

IRM PROCEDURAL UPDATE

DATE: 12/13/2023

NUMBER: wi-21-1223-1175

SUBJECT: Referrals to Exam on Claims with Employee Retention Credit

AFFECTED IRM(s)/SUBSECTION(s): 21.5.10

CHANGE(s):

Exhibit 21.5.10-2 Added exception to not complete a referral if claim involves Employee Retention Credit (ERC). Change made due to policy moratorium on processing ERC claims.

- Calls can be transferred to Exam following the procedures in IRM 21.5.10.5, Accounts Management Call Transfers to Exam, as a replacement for routing Form 4442/e-4442, Inquiry Referral. Follow the AIMS status code table below to determine when a call transfer or a referral would be proper. Assistors without the capability to transfer a call need to prepare a Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers or refer to the Employee Group Code (EGC) contact listing.

Note: BMF Assistors - Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

- Determine the AIMS control to insure proper transfers of calls and/or routing of Form 4442/e-4442. Research Command Code (CC) AMDISA for the Primary Business Code (PBC). All Campus examinations reflect an Employee Group Code (EGC) (5XXX).

Caution: Correspondence Exam cases are located in the Campus and can be identified by the 3-digit Primary Business Code (PBC), located on CC AMDISA. See Form 4442/e-4442 Referrals section in the chart below.

IF PBC Code IS	TRANSFER TO	REFER FORM 4442/e-4442 TO
190	English - Transfer call to 1517 Spanish - Transfer call to 1518	Andover
191	English - Transfer call to 1517 Spanish - Transfer call to 1518	Atlanta

192	English - Transfer call to 1517 Spanish - Transfer call to 1518	Austin
193	English - Transfer call to 1517 Spanish - Transfer call to 1518	Fresno
194	English - Transfer call to 1517 Spanish - Transfer call to 1518	Kansas City
295	English - Transfer call to 1861 Spanish - Transfer call to 1862	Brookhaven
296	English - Transfer call to 1861 Spanish - Transfer call to 1862	Cincinnati
297	English - Transfer call to 1861 Spanish - Transfer call to 1862	Memphis
298 or 398	English - Transfer call to 1861 Spanish - Transfer call to 1862	Ogden
299	English - Transfer call to 1861 Spanish - Transfer call to 1862	Philadelphia

International - Not Toll Free

- 267-941-1037 - Hours of operation are Monday - Friday, 9:00 am - 9:00 p.m. CT

Refer to IRM 4.19.19.16, Other Contact Information, for Correspondence Exam hours of operation.

Note: AIMS Status may indicate a future date in the "current status code line" of CC AMDISA. This is the date the case is scheduled to enter the status indicated. Use the correct status code depending on the date of the inquiry.

Reminder: Always verify the current mailing address on file. If the taxpayer says they have moved, update the entity with the new address. For instructions on inputting an address change refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. **Only** prepare Form 4442/e-4442 for an address change when it meets the criteria for a particular AIMS status; do not forward when an address change is the only issue. Fax the Form 4442/e-4442 to the Exam (or Appeals, if applicable) function where the AIMS control is located. Do not forward a Form 4442/e-4442 to Exam when the status code below says "Do Not Refer".

Note: Special guidance for Status 24, 33, 34, or 51 in PBC 295, 298 and 398.

If in Status 24, 33, or 34, in PBC 295 and in EGC range of 5400-5499 or 5800-5899, it is Brookhaven Service Center (BSC) Campus Pass-through Function (CPF). Send the Form 4442/e-4442 to the BSC CPF AIMS/PCS Coordinator at BSC mail stop 630 or fax to 855-849-3258.

If in Status 24, 33, 34, or 51, in PBC 298 or 398 and in the EGC range of 5400-5499, 5700-5799, or 5800-5899, it is Ogden Service Center (OSC) Pass-Through Entities (PTE). Send the Form 4442/e-4442, Inquiry Referral, to the OSC PTE AIMS/PCS Coordinator at OSC mail stop 4590 or fax to 855-235-6800.

