

IRM PROCEDURAL UPDATE

DATE: 11/24/2023

NUMBER: wi-21-1123-1123

SUBJECT: Updated Processing Timeframe for Payment Tracer Referrals to Hardcore Payment Tracer Function (HPTF)

AFFECTED IRM(s)/SUBSECTION(s): 21.3.10.4.3

CHANGE(s):

IRM 21.3.10.4.3(5) Updated processing timeframe for Payment Tracer Referral to Hardcore Payment Tracer Function (HPTF).

(5) If the tax practitioner inquiry involves a payment tracer, see the table below:

If the payment...	Then...
Is located during the call	Provide an immediate verbal response.
Requires extensive research	Refer to Hard Core Payment Tracer function. Follow steps in IRM 21.5.7.4.2, Payment Tracer Referrals to Hardcore Payment Tracer Function (HPTF). Advise the caller that more research is needed and to allow up to 120 calendar days for processing.