MANUAL TRANSMITTAL

21.3.3

Department of the Treasury
Internal Revenue Service

AUGUST 15, 2024

EFFECTIVE DATE

(10-01-2024)

PURPOSE

(1)   This transmits revised IRM 21.3.3, Taxpayer Contacts - Incoming and Outgoing Correspondence/Letters.

MATERIAL CHANGES

(1)   The following table outlines changes made to IRM 21.3.3 relating to incoming and outgoing correspondence/letters.

IRM	Changes
IRM 21.3.3.3.4	Removed the link to CP 21 in paragraph 4. CP 21 represents all CP 21 notices so there is not a specific link to it. IPU 23U1200 issued 12-19-2023.
IRM 21.3.3.4.2.3	Removed links to CP notices in paragraph 3 table since these are part of an IRM title. IPU 23U1200 issued 12-19-2023.
IRM 21.3.3.4.2.3	Removed paragraph 1 as redundant information. Added a link to IRM 21.3.3.1.8 to the new paragraph 1. Divided next paragraph to separate **when to respond** from **correspondence dates**. Subsequent paragraphs were re-sequenced. Re-formatted paragraphs 4 and 5 (now paragraphs 5 and 6) into tables for ease in viewing. Updated paragraph 10 to provide procedures for answering multiple correspondence with one letter. Paragraph 10 update due to SERP Feedback 17401. IPU 24U0659 issued 05-20-2024.
IRM 21.3.3.4.8	Removed the link to Letter 2531 in last Route to: box. This link is part of a title of an IRM and should not contain a link. IPU 23U1200 issued 12-19-2023.
IRM 21.3.3.4.8.2	Added new Exception to paragraph 4 for ERC claims and adjustments in Status 26 being worked by Accounts Management and not routed. Updated verbiage in paragraph 10 to bring in line with IRM 21.5.6 updates. IPU 24U0659 issued 05-20-2024.

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IRM	Changes
IRM 21.3.3.4.8.2.1	Removed reminder and note in paragraph 1 and moved to separate paragraphs. Information in new paragraph 2 updated to be consistent with IRM 21.5.6 updates on Status 72 case work. New paragraph 3 clarified how EO cases are worked in AM. Following paragraphs were re-sequenced as a result. Updated the verbiage in new re-sequenced paragraph 5 to include routing First Time Abate cases on modules in Status 22 to ACSS. Added example to re-sequenced paragraph 5 to clarify when AM works cases received before the account updated to Status 22. Update with FTA routing and Status 22 routing due to SERP Feedback 15764. Updated new re-sequenced paragraph 6 to review exempted case work in IRM 21.3.3.4.8.2 before routing to an RO or RO group. IPU 24U0659 issued 05-20-2024.
IRM 21.3.3.4.8.2.1	Removed last sentence of paragraph 6 since the reference information was already listed in the previous sentence.
IRM 21.3.3.4.8.5	Removed the link to Letter 2531 in paragraph 7 since this is part of an IRM title. IPU 23U1200 issued 12-19-2023.
IRM 21.3.3.4.16.3.1	Removed the link to CP 21 in paragraph 3, Reminder. CP 21 represents all CP 21 notices so there is not a specific link to it. IPU 23U1200 issued 12-19-2023.
IRM 21.3.3.4.16.5	Updated the word, "deceased" in the section to "DECD" to be consistent with other IRMs. Update due to SERP Feedback 15686. IPU 24U0659 issued 05-20-2024.
IRM 21.3.3.4.16.6	Updated the word, "deceased", in the section to "DECD" to be consistent with other IRMs. Update due to SERP Feedback 14489. IPU 23U1200 issued 12-19-2023.
IRM 21.3.3.4.16.7	Updated verbiage to allow update of the prisoner number to the second name line, if the information is available. Corrected the word "unpostable" to "undeliverable". Updated IRM reference to IRM 21.2.4.3.6, Undeliverable Correspondence. Update due to SERP Feedback 14695. IPU 23U1200 issued 12-19-2023.
IRM 21.3.3.4.23	Removed Notice 356 and Notice 465 examples in paragraph 2 since they are obsolete. Update due to SERP Feedback 19737. IPU 24U0659 issued 05-20-2024.