Exception: If the claim involves Employee Retention Credit (ERC), do **not** prepare a referral if instructed below. Apologize to the taxpayer for the inconvenience they are experiencing while the amended quarterly tax return is being processed. Advise them their claim for ERC is under review. On September 14, 2023, the Internal Revenue Service imposed a moratorium to the processing of new ERC claims running through at least December 31, 2023.

AIMS STATUS CODE	AND	THEN
00 Returns in Transit	<p>There is a frozen refund, a -R or P-freeze on the account, the taxpayer has received notification from Exam Operation, and</p> <ul style="list-style-type: none"> • has questions about the notice, and • it is 30 days or less from AIMS creation or update 	<p>Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
00 Returns in Transit	<p>There is a frozen refund, a -R or P-freeze on the account, and the taxpayer has not received a</p> <ul style="list-style-type: none"> • CP 75A, or • CP 75C, or • Letter 566 series (e.g., Letter 566-S), and 	<p>Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>

	<ul style="list-style-type: none"> it is more than 30 days in the current status 	
00 Returns in Transit	Less than 90 days since update to Status 00	If the refund is being held, or the taxpayer says Exam contacted them for the issue in question, advise the taxpayer their return is under review because of a questionable item and the IRS contacts them if the return is selected for examination. Do not refer.
00 Returns in Transit	90 days or more and taxpayer has not received a letter or response	<ol style="list-style-type: none"> Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter or response. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
01 Unstarted Claims	60 days or more since updated to Status 01	<ol style="list-style-type: none"> Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
06 Awaiting Classification	There is a frozen refund (-R or P-	<ol style="list-style-type: none"> Transfer the call to the correct number based on the PBC

Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.	freeze), the taxpayer has received notification from Exam Operation, and <ul style="list-style-type: none"> has questions about the notice, and it is 30 days or less from AIMS creation or update 	code using the above PBC Call Transfers chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
06 Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.	There is a frozen refund (-R or P-freeze), the taxpayer has not received a <ul style="list-style-type: none"> CP 75A, or CP 75C, or Letter 566 series (e.g., Letter 566-S), and it is more than 30 days in the current status 	a. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
06 Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.	Less than 45 days since updated to Status 06	If the refund is being held, or the taxpayer says Exam contacted them for the same issue, advise the taxpayer the return is being screened for possible examination and the IRS contacts the taxpayer if the return is selected for examination. Do not refer.
06 Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for	45 days or more and taxpayer has not received a letter or response	a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address

examination. Return may not be examined.		change. Advise the taxpayer to allow 30 days for a letter or response. b. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
07 Transfer The case is in transit to another office either by the taxpayer request or by IRS determination.	Less than 30 days since updated to Status 07, no letter/reply received	Advise the taxpayer their case is in transit to another office. The receiving office contacts the taxpayer within 30 days (of the Status 07).
07 Transfer The case is in transit to another office either by the taxpayer request or by IRS determination.	30 days or more since the update to Status 07, no letter/reply received	a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter or response. b. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
08 Selected Not Assigned Prior to Exam contacting the taxpayer.	Less than 30 days since update to Status 08, initial contact letter not sent	If the refund is being held, advise the taxpayer their return is under review due to a questionable item and the IRS contacts them within 30 days if the return is selected for examination. At that time, Exam explains what information is needed. Do not refer.

