

IRM PROCEDURAL UPDATE

DATE: 01/05/2024

NUMBER: wi-03-0124-0052

SUBJECT: Routing to LB&I

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

CHANGE(s):

IRM 3.11.6.7.1(1) SP 1040-X Routing When a TC 150 Isn't Present - A new routing condition has been added to the priority.

(1) When a TC 150 isn't present, the priority of routing is as follows.

Priority ...	Condition ...	Follow ...
1	Large Business and International case	IRM 3.11.6.7.3, Large Business and International Screening
2	Taxpayer Protection Program (TPP)	IRM 3.11.6.7.5, Taxpayer Protection Program (TPP) Screening.
3	ID Theft (IDT)	IRM 3.11.6.7.9, Identity Theft (IDT) Screening.
4	Disaster Claims	IRM 3.11.6.7.7, Disaster Claim Screening.
5	Statute	IRM 3.11.6.7.10, Statute Review Screening.
6	All other cases	IRM 3.11.6.5.1, Transaction Code (TC) 150 Research (No TC 150).

IRM 3.11.6.7.2(1) SP 1040-X Routing When a TC 150 Is Present - A new routing condition has been added to the priority.

(1) When a TC 150 is present, the priority order for routing is as follows.

Priority ...	Condition ...	Follow ...
1	Large Business and International case	IRM 3.11.6.7.3, Large Business and International Screening
2	International case	IRM 3.11.6.7.4, International Return Screening.
3	Taxpayer Protection Program (TPP) case	IRM 3.11.6.7.5, Taxpayer Protection Program (TPP) Screening.
4	Identity Theft (IDT) case	IRM 3.11.6.7.9, Identity Theft (IDT) Screening.

5	Office of Fraud Enforcement (OFE) case	IRM 3.11.6.7.6, Office of Fraud Enforcement (OFE) - Suspicious Case Referral Screening.
6	Disaster Claim case	IRM 3.11.6.7.7, Disaster Claim Screening, and IRM 3.11.6.16.2, Processing a Disaster Claim.
7	Carryback (CB) or Carryforward (CF) Claim case	IRM 3.11.6.7.8, Carryback and Carryforward Screening.
8	Statute case	IRM 3.11.6.7.10, Statute Review Screening.
9	Examination case	IRM 3.11.6.7.11, Examination Case Screening.
10	Frivolous (FRIV) case	IRM 3.11.6.7.12, Frivolous Claims Screening.
11	Criminal Investigation (CI) Scheme Development Center (SDC) case	IRM 3.11.6.7.13, Criminal Investigation (CI) Scheme Development Center (SDC) Screening.
12	Return Integrity and Verification Operation (RIVO) case	IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Screening.
13	Category A (CAT-A) case	IRM 3.11.6.7.15, Category A (CAT-A) criteria Screening
14	Automated Underreporter (AUR) case	IRM 3.11.6.7.16, Automated Underreporter (AUR) Screening.
15	Adjustment Function Criteria (AM) case	IRM 3.11.6.7.17, Accounts Management Case Screening.
16	Open case to an employee in an area not listed above	IRM 3.11.6.7.18, Open Cases and Open Control Base Screening.
17	Collection Function case	IRM 3.11.6.7.19.3, Collection Function Case Screening.
18	All other case types	Various.

IRM 3.11.6.7.3 Large Business and International - This a new subsection to added at the request of LB&I.

(1) Send all returns with an indication of "BBA Partner Modification Amended Return" or similar verbiage, and any amended return with an open control base that has the activity "RTX2OSCBBA" to Large Business and International (LB&I).

(2) Follow IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide, or IRM 3.11.6.9.2, MEFS Reassignment and Reroute Guide, as appropriate when sending a case to LB&I at the following address:

Ogden BBA Operations
1973 M Rulon White Blvd
Mail Stop 4705
Ogden UT 84404

IRM 3.11.6.9.1(6) MEFP Reassignment and Reroute Guide - Added rerouting instructions for LB&I cases.

(6) When rerouting a case, follow the table below:

If ...	Then ...
Large Business and International	<ol style="list-style-type: none">1. Complete the "Routing Slip Data" as follows:<ol style="list-style-type: none">a. Complete the "To Stop number" field per the specific IRM subsection.b. Complete the "From Stop number" field.c. Complete the "Phone number" field.d. Complete the "Comments:" field, "The case is on Modernized e-File Return Request Display". Add required working trail or action trail information. Note: Some of these fields may populate by default. Note: Ensure the CII Case ID is present on the routing slip.2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".
Reroute EITC	Follow IRM 3.11.6.13.4, Command Code DDBCK (Dependent Database Check).
Reroute Exam	<ol style="list-style-type: none">1. Complete the "Exam Referral Data" section as follows:<ol style="list-style-type: none">a. Complete the "To Stop number" field per IRM 3.11.6.7.11, Examination Case Screening. Note: If the "SBC" isn't all zeroes, input the address in the "Comments" field. If there's not a stop number available, input "N/A" in the "To Stop number" field.b. Complete the "From Stop number" field.c. Complete the "Phone number" field.

