ RJCT - NO CLAIM" 3. Enter "ERC WD REQ RJCT - NO CLAIM" in CII case notes. 4. Close the CII case.
The withdrawal request does include a copy of a Form 94XX	There is sufficient information to associate the withdrawal request to a previously filed Form 94XX claiming ERC (i.e., the withdrawal request	Continue to process the ERC claim withdrawal request as per guidance which follows in this table and in succeeding IRM subsections

claiming ERC	was attached to an open case, a new CII case was opened and linked to a closed case, or a new CII case was opened and can now be linked to a closed or open case)	
The withdrawal request is unsigned		<ol style="list-style-type: none"> 1. Send Letter 916C with the following text inserted in two open paragraphs: "We can't process your request to withdraw your Employee Retention Credit (ERC) claim because you didn't sign the copy of the Form [specify form] you're requesting to withdraw, or you didn't include your printed name and/or title." "See IRS.gov/ercsignature for a list of persons authorized to sign an amended return for each type of business entity." 2. Input a TC 971 with the following data elements: <ul style="list-style-type: none"> • Enter the received date of the ERC withdrawal case as the transaction date • Enter Action Code 333 • Enter Remarks: "NSD ERC WD REQ RJCT - SIGNATURE" 3. Enter "ERC WD REQ RJCT - SIGNATURE" in CII case notes. 4. Update the CII case as follows: <ul style="list-style-type: none"> • Update the CII case with Priority Code 1. • Change the received date to that of the related Form 94XX case that was closed during case association. • Reassign the case to IDRS number 0230281416 or 0230255527 as appropriate to match the IDRS number to which the Form 94XX case was assigned when closed.
The withdrawal request is signed	The signer's name and/or title is not entered	<ol style="list-style-type: none"> 1. Send Letter 916C with the following text inserted in two open paragraphs: "We can't process your request to withdraw your Employee Retention Credit (ERC) claim because you didn't

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		<p>sign the copy of the Form [specify form] you're requesting to withdraw, or you didn't include your printed name and/or title."</p> <p>"See IRS.gov/ercsignature for a list of persons authorized to sign an amended return for each type of business entity."</p> <ol style="list-style-type: none"> Input a TC 971 with the following data elements: <ul style="list-style-type: none"> Enter the received date of the ERC withdrawal case as the transaction date Enter Action Code 333 Enter Remarks: "NSD ERC WD REQ RJCT - SIGNATURE" Enter "ERC WD REQ RJCT - SIGNATURE" in CII case notes. Update the CII case as follows: <ul style="list-style-type: none"> Update the CII case with Priority Code 1. Change the received date to that of the related Form 94XX case that was closed during case association. Reassign the case to IDRS number 0230281416 or 0230255527 as appropriate to match the IDRS number to which the Form 94XX case was assigned when closed.
The withdrawal request is signed	<p>The person signing is not authorized to do so.</p> <p>Note: See the table in (1) of IRM 21.7.2.4.6.11, <i>Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns, including the notes in each row of the table</i>, for who can sign the withdrawal request and research requirements.</p> <p>Caution: Do not follow resolution guidance in (2)</p>	<ol style="list-style-type: none"> Send Letter 916C with the following text inserted in two open paragraphs: "We can't process your request to withdraw your Employee Retention Credit (ERC) claim because we have no record you authorized [specify name] to act for you." "See IRS.gov/ercsignature for a list of persons authorized to sign an amended return for each type of business entity. See www.irs.gov/ercwithdrawal for instructions on how to submit a request to withdraw your ERC claim." Input a TC 971 with the following data elements: <ul style="list-style-type: none"> Enter the received date of the ERC withdrawal case as the transaction