08 Selected Not Assigned Prior to Exam contacting the taxpayer.	30 days or more since update to Status 08 input	<ul style="list-style-type: none"> a. Advise the taxpayer their return is under review and the IRS contacts them if we need more information. This process could take up to 120 days. b. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter. c. If there is no address change, do not refer or transfer the call.
09 Correspondence Exam Prior to Exam contacting the taxpayer.	If less than 30 days since update to Status 09	Advise the taxpayer their return is under review due to a questionable item and the IRS contacts them within 30 days if the return is selected for examination. Do not refer.
09 Correspondence Exam Prior to Exam contacting the taxpayer.	30 days or more since update to Status 09	<ul style="list-style-type: none"> a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter. b. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
10 Initial Contact Letter Sent	14 days or less since update to Status 10	<ul style="list-style-type: none"> a. Verify the taxpayer's current address. If the address has changed, input the address

<p>Audit process has begun.</p> <p>Note: Status 10 is the issue date of the notice or letter.</p> <p>The following are Initial Contact Letters (ICLs)</p> <ul style="list-style-type: none"> • CP 75 • CP 75A • CP 75D • CP 06 • CP 06A • Letter 566 series (e.g., Letter 566-S) 	<p>and taxpayer has received a letter</p>	<p>change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</p> <p>b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p> <p>Note: Do not advise the taxpayer that a new letter/notice will be issued.</p>
<p>10 Initial Contact Letter Sent Audit process has begun.</p> <p>Note: Status 10 is the issue date of the notice or letter.</p> <p>The following are Initial Contact Letters (ICLs)</p> <ul style="list-style-type: none"> • CP 75 • CP 75A • CP 75D • CP 06 • CP 06A • Letter 566 series (e.g., Letter 566-S) 	<p>14 days or less since update to Status 10 and taxpayer has not received a letter</p>	<p>a. Advise the taxpayer they will receive a notice or letter requesting they submit information (time frame starts from the Status 10 date).</p> <p>b. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>c. If there is not an address change, follow the procedures in (a) above.</p> <p>d. Assistors without the capability to transfer a call, complete Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact</p>

		<p>Information, for the fax numbers.</p> <p>Note: Do not advise the taxpayer that a new letter/notice will be issued.</p>
<p>10 Initial Contact Letter Sent Audit process has begun.</p> <p>Note: Status 10 is the issue date of the notice or letter.</p> <p>The following are Initial Contact Letters (ICLs)</p> <ul style="list-style-type: none"> • CP 75 • CP 75A • CP 75D • CP 06 • CP 06A • Letter 566 series (e.g., Letter 566-S) 	<p>It is more than 14 days since the update to Status 10 and,</p> <ul style="list-style-type: none"> • the taxpayer has not received a letter or response, or • the taxpayer has received the letter, or • the taxpayer says he has lost the letter 	<ul style="list-style-type: none"> a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. <p>Note: Do not advise the taxpayer that a new letter/notice will be issued.</p>
<p>10 Initial Contact Letter Sent Audit process has begun.</p> <p>Note: Status 10 is the issue date of the notice or letter.</p> <p>The following are Initial Contact Letters (ICLs)</p> <ul style="list-style-type: none"> • CP 75 • CP 75A • CP 75D • CP 06 • CP 06A 	<p>Taxpayer has received the letter and responded</p>	<p>Advise the taxpayer to allow 30 days for a response.</p>

<ul style="list-style-type: none"> Letter 566 series (e.g., Letter 566-S) 		
<p>12 Special Contact Letter Sent This status is the same as Status 10. Some campuses use this status on certain cases.</p>	<p>Less than 45 days since update to Status 12</p>	<p>a. Advise the taxpayer they will receive a notice or letter requesting they submit information.</p> <p>b. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</p> <p>c. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p> <p>Note: Do not advise the taxpayer that a new letter/notice will be issued.</p>
<p>12 Special Contact Letter Sent This status is the same as Status 10. Some campuses use this status on certain cases.</p>	<p>45 days or more since the taxpayer responded to any initial contact letter and taxpayer has not received a letter or response</p>	<p>a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</p> <p>b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is</p>

