

## IRM PROCEDURAL UPDATE

**DATE: 09/15/2023**

**NUMBER: wi-21-0923-0961**

**SUBJECT: Handling Status for Forms 94XX Claiming ERC**

**AFFECTED IRM(s)/SUBSECTION(s): 21.7.2**

**CHANGE(s):**

**IRM 21.7.2.7.2 Revised paragraph (5) with additional links to pertinent information on the [irs.gov](https://www.irs.gov) website and to include guidance when resolving related phone contacts.**

(5) Due to concerns with increasing volumes of dubious and inaccurate claims, the IRS has instituted a moratorium on processing new ERC claims through the end of 2023 and possibly longer. 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 the IRS is not currently processing Forms 94XX requesting new or revised ERC amounts 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:** For more information, the taxpayer can also be referred to "Status of Processing Form 941, Employer's Quarterly Federal Tax Return" on the IRS Operations: Status of Mission-Critical Functions web page on the [irs.gov](https://www.irs.gov) website, under header paragraph "Filed a Tax Return in 2022" and to the Employee Retention Credit page on IRS.gov. Taxpayers can monitor this web page for updates.

**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.

**IRM 21.7.2.7.6.3(1) Added caution regarding the status of ERC claims with a cross reference to IRM 21.7.2.7.2 which provides more information on resolving related phone contacts.**

(1) This subsection provides handling guidance for adjusting the Employee Retention Credit as reported on Form 94XX (or duplicate filed employment tax returns being processed as a Form 94XX).

**Note:** All other Form 94XX processing guidelines and requirements also apply to Forms 94XX reporting changes to Employee Retention Credit.

**Caution:** Due to concerns with increasing volumes of dubious and inaccurate claims, the IRS has instituted a moratorium on processing new ERC claims through the end of 2023 and possibly longer. In addition, the IRS has slowed the pace of processing previously filed but unpaid ERC claims. See (5) in IRM 21.7.2.7.2 for more information including guidance on resolving related phone contacts. **Until further notice, take no actions to process Forms 94XX reflecting new or revised ERC amounts unless specifically directed to do so.** This IRM will be updated when processing resumes for all or a part of the ERC claims case inventory.