IRM PROCEDURAL UPDATE

DATE: 03/26/2024

NUMBER: wi-03-0324-448

SUBJECT: Routing

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

CHANGE(s):

IRM 3.11.6.14.2.2.9(3) Form 3800, General Business Credit, Updated routing criteria for consistency.

(3) Several of the credits claimed on Form 3800, General Business Credit, don't meet SP criteria. Send the case to AM if any of the following are changing:

- Form 5884-A, Employee Retention Credit for Employers Affected by Qualified Disasters. The claim may cite Employee Retention Credit Voluntary Disclosure Program.

     Note: Route as KATX.

- Form 8844, Empowerment Zone Employment Credit
- Form 8844-A, Empowerment Zone Employment Credit
- Form 8845, Indian Employment Credit
- Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
- Form 8904, Credit for Oil and Gas Production From Marginal Wells
- Form 8906, Distilled Spirits Credit
- Form 8908, Energy Efficient Home Credit
- Form 8923, Mine Rescue Team Training Credit
- Form 8932, Credit for Employer Differential Wage Payments
- Form 8933, Carbon Oxide Sequestration Credit
- Form 8941, Credit For Small Employer Health Insurance Premiums (SHOP)

     Note: Route as ACAX.

- Form 8994, Employer Credit for Paid Family and Medical Leave

IRM 3.11.6.16.1(3) Processing Statute Cases - Deleted Statute criteria for consistency with AM update on 03-04-2024.

(3) Follow the procedures below to determine if the case should be routed.

If ...	And ...	Then ...
The RSED is expired, and the module is in debit balance	Box 5 of paragraph 7 below doesn't apply	Send the case to AM.
The RSED is expired on a full paid module, and your amended return isn't a math error correction	There are payments, credits, or offsets posted within two years of your case's received date **Note:** For information on offsets, see IRM 21.4.6, Refund Offset Research, IRM 21.4.6.4.1, Tax Offset, and IRM 21.4.6.4.2, Treasury Offset Program (TOP) Offset.	Send the case to AM.
The RSED is expired on a full paid module and the return wasn't timely filed	"Exonerated Prisoner", "Incarceration Exclusion PATH Act", or similar is stated	Send the case to AM with EXPR as the working Trail.
The RSED is expired and there was a math error on the original return	The change on the Form 1040-X isn't a math error correction and/or also claims additional changes	Send the case to AM.