		located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. Note: Do not advise the taxpayer that a new letter/notice will be issued.
17 Referral for # [REDACTED] #. Caution: # [REDACTED] [REDACTED] [REDACTED] #	Less than 30 days since taxpayer submitted information	Advise the taxpayer their case is being evaluated and the Examiner contacts them within 30 days.
17 Referral for # [REDACTED] #. Caution: # [REDACTED] [REDACTED] [REDACTED] #	30 days or more since taxpayer submitted information	<ul style="list-style-type: none"> a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
20 Backdown From Appeals Case is in transit from Appeals to Exam Operation.	Less than 30 days since taxpayer submitted information	Advise taxpayer to allow 30 days for a response.
20 Backdown From Appeals Case is in transit from	30 days or more since the taxpayer submitted the information	<ul style="list-style-type: none"> a. Fax any additional information to examination on Form/e-4442 where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact

Appeals to Exam Operation.		Information, for the fax numbers. b. Mark on the form " <i>Expedite case in Status 20</i> ".
22 30-Day Cover letter for the first proposed Examination report issued which gives the taxpayer 30 days to respond. 30-day Letters: <ul style="list-style-type: none"> • Letter 525 • Letter 566-B • Letter 566-D 	Less than 30 days since update to Status 22, no letter/reply received by taxpayer	<ul style="list-style-type: none"> a. Advise the taxpayer Examination issued the report. b. Verify the taxpayer's current address. c. If the taxpayer's address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. d. If there is no address change, advise the taxpayer that once report is received to submit the requested information and allow 30 days for receipt.
22 30-Day Cover letter for the first proposed Examination report issued which gives the taxpayer 30 days to respond. 30-day Letters: <ul style="list-style-type: none"> • Letter 525 • Letter 566-B • Letter 566-D 	30 days or more since update to Status 22, no letter/reply received by taxpayer	<ul style="list-style-type: none"> a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

22 30-Day Cover letter for the first proposed Examination report issued which gives the taxpayer 30 days to respond. 30-day Letters: <ul style="list-style-type: none"> • Letter 525 • Letter 566-B • Letter 566-D 	Taxpayer received the report and has information to submit	Ask the taxpayer to submit the additional information to the requestor.
22 30-Day Cover letter for the first proposed Examination report issued which gives the taxpayer 30 days to respond. 30-day Letters: <ul style="list-style-type: none"> • Letter 525 • Letter 566-B • Letter 566-D 	Less than 30 days since the taxpayer responded and no letter or response received	Advise the taxpayer to wait 30 days for a response. Do not refer.
22 30-Day 30-day Letters: <ul style="list-style-type: none"> • Letter 525 • Letter 566-B • Letter 566-D 	30 days or more since the taxpayer responded	<ul style="list-style-type: none"> a. Verify the taxpayer's current address. b. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. d. Do not transfer if there is no address change. If the

		taxpayer has submitted all their documentation and disagrees with the proposed adjustment, advise the taxpayer to review Pub 3498-A, The Examination Process (Audits by Mail), for appeal options.
23 Revised Report Sent - Awaiting Reply Taxpayer information considered and a revised Examination report issued with a Letter 692.	Less than 30 days since update to Status 23 and no letter/report received by the taxpayer	<ul style="list-style-type: none"> a. Advise the taxpayer Examination issued the report. b. Verify the taxpayer's current address. c. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. e. If there is no address change, advise the taxpayer that once the report is received to submit the requested information and allow 30 days for receipt. If the taxpayer has submitted all their documentation and disagrees with the proposed adjustment, advise the taxpayer to review Pub 3498-A, The Examination Process (Audits by Mail), for appeal options.
23 Revised Report Sent - Awaiting Reply Taxpayer information considered and a	30 days or more since update to Status 23 and no letter/report received by the taxpayer	<ul style="list-style-type: none"> a. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone

revised Examination report issued with a Letter 692.		<p>Contact Address Change Requirements.</p> <p>b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
23 Revised Report Sent - Awaiting Reply Taxpayer information considered and a revised Examination report issued with a Letter 692.	Taxpayer received the report and has information to submit	Ask the taxpayer to submit the additional information to the requestor.
23 Revised Report Sent - Awaiting Reply Taxpayer information considered and a revised Examination report issued with a Letter 692.	Less than 30 days since the taxpayer responded and no letter or response received	Advise the taxpayer to wait 30 days for a response. Do not refer.
24 90-Day Letter - (Notice of Deficiency) This is the taxpayer's legal deficiency notification and it is sent by certified mail. Letter 3219, Notice of Deficiency or Letter 555, Notification of Findings Based on Taxpayer Data - Tax Liability, (response to mail received during 90-day time frame.)	Less than 90 days (150 days for international taxpayers) since AIMS Status 24 date and taxpayer has not submitted additional information	<p>a. Advise the taxpayer that a statutory notice has been issued and to follow the instructions in the notice when it is received.</p> <p>b. Do not solicit for additional information. If the taxpayer says they have additional information to support their case, advise taxpayer to send information as soon as possible for Examination consideration.</p> <p>c. The 90-day (or 150 days for a statutory notice mailed to a taxpayer outside of the United</p>

<p>Note: For PBC 295, 298 or 398 refer to note above the chart.</p>		<p>States) time frame to petition Tax Court will not be extended.</p> <ul style="list-style-type: none"> d. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. e. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. f. Do not transfer if there is no address change.
<p>24 90-Day Letter - (Notice of Deficiency) This is the taxpayer's legal deficiency notification and it is sent by certified mail. Letter 3219 , Notice of Deficiency or Letter 555 , Notification of Findings Based on Taxpayer Data - Tax Liability, (response to mail received during 90-day time frame.)</p> <p>Note: For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Less than 90 days (150 days for international taxpayers) since AIMS Status 24 date and taxpayer has lost or not received the letter</p>	<ul style="list-style-type: none"> a. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 with the information the taxpayer is providing and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
<p>24 90-Day Letter - (Notice of Deficiency) This is the taxpayer's</p>	<p>Taxpayer submitted additional information</p>	<ul style="list-style-type: none"> a. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.

<p>legal deficiency notification and it is sent by certified mail. Letter 3219, Notice of Deficiency or Letter 555, Notification of Findings Based on Taxpayer Data - Tax Liability, (response to mail received during 90-day time frame.)</p> <p>Note: For PBC 295, 298 or 398 refer to note above the chart.</p>		<p>b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 with the information the taxpayer is providing and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
<p>24 90-Day Letter - (Notice of Deficiency) This is the taxpayer's legal deficiency notification and it is sent by certified mail. Letter 3219, Notice of Deficiency or Letter 555, Notification of Findings Based on Taxpayer Data - Tax Liability, (response to mail received during 90-day time frame.)</p> <p>Note: For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Taxpayer indicates they have not provided the information and the time frame for the Letter 3219 has expired</p>	<p>a. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
<p>25 Additional Information Requested</p>	<p>Less than 30 days since update to AIMS Status 25</p>	<p>Advise the taxpayer Exam reviewed the additional information they submitted and more information is required. The taxpayer should hear from Exam within 30 days.</p>
<p>25 Additional Information Requested The information submitted by the taxpayer was not sufficient to change report and additional</p>	<p>Taxpayer did not receive request for additional information</p>	<p>a. Verify the taxpayer's current address.</p> <p>b. If the address has changed, transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>c. Assistors without the capability to transfer a call, prepare Form</p>

information was requested.		<p>4442/e-4442 and fax it to the Exam office where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p> <p>d. If there is no address change, advise the taxpayer that once they receive the report, submit the requested information and allow 30 days for receipt.</p>
<p>25 Additional Information Requested The information submitted by the taxpayer was not sufficient to change report and additional information was requested.</p>	Taxpayer responded to the request for additional information less than 45 days ago	Advise the taxpayer to allow 45 days for a response from Exam or EITC Certification Operation.
<p>25 Additional Information Requested The information submitted by the taxpayer was not sufficient to change report and additional information was requested.</p>	Taxpayer responded to request for additional information and 45 days or more have passed and the taxpayer has not received a letter or response	<p>a. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</p> <p>b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
<p>38 Suspense - Other Cases referred to the campus fraud coordinator and the response from the</p>	Less than 60 days since taxpayer submitted information	<p>a. Advise the taxpayer Exam is evaluating their case and will contact them within 60 days.</p> <p>b. Verify the taxpayer's current address. If the address has changed, input the address</p>