(2)   Various editorial changes were made throughout the IRM. Also, cross-references were added, removed, or revised as needed.

(3)   Updated organization title "Wage and Investment" to "Taxpayer Services".

(4)   Updated the word "service" to IRS when referring to the Internal Revenue Service organization as a whole.

EFFECT ON OTHER DOCUMENTS

IRM 21.3.3, Taxpayer Contacts - Incoming and Outgoing Correspondence / Letters, dated September 11, 2023, (effective October 1, 2023) is superseded. The following IRM Procedural Update (IPU) were included in this revision: IPU 23U1200 issued 12-19-2023; IPU 24U0659 issued 05-20-2024.

AUDIENCE

All Operating Divisions and Functions who initiate or resolve taxpayer correspondence.

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Director, Accounts Management
Taxpayer Services Division

21.3.3

Incoming and Outgoing Correspondence/Letters

Table of Contents

21.3.3.1 (10-01-2019) **Program Scope and Objectives**	(1)	This section serves as a guide for performing tasks involved in processing incoming and outgoing taxpayer correspondence.
	(2)	**Purpose:** To provide guidance for addressing/resolving taxpayer correspondence, telephone inquiries and Taxpayer Assistance Centers (Walk-In Sites) issues relating to Business Master File (BMF), Individual Master File (IMF) and Tax Exempt and Government Entities (TEGE).
	(3)	**Audience**: All Operating Divisions and Functions who initiate or resolve taxpayer correspondence.
	(4)	**Policy Owner:** Director, Accounts Management.
	(5)	**Program Owner:** Process and Program Management (PPM) Business Adjustments.
	(6)	**Primary Stakeholders**: Taxpayer Services (TS), Small Business Self Employed (SBSE), Large Business and International (LB&I), Submission Processing (SP) and Tax Exempt and Government Entities (TEGE).
	(7)	**Program Goals**: Program goals for Accounts Management Correspondence Program are included in the Accounts Management Program Letter as well as IRM 1.4.16, Accounts Management Guide for Managers.
21.3.3.1.1 (10-01-2017) **Background**	(1)	This section was updated to conform with Internal Controls information as outlined in The Heightened Awareness, Sensitivity, and Understanding of Internal Controls Memo dated September 14, 2016.
	(2)	The information presented in this section is only for general correspondence guidance. Employees throughout the IRS respond to taxpayer inquiries using Correspondex and Service Center (SC) letters. Correspondex (C) and Service Center (SC) letters are constantly being added, deleted, or revised.
	(3)	Only use Headquarters approved C letters, SC letters and local use letters not mentioned in this section. IRM 21.1.2.2.2, IRM 21 - Change Requests/Servicewide Electronic Research program (SERP) Feedback.
21.3.3.1.2 (10-01-2019) **Authority**	(1)	Information about authorities delegated to Accounts Management can be found in *IRM 1.2.1.13*, Policy Statements for Customer Account Services Activities.
	(2)	The policy statement relating to taxpayer correspondence can be found in IRM 1.2.1.13.3, Policy Statement 21-3 (Formerly P-6-12), Timeliness and Quality of Taxpayer Correspondence.
	(3)	The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*, for more information.
	(4)	These authorities take many forms: Treasury Regulations, the Internal Revenue Code (IRC), legislation, revenue rulings and revenue procedures, and advice from Counsel to name only some.

(5) Specific revenue procedures are cited in the IRM when they are applicable to the issue being covered.

(6) The IRM cites specific pieces of legislation when the information is relevant to the taxpayer correspondence or is useful for the employee's greater understanding of the matter at hand.

21.3.3.1.3
(10-01-2019)
Roles and
Responsibilities

(1) IRM 1.1.13.7.3, Accounts Management (AM), provides various guidance for Accounts Management employees.

(2) IRM 21.1.1, Accounts Management and Compliance Services Overview, provides guidance to employees assigned to the Accounts Management organization.

21.3.3.1.4
(10-01-2017)
Program Management
and Review

(1) IRM 1.4.16, Accounts Management Guide for Managers, provides guidance for program management and review of programs assigned to Accounts Management.