	<p>Note: Some of these fields may populate by default.</p> <ol style="list-style-type: none"> 2. Complete the "Action" section as follows: <ol style="list-style-type: none"> a. Check the "Tax Decrease has NOT Been Made" check box. b. Check the "TC971-013" check box. c. Input a TC 971 AC 013 per IRM 3.11.6.7.11, Examination Case Screening. 3. Complete the "Reason Referred" section as follows: <ol style="list-style-type: none"> a. Check the "Open AIMS" check box. b. Use CC AMDISA to complete the following: <ul style="list-style-type: none"> ▪ EGC field. ▪ Source Code field. ▪ Status Code field. ▪ Date field using the Current Status Code Date c. In the "Remarks" field, notate as follows: "The case is on Modernized e-File Return Request Display". 4. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute" to send the case to Exam.
AUR – Open Case	<ol style="list-style-type: none"> 1. Take the following action <ol style="list-style-type: none"> a. Print the return to pdf. b. Edit any required working trail information. Refer to IRM 3.11.6.7.20.1, Working Trail and Action Trail. c. Complete Form 12305, Routing Slip d. Send the Form 12305, Routing Slip, and the return to the appropriate fax number found in the AUR Addresses (Open Cases) list on SERP. e. Input a case note per IRM 3.11.6.9.4, MEFP and MEFS Secure Messaging and E-fax Routing.

	<p>f. Input a TC 971 AC 015</p> <p>g. Close the CII case.</p>
AUR – Reconsideration	<p>1. Take the following action</p> <ol style="list-style-type: none"> Print the return to pdf. Edit any required working trail information. Refer to IRM 3.11.6.7.20.1, Working Trail and Action Trail. Complete Form 12305, Routing Slip. Send the Form 12305, Routing Slip, and the return to the appropriate fax number found in the AUR Reconsideration list on SERP. Input a case note per IRM 3.11.6.9.4, MEFP and MEFS Secure Messaging and E-fax Routing. Input a TC 971 AC 015. Close the CII case.
<p>Reroute</p> <ul style="list-style-type: none"> CI/SDC COLLECTIONS ERS FRIVOLOUS RIVO Any other area not listed. <p>Exception: Some of the areas listed above may accept secure message or e-fax routing. See IRM 3.11.6.9.4, MEFP and MEFS Secure Messaging and E-fax Routing</p>	<p>1. Complete the "Routing Slip Data" as follows:</p> <ol style="list-style-type: none"> Complete the "To Stop number" field per the specific IRM subsection. Complete the "From Stop number" field. Complete the "Phone number" field. Complete the "Comments:" field, "The case is on Modernized e-File Return Request Display". Add required working trail or action trail information. Note: Some of these fields may populate by default. <p>2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".</p>

IRM 3.11.6.9.2(6) MEFS Reassignment and Reroute Guide - Added rerouting instructions for LB&I cases.

(6) When rerouting a case, follow the table below:

If ...	Then ...
Large Business and International	<ol style="list-style-type: none"> 1. Complete the "Routing Slip Data" as follows: <ol style="list-style-type: none"> a. Complete the "To Stop number" field per the specific IRM subsection. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. <p>Note: Some of these fields may populate by default.</p> <p>Note: Ensure the CII Case ID is present on the routing slip.</p> 2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".
Reroute EITC	Follow IRM 3.11.6.13.4, Command Code DDBCK (Dependent Database Check).
Reroute Exam	<ol style="list-style-type: none"> 1. Complete the "Exam Referral Data" section as follows: <ol style="list-style-type: none"> a. Complete the "To Stop number" field per IRM 3.11.6.7.11, Examination Case Screening. <p>Note: If the "SBC" isn't all zeroes, input the address in the "Comments" field. If there's not a stop number available, input "N/A" in the "To Stop number field".</p> b. Complete the "From Stop number" field. c. Complete the "Phone number" field. <p>Note: Some of these fields may populate by default.</p> 2. Complete the "Action" section as follows: <ol style="list-style-type: none"> a. Check the "Tax Decrease has NOT Been Made" check box.