<p>coordinator is expected to take longer than 30 days.</p>		<p>change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</p> <ul style="list-style-type: none"> c. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
<p>51 Manual Case to Close Preparing to Close Case</p> <p>Note: For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Less than 30 days since taxpayer submitted information</p>	<ul style="list-style-type: none"> a. Advise the taxpayer to allow 30 days for a response. b. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. c. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
<p>51 Manual Case to Close Preparing to Close Case</p> <p>Note: For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Taxpayer submitted additional information</p>	<ul style="list-style-type: none"> a. Fax any additional information to examination on Form 4442/e-4442 where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

		b. Mark on the form " <i>Expedite case in Status 51</i> ".
52 and 53 90-Day - Statutory Notice of Deficiency being prepared	Less than 30 days since the taxpayer submitted information	<ul style="list-style-type: none"> a. Advise the taxpayer to allow 30 days for a response. b. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. c. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
52 and 53 90-Day - Statutory Notice of Deficiency being prepared	More than 30 days since update to status 52 or 53 and no letter/ report received by the taxpayer	<ul style="list-style-type: none"> a. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
52 and 53 90-Day - Statutory	Taxpayer submitted additional information	<ul style="list-style-type: none"> a. Fax any additional information to examination on Form 4442/e-4442 where the AIMS

Notice of Deficiency being prepared		control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. b. Mark on the form "Expedite case in Status 52 or 53" .
54 Reviewing Taxpayer Response	If less than 30 days from Correspondence Receive Date (CRD)	a. Advise the taxpayer Exam is reviewing their correspondence. b. Taxpayer should receive initial interim letter acknowledging receipt of the information submitted within 30 days of IRS receipt. c. Do not refer.
54 Reviewing Taxpayer Response	If 30 days or more but less than 45 days from the Correspondence Receive Date (CRD) and taxpayer has not received a response Note: After 30 days the CP 3500 is issued to the taxpayer as an interim letter.	a. Advise the taxpayer Exam is reviewing their correspondence. b. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. c. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
54 Reviewing Taxpayer Response	45 days or more have passed from the Correspondence Receive Date (CRD) and taxpayer has not received a letter or response	a. Advise the taxpayer Exam is reviewing their correspondence. b. Verify the taxpayer's current address. c. If the address has changed, input the address change.

		<p>Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p> <p>e. If there is no address change, and taxpayer has not received CP 3500, transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p>
54 Reviewing Taxpayer Response	Taxpayer has received CP 3500	<p>a. Advise the taxpayer to allow the timeframe provided in the letter.</p> <p>b. Advise the taxpayer to contact Exam at the number provided in the letter if a response is not received within the timeframe provided.</p> <p>c. Do not refer.</p>
55 Interim Letter Sent	Less than 45 days since interim letter issued, and Status 55 date	<p>a. Advise the taxpayer Exam is reviewing their correspondence. Taxpayer should expect a response within 45 days from the date on the interim letter sent or by the response date shown in the interim letter.</p> <p>b. Verify the taxpayer's current address.</p> <p>c. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact</p>