21.3.3.1.5
(10-01-2019)
Program Controls

(1) Accounts Management Program Letters, Measures and Operating Guidelines.

(2) IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

21.3.3.1.6
(10-01-2020)
Terms/Definitions/
Acronyms

(1) The *ReferenceNet Legal and Tax Research Services* page provides an *Acronym Database* to research acronyms found within this IRM.

(2) Acronyms used throughout the IRM subsections of this IRM are spelled out. Below are some acronyms and definitions used in this IRM:

Acronym	Definition
AC	Action Code
ACS	Automated Collection System
ACSS	Automated Collection System Support
ADP	Automated Data Processing
AIMS	Automation Information Management Systems
AM	Accounts Management
AMRH	Accounts Maintenance Refund Hold
AMS	Accounts Management System
APO	Army Post Office
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
AUR	Automated Underreporter

Acronym	Definition
BMF	Business Masterfile
BOD	Business Operating Division
BUR	Business Masterfile Underreporter
CAF	Centralized Authorization File
CAU	Caution Upon Contact
CAWR	Combined Annual Wage Reporting
CC	Command Code
CCP	Centralized Case Processing
CDP	Collection Due Process
CFOL	Corporate Files On-line
CI	Criminal Investigations
CII	Correspondence Imaging Inventory
COMPS	Composite Mail Processing System
CP	Computer Paragraph Notice
CRX	Correspondex Letter Writing System
CSCO	Compliance Services Collection Operation
CSR	Customer Service Representative
DCF	Dishonored Check Function
DDIA	Direct Debit Installment Agreement
DLN	Document Locator Number
DPR	Document Perfection Requests
EEFAX	Enterprise Electronic Facsimile
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
EO	Exempt Organization
EP	Employee Plans
EPMF	Employee Plans Master File
ERS	Error Resolution System
FA	Field Assistance
FC	Field Collection
FDC	Fraud Detection Center
FICA	Federal Insurance Contributions Act
FMSS	Facilities Management and Security Services

Acronym	Definition
FOIA	Freedom of Information Act
FPO	Fleet Post Office
FORT	Field Office Resource Team
FTD	Federal Tax Deposit
FTF	Failure to File Penalty
FTP	Failure to Pay Penalty
IAT	Integrated Automation Tool
ICCE	Integrated Customer Communications Environment
ICE	Informant Claims Examiner Unit
ICR	Information Collection Requests
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IMF	Individual Masterfile
IPSU	Identity Protection Specialized Unit
IRA	Individual Retirement Account
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Return Processing
IT	Information & Technology Services
ITAR	Identity Theft Assistance Request
KIA/KITA	Killed in Action/Killed in Terrorist Action
LCI	Large Corporation Indicator
MAR	Management Action Report
MF	Masterfile
MMIA	Manually Monitored Installment Agreement
NAP	National Account Profile
NFTL	Notice of Federal Tax Lien
NMF	Non-Masterfile
NU	Nullified Unpostable
OIC	Offer in Compromise
OMB	Office of Management and Budget

Acronym	Definition
PDT	Potentially Dangerous Taxpayer
PII	Personally Identifiable Information
POA	Power of Attorney
PSP	Planning and Special Programs
RAF	Reporting Agent File
RCA	Reasonable Cause Assistant
RI	Refund Inquiry Department
RIVO	Return Integrity Verification Operations
RJ	Open Reject
RO	Revenue Officer
RPM	Return Preparer Misconduct
SBSE	Small Business and Self-Employed Organization
SC	Service Center
SCAMPS	Service Center Automated Mail Processing System
SDC	Scheme Development Center
SEP	Simplified Employee Plan
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SLA	Service Level Agreement
SNIP	Servicewide Notice Information Program
SP	Submission Processing
SSA	Social Security Administration
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquency Investigation
TEGE	Tax Exempt & Government Entities Organization
TFRP	Trust Fund Recovery Penalty
TIA	Tax Information Authorization

Acronym	Definition
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TP	Taxpayer
TS	Taxpayer Services
USPS	United States Postal Service

