

## IRM PROCEDURAL UPDATE

**DATE: 02/07/2024**

**NUMBER: wi-03-0224-0230**

**SUBJECT: Instructions to Address Undeliverable Letter 2269C**

**AFFECTED IRM(s)/SUBSECTION(s): 4.19.21.2.3**

**CHANGE(s):**

**IRM 4.19.21.2.3, Open Case Undeliverable Mail - Updated to describe process for undeliverables received for Letter 2269C.**

(1) Taxpayers have a right to receive information concerning any federal taxes assessed against them. The Service is required to exercise due diligence to find and use taxpayer's last known address. Treas. Reg. Section 301.6212-2(a) defines "last known address" as the address on the most recently filed and properly processed tax return unless the taxpayer has clearly and concisely notified the IRS of a change of address. In addition, the IRS also updates the taxpayer's address of record by using the United States Postal Service's (USPS) National Change of Address database (NCOA) in accordance with Treas. Reg. 301.6212-2. Undeliverable mail is given priority to ensure that letters are timely sent to the taxpayer's correct address.

(2) Instruction for closed case undeliverable letters and unclaimed mail can be found in the table in IRM 4.19.21.2 (9).

(3) Sort undeliverable letters by initial contact/30 day and certified/registered letters. Scan certified/registered letters and the envelopes to be inserted into RGS using CDI. Envelopes for certified/registered mail should be stapled to the notices for CDI rejects. Undeliverables should be researched through URT, and while research is the same for all undeliverable letters, the resulting actions are different. When you are performing IDRS research and find a positive result (new address, IDT indicator, etc.), print a copy of the IDRS screen and staple it to the letter.

(4) Use the URT for researching and updating undeliverable and unclaimed mail.

**Note:** Yellow labels are excluded from the entry into URT.

- a. The IRS may update the taxpayer's last known address using a USPS yellow label if research strongly indicates the individual on the yellow label is the taxpayer in question. Use the following table to decide if the taxpayer address can be updated with the address provided on the yellow USPS label.

**Determining a new address using the USPS yellow label**

If	Then
The taxpayer's name printed in the letter and shown on the yellow label are an exact match, but the address is different.	Update the taxpayer address on IDRS and RGS to the yellow label address.
The taxpayer first name printed in the letter is similar to the first name on the yellow label, and the last name is an exact match.	<p>Research to see if IRS records show any other taxpayers with similar first names and the exact same last name at the same address.</p> <p>If there are no similar names, update the taxpayer address on IDRS and RGS to the address on the yellow label.</p> <p>If there are similar names, do not update the address.</p>

- b. If there is no yellow label or the yellow label could not be used to update the address, check IDRS Command Code (CC)ENMOD for a new address. If there is a new address on IDRS, which is different than the one on the letter, print and staple the IDRS print to the undeliverable letter.

**Note:** Prior to re mailing letters to the taxpayer, remove the attached IDRS research print.

(5) Review CC ENMOD or IMFOLE and AIMS for an Identity Theft (IDT) indicator. If an IDT indicator is present, take no further action and route the undeliverable to the ID Theft Liaison for technical review/action.

(6) If no new address is found and the return is not married filing joint (MFJ), check CC INOLES to see if the taxpayer is deceased.

(7) Check CC CFINK for an active Power of Attorney (POA) or Fiduciary for cases where the taxpayer is not deceased, no other address was found, and no POA or Fiduciary is included on original mailing.

The table below lists the actions to take after research is completed.

**Note:** All research and actions taken must be documented in a CEAS Non-Action Note or on the Form 4700 workpaper. Include relevant information that may have been provided on the envelope.

Research Result	Action for initial contact/30-day letter	Action for certified or registered letter
New Address Found	1. Remail the letter to the new address.	1. Check the cycle on ENMOD in which the address change was made and match against the 90-

	<ol style="list-style-type: none"> <li>2. Update the suspense date to be 30 days from the date the letter is re-mailed.</li> <li>3. Update the taxpayer address on RGS and/or IDRS as applicable.</li> </ol>	<p>Day (Statutory Notice of Deficiency - SNOD) letter date. If the date of the new address change is:</p> <ol style="list-style-type: none"> <li>a. Before the 90-Day letter was issued: re-issue the 90-Day letter to the correct address and update the taxpayer address on RGS and/or IDRS as applicable.</li> <li>b. After the 90-Day letter was issued: re-mail a copy of the current 90-Day letter to the correct address. Update the taxpayer address on RGS and/or IDRS as applicable.</li> </ol> <ol style="list-style-type: none"> <li>2. Associate the original letter and envelope with case file.</li> <li>3. Update status/status extension (on CEAS/RGS only) to 2499. Note: Do not update if currently in Status 2498.</li> </ol>
Taxpayer deceased (not MFJ)	Destroy the letter	<ol style="list-style-type: none"> <li>1. Associate the undeliverable letter/envelope with the case file.</li> <li>2. Update status/status extension (on CEAS/RGS only) to 2499. Note: Do not update if currently in Status 2498.</li> </ol>
Taxpayer not deceased and no new address or active POA/fiduciary	Destroy the letter	<ol style="list-style-type: none"> <li>1. Associate the undeliverable letter/envelope with the case file.</li> <li>2. Update status/status extension (on CEAS/RGS only) to 2499. Note: Do not update if currently in Status 2498.</li> </ol>

(8) Assign/forward any certified/registered mail that needs to be re-issued to the appropriate team.

(9) Assign/forward any other undeliverable letters requiring further technical review (e.g., validation of POA/ fiduciary) to an RGS team.

(10) For SB/SE only. Campus Correspondence Exam will process undeliverables received on Letter 2269C.

The table below lists the actions to take:

If	And	Then
New address is found	Letter 1862 (ICL) has not been issued	<ol style="list-style-type: none"> <li>1. Remail the letter to the new address.</li> <li>2. Update the taxpayer address on RGS and/or IDRS if applicable.</li> </ol>
New address is found	Letter 1862 (ICL) has been issued	<ol style="list-style-type: none"> <li>1. Update the taxpayer address on RGS and/or IDRS if applicable.</li> <li>2. Notate undeliverable received.</li> <li>3. Destroy the letter.</li> </ol>
No new address is found	Letter 1862 (ICL) has or has not been issued	<ol style="list-style-type: none"> <li>1. Notate undeliverable received with history item on IDRS or CEAS if applicable.</li> <li>2. Destroy the letter.</li> </ol>

(11) For undeliverables received with a USPS yellow label follow table “Determining a new address with a USPS yellow label” located in IRM 4.19.21.2.3(4), (5), and (6), Open Case Undeliverable Mail.