	<p>of IRM 21.7.2.4.6.11 when working an ERC claim withdrawal request.</p>	<p>date</p> <ul style="list-style-type: none"> • Enter Action Code 333 • Enter Remarks: "NSD ERC WD REQ RJCT - SIGNATURE" <p>3. Enter "ERC WD REQ RJCT - SIGNATURE" in CII case notes.</p> <p>4. Update the CII case as follows:</p> <ul style="list-style-type: none"> • Update the CII case with Priority Code 1. • Change the received date to that of the related Form 94XX case that was closed during case association. • Reassign the case to IDRS number 0230281416 or 0230255527 as appropriate to match the IDRS number to which the Form 94XX case was assigned when closed.
<p>The withdrawal request is signed under a power of attorney</p>	<p>The authority of the power of attorney to sign cannot be verified.</p> <p>Note: See the seventh row of the table in (1) of IRM 21.7.2.4.6.11, <i>Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns</i>, that addresses a signature by a power of attorney, including the notes, for research requirements.</p> <p>Caution: Do not follow resolution guidance in (2) of IRM 21.7.2.4.6.11 when working an ERC claim withdrawal request.</p>	<p>1. Send Letter 916C with the following text inserted in two open paragraphs: "We can't process your request to withdraw your Employee Retention Credit (ERC) claim because we have no record you authorized [specify name] to act for you." "See IRS.gov/ercsignature for a list of persons authorized to sign an amended return for each type of business entity. See www.irs.gov/ercwithdrawal for instructions on how to submit a request to withdraw your ERC claim."</p> <p>2. Input a TC 971 with the following data elements:</p> <ul style="list-style-type: none"> • Enter the received date of the ERC withdrawal case as the transaction date • Enter Action Code 333 • Enter Remarks: "NSD ERC WD REQ RJCT - SIGNATURE" <p>3. Enter "ERC WD REQ RJCT - SIGNATURE" in CII case notes.</p> <p>4. Update the CII case as follows:</p> <ul style="list-style-type: none"> • Update the CII case with Priority Code 1. • Change the received date to that of the related Form 94XX case that was closed during case association.

		<ul style="list-style-type: none"> • Reassign the case to IDRS number 0230281416 or 0230255527 as appropriate to match the IDRS number to which the Form 94XX case was assigned when closed.
<p>The withdrawal request is signed by a Reporting Agent (i.e., "attorney in fact", "agent", or other title indicating individual who signed acts for a Reporting Agent firm)</p>	<p>The Reporting Agent authority cannot be verified.</p> <p>Note: See the last row of the table in (1) of IRM 21.7.2.4.6.11, <i>Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns</i>, that addresses a signature by a Reporting Agent, including the note, for research requirements.</p> <p>Caution: Do not follow resolution guidance in (2) of IRM 21.7.2.4.6.11 when working an ERC claim withdrawal request.</p>	<ol style="list-style-type: none"> 1. Send Letter 916C with the following text inserted in two open paragraphs: "We can't process your request to withdraw your Employee Retention Credit (ERC) claim because we have no record you authorized [specify name] to act for you." "See IRS.gov/ercsignature for a list of persons authorized to sign an amended return for each type of business entity. See www.irs.gov/ercwithdrawal for instructions on how to submit a request to withdraw your ERC claim." 2. Input a TC 971 with the following data elements: <ul style="list-style-type: none"> • Enter the received date of the ERC withdrawal case as the transaction date • Enter Action Code 333 • Enter Remarks: "NSD ERC WD REQ RJCT - SIGNATURE" 3. Enter "ERC WD REQ RJCT - SIGNATURE" in CII case notes. 4. Update the CII case as follows: <ul style="list-style-type: none"> • Update the CII case with Priority Code 1. • Change the received date to that of the related Form 94XX case that was closed during case association. • Reassign the case to IDRS number 0230281416 or 0230255527 as appropriate to match the IDRS number to which the Form 94XX case was assigned when closed.

Reminder: As indicated in (5) of IRM 21.7.2.7.7.1, *ERC Claim Withdrawal Requests — Case Receipts and Case Association Actions*, the ERC claim withdrawal case information template must be completed when each accepted or rejected ERC claim withdrawal case is resolved/closed.