		<p>Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p> <p>e. Do not refer if there is no address change.</p>
56	<p>Taxpayer has additional information to submit or it is 30 days or more from the taxpayer's previous reply to correspondence and the taxpayer has not received a reply</p>	<p>a. W&I Campus or SBSE Campus: Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
<p>57</p> <p>Over 115 days since the taxpayer response - Third interim letter sent.</p>	<p>Less than 30 days since interim letter issued, and Status 57 date</p> <p>Note: CP 3501 issued advising taxpayer more time is needed for resolution.</p>	<p>a. Advise the taxpayer Exam is reviewing their correspondence. Taxpayer should expect a response within 30 days from the date on the interim letter sent or by the response date shown in the interim letter.</p> <p>b. Verify the taxpayer's current address.</p> <p>c. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then</p>

		<p>transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
57 Over 115 days since the taxpayer response - Third interim letter sent.	30 or more days elapsed since interim letter	<p>a. W&I Campus or SBSE Campus: Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.</p> <p>b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
80 through 89 Appeals	<p>Less than 45 days since referral to Appeals (Status 81 - 89) and no correspondence received</p> <p>Note: Cases referred to Appeals by taxpayer request or when a taxpayer petitions Tax Court.</p>	Advise the taxpayer the case has been sent to Appeals and to expect a letter or telephone call from Appeals within 45 days.
80 through 89 Appeals	46-59 days since referral to Appeals and no contact from Appeals	<p>a. Verify the taxpayer's current address. If the address has changed, input the address change.</p> <p>b. Prepare Form 4442/e-4442 and send to the AARS team by email or EEfax. Refer to the Appeals Accounts Resolution</p>

		and Customer Service Contact under SERP Who/Where page to access email address and Eefax number.
90 Closed	<p>The taxpayer is asking about a refund or notice from the audit</p> <p>Note: If the taxpayer has new information and/or additional information to submit - Audit Reconsideration criteria may apply.</p>	<p>a. Advise the taxpayer to allow 6 weeks from the status 90 date for the processing of any refund/notice.</p> <p>Note: The type of CP 21 notice that generates when the Transaction Code (TC) 30X posts depends on whether the adjustment results in a balance due or a credit.</p> <p>b. If the taxpayer is requesting a copy of the audit report, refer to IRM 21.5.10.4.4, Requests for Copies of Audit Reports.</p>
90 Closed	Taxpayer has not requested an Audit Reconsideration	<p>a. Advise taxpayer examination is closed.</p> <p>b. Determine if taxpayer qualifies for Audit reconsideration. Refer to IRM 4.13.1.2, Definition of an Audit Reconsideration, IRM 4.13.1.3, Reasons for a Request, and IRM 4.13.1.4, Criteria for Reconsideration.</p> <p>c. If the taxpayer does qualify, explain the Audit Reconsideration procedures and processing time frames. Refer to IRM 4.13.2.3, Role of a Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function.</p> <p>d. Issue Letter 3338-C, Audit Reconsideration Acknowledgement Letter, if appropriate.</p>

90 Closed	Less than 60 days since the taxpayer has requested an Audit Reconsideration	<ul style="list-style-type: none"> a. Confirm Letter 3338-C, Audit Reconsideration Acknowledgement Letter, was sent. b. If taxpayer qualifies for Audit Reconsideration, issue Letter 3338-C, Audit Reconsideration Acknowledgement Letter. c. If Letter 3338-C, Audit Reconsideration Acknowledgement Letter, was previously sent, check to see if Exam Operation has an open case control on TXMOD. d. If not, advise taxpayer they need to respond to the Campus as outlined in Letter 3338-C, Audit Reconsideration Acknowledgement Letter, with requested documents for reconsideration. e. Ask the taxpayer if they have a new address. If yes, change the address. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and IRM 3.13.2.4, BMF Addresses, for instructions on inputting an address change. f. Prepare Form 4442/e-4442 with new address and fax to the Exam Operation where the TXMOD control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
90 Closed	Between 60-119 days since taxpayer has requested Audit Reconsideration	<ul style="list-style-type: none"> a. W&I Campus or SBSE Campus: Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam

		where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
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