	<ul style="list-style-type: none"> b. Check the "TC971-013" check box. c. Input a TC 971 AC 013 per IRM 3.11.6.7.11, Examination Case Screening. <p>3. Complete the "Reason Referred" section as follows:</p> <ul style="list-style-type: none"> a. Check the "Open AIMS" check box. b. Use CC AMDISA to complete the following: <ul style="list-style-type: none"> ▪ EGC field. ▪ Source Code field. ▪ Status Code field. ▪ Date field using the Current Status Code Date. <p>4. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute" to send the case to Exam.</p>
<p>AUR – Open Cases</p> <p>Caution: If the return is in the "Attached Files" section and not in the "Document Images" section of the CII case, follow the MEFP reroute instructions in IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide.</p>	<ul style="list-style-type: none"> 1. Take the following action <ul style="list-style-type: none"> a. Edit any required working trail information. Refer to IRM 3.11.6.7.20.1, Working Trail and Action Trail. b. Input a TC 971 AC 015. 2. Complete the "Routing Slip Data" as follows: <ul style="list-style-type: none"> a. Complete the "To Stop number" field per the AUR Addresses (Open Cases) list on SERP. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. <p>Note: Some of these fields may populate by default.</p> <p>3. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".</p>
AUR – Reconsideration Cases	<ul style="list-style-type: none"> 1. Take the following action

<p>Caution: If the return is in the "Attached Files" section and not in the "Document Images" section of the CII case, follow the MEFP reroute instructions in IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide.</p>	<ol style="list-style-type: none"> a. Edit any required working trail information. Refer to IRM 3.11.6.7.20.1, Working Trail and Action Trail. b. Input a TC 971 AC 015. <ol style="list-style-type: none"> 2. Complete the "Routing Slip Data" as follows: <ol style="list-style-type: none"> a. Complete the "To Stop number" field per the AUR Reconsideration list on SERP. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. <p>Note: Some of these fields may populate by default.</p> <ol style="list-style-type: none"> 3. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".
<p>Reroute</p> <ul style="list-style-type: none"> • CI/SDC • COLLECTIONS • ERS • FRIVOLOUS • RIVO • Any other area not listed. <p>Exception: Some of the areas listed above may accept secure message or e-fax routing. See IRM 3.11.6.9.4, MEFP and MEFS Secure Messaging and E-fax Routing</p>	<ol style="list-style-type: none"> 1. Complete the "Routing Slip Data" as follows: <ol style="list-style-type: none"> a. Complete the "To Stop number" field per the specific IRM subsection. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. <p>Note: Some of these fields may populate by default.</p> <ol style="list-style-type: none"> 2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".

IRM 3.11.6.16.15.2(8) CP 09, Earned Income Credit - You May Be Entitled to EIC, and Form 15111, Earned Income Credit Worksheet (CP 09) - Added instructions from IPU 23U1185 back into this subsection.

(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> <ol style="list-style-type: none"> 1. Input the adjustment as follows: <ol style="list-style-type: none"> a. BS 05. b. TC 290 for .00. c. SC 0. d. RC 054. e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Screening. f. Don't input the amended claims date. 2. Send Letter 76C per IRM 3.11.6.10.7 (3), Correspondence for Requesting Credit Previously Received (Letter 76C).
A child wasn't claimed on the original return	There's a qualifying child that was claimed on the original return.	<p>Partially deny the claim.</p> <ol style="list-style-type: none"> 1. Input the adjustment as follows: <ol style="list-style-type: none"> a. BS 05. b. TC 290 for .00. c. SC 1. d. RC 017 and 053. e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Screening. f. Use Priority Code 3. g. Use CRN 764 to allow the credit for the qualifying child(ren). h. Don't input the amended claims date. 2. Send Letter 76C per IRM 3.11.6.10.7 (3), Correspondence

		for Requesting Credit Previously Received (Letter 76C).
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>Exception: If the child or children claimed are not eligible, verify if the taxpayer(s) are eligible. If determined to be eligible, follow instructions in the next row.</p>	<p>Deny the claim.</p> <ol style="list-style-type: none"> 1. Input the adjustment as follows: <ol style="list-style-type: none"> a. BS 05. b. TC 290 for .00. c. SC 0. d. RC 054. e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Screening. f. Don't input the amended claims date. 2. Send Letter 76C per IRM 3.11.6.10.7 (3), Correspondence for Requesting Credit Previously Received (Letter 76C).
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> <ol style="list-style-type: none"> a. BS 05. b. TC 290 for .00. c. SC 1. d. RC 017 and 053. e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Screening. f. Use Priority Code 3. g. Use CRN 764 to allow the credit for the qualifying child(ren). h. Don't input the amended claims date.
The child or children were claimed on	The child or children are 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> <ol style="list-style-type: none"> a. BS 05

the original return		<ul style="list-style-type: none"> b. TC 290 for .00 c. SC 1 d. RC 017 and 053 e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Guidance. f. Use Priority Code 3 to allow interest to be systemically calculated as an IRS initiated adjustment. g. Use CRN 764 to allow the credit for the qualifying child(ren). h. Do not input the amended claims date.
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Editorial Changes: The insertion of the new subsection, 3.11.6.7.3, caused the renumbering of subsections 3.11.6.7.3 through 3.11.6.7.19.2 throughout the IRM to 3.11.6.7.4 through 3.11.6.7.20.2. There were also formatting changes made in the IRM.