21.3.3.1.7 (11-22-2022) **Related Resources**	(1) IRM 21.2.2-2, Accounts Management Mandated IAT Tools. (2) *Office of the Commissioner of Internal Revenue, IRS Correspondence Manual*, the central IRM for correspondence. (3) IRM 1.2.1.13.3, Policy Statement 21-3 (Formerly P-6-12), Timeliness and Quality of Taxpayer Correspondence. (4) *Document 6209*, IDRS Processing Codes & Information. (5) *Servicewide Notice Information Program (SNIP).* (6) IRS Style Guide, *Plain Language*.
21.3.3.1.8 (10-01-2023) **Policy Statement P-21-3**	(1) Policy Statement P-21-3 is the result of a team formed to review Corporate Critical Success Factor 61 which dealt with existing requirements for the quality and timeliness of responses issued by the IRS. For more information see IRM 1.2.1.13.3, Policy Statement 21-3 (Formerly P-6-12), Timeliness and Quality of Taxpayer Correspondence. (2) A quality product or response is accurate, timely, and addresses all issues based on the information provided. (3) Responses must: • Address all issues raised by taxpayers in their inquiries • Request more information if needed, from the taxpayer • Notify the taxpayer if more information is needed from outside the IRS • Be written in language the taxpayer can understand (4) See IRM 21.3.3.4.2, Policy Statement P-21-3 Procedures.
21.3.3.1.9 (10-01-2016) **Internal Revenue Code (IRC) and Correspondence Requirements**	(1) The Internal Revenue Code (IRC) provides guidelines for the IRS which cover various issues, including taxpayer contacts. (2) Where specific IRCs and Policy Statement P-21-3 guidelines conflict, IRC governs. (3) Manually generated correspondence must include a contact name, telephone number, and unique employee identification number. See IRM 21.3.3.4.16.1, Preparing Outgoing Manually Generated Correspondence, for more information.

(4)   Final response to taxpayer(s) must be initiated by the 30th day from the earliest IRS received date, unless the taxpayer has received an interim contact or interim contact has been initiated from the IRS by the 30th day.

21.3.3.2
(06-22-2023)
What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List

(1)   Correspondence is all written communications initiated by a taxpayer or taxpayer representative, excluding tax returns, whether solicited or unsolicited. This includes:

a.   Written communications in response to IRS requests for information or data.
b.   Written communications, including annotated notice responses, that provide more information or dispute a notice.
c.   A telephone call that results in a written referral or research (Form e-4442, Inquiry Referral).

Note: Requests for Extensions to Pay are considered Policy Statement P-21-3 and do require a response.

(2)   The key to identifying taxpayer correspondence is to ask the following questions:

a.   Is taxpayer waiting for a response from the IRS?
b.   Is taxpayer waiting for an action to be taken by the IRS?
c.   Is taxpayer asking a question?

(3)   The following list includes the work that **does not meet** the definition of taxpayer initiated correspondence under Policy Statement P-21-3:

Note: The list below does not exclude the requirement to send outgoing correspondence if required by other IRMs.

Policy Statement P-21-3 Exclusion List
Functions:
Scheme Development Center (SDC), formerly known as Fraud Detection Centers (FDC)
Facilities
Training
Types:
Delinquent Return - Any original return or amended return received in response to a Return Delinquency Notice
Substitute Return - Any original return or amended return received in response to a Substitute for Return notice
Amended returns (Form 1040-X, Form 1120-X, etc.)
Form 94XX
Tentative Carrybacks (Form 1045 & Form 1139)
All extensions to file: Form 4868, Form 7004, and Form 8868
Employer Identification Number (EIN) Toll-Free Telephone Service

Policy Statement P-21-3 Exclusion List
Centralized Authorization File (CAF) / Power of Attorney (POA)
Address Changes
Internal requests between IRS functions may involve taxpayer correspondence. If there is no correspondence from the taxpayer, then the internal request is not considered correspondence (e.g., Form 3870, and Form 3465).
Correspondence received only indicating a payment made.
Form 8849, Claim for Refund of Excise Taxes, with no taxpayer correspondence attached.
Other Exclusions:
Correspondence not directly dealing with a taxpayer's account
All correspondence received in response to IRS solicitations for information necessary to secure or complete the processing of a tax return. This exclusion may include responses to solicitations as the result of internal transcripts or the solicitation was solely to secure or complete the processing of a tax return in order to resolve the transcript issue. (Suspense files in Document Perfection, Rejects, Unpostables, Notice Review, etc.).   ***Note:*** **Correspondence attached to a return, addressing issues not directly related to the return is taxpayer correspondence.**
Child Support Enforcement (i.e., dealing with an agency, not a taxpayer)
Responses to IRS third party solicitations (e.g., Automated Collection System (ACS) requests for Employment Verification, etc.)
Fed/State Program
Schedules filed without return
Telephone inquiries are not correspondence when responses are provided at the time of the inquiry. Calls received on Code-a-phones (i.e., voice messages) or for personnel temporarily away from their workstation, are not correspondence if a response is provided by telephone to the taxpayer within a reasonable amount of time. Generally, this means within hours rather than days, but no longer than 48 hours.   ***Note:*** **If the call requires further research or a referral to another person/area the Form 4442 becomes correspondence for the purpose of Policy Statement P-21-3.**
Incoming replies from a third party (e.g., state certifications, Federal Tax Deposit (FTD) verification, etc.)
Mag Tape Lists
Frivolous Correspondence - See IRM 21.5.3.4.16.7, Identifying Frivolous Returns/Correspondence and Responding to Frivolous Arguments.
Internal Computer Paragraph notices and transcripts. However, incoming replies to solicited information needed to resolve these are considered correspondence, unless the only reason for the solicitation was to secure or complete the processing of a tax return in order to resolve the transcript issue.
Taxpayer Advocate Service (TAS) cases - when the taxpayer does not expect an answer from the campus.
Form 8379 - Injured Spouse Allocation

Policy Statement P-21-3 Exclusion List
Requests on Form 4506 and Form 4506-A for copies of tax returns
Responses to Computer Paragraph (CP), CP 08, CP 09, CP 27, CP 87A, CP 87B, CP 87C, and CP 87D. **Note:** See specific IRMs for guidance on processing the above notices.

21.3.3.3
(10-01-2004)
Correspondence Research

(1) This section discusses research, definitions, and references to various laws and guidance background, and provides information about the Submission Processing Consolidation (Rampdowns).

21.3.3.3.1
(10-01-2014)
OMB Codes for Forms

(1) Public Law 104-13, Paperwork Reduction Act of 1995, requires that the Office of Management and Budget (OMB) approve forms or documents prior to being made available for use.

(2) Items that carry OMB information can be classified into two categories:

    a. **Information Collection Requests (ICRs)** - A form, letter, notice, or other document used to request necessary information from at least 10 taxpayers. Each ICR is assigned a unique OMB number.

    Example: ICRs include major tax forms and instructions, public use forms, C, (SC), and (SC/Submission Processing (SP)) letters, draft letters, and CP notices.

    b. **Document Perfection Requests (DPRs)** - Also used to request information from at least 10 taxpayers. However, each DPR is not assigned a unique OMB number. Rather, it carries the OMB number of the document it perfects. An expiration date is not required on DPRs. DPRs include public-use forms, C - (SC), and (SC/SP) letters, draft letters, CP notices, quick notes, and Form 5260 (C-NOTES).

(3) OMB number and expiration date must be typed, or computer generated on ICRs.

(4) DPRs must carry OMB number of parent form.

    a. Refer to OMB Index Listing on the Servicewide Electronic Research Program (SERP) for assigned OMB number and OMB code for each form at: *OMB Index Listing*

    b. Use OMB code to input DPR C Letters. Refer to IRM 2.4.6, Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVW, for input procedures for OMB code.

    c. A quick note can be a DPR. If it is used to request information to perfect a document, it must include the OMB number of the form to which the question refers.

    d. **Do Not** use a C-NOTE to request information related to a form not included in OMB Clearance Index.

    e. Input of OMB code will enter OMB number on C-NOTE.

    f. Initiator is responsible for entering the OMB number on quick note.

(5) OMB requires that OMB number and expiration date appear in upper right corner of documents.

(6) ICRs must contain Paperwork Reduction Act Notice Language.

21.3.3.3.2 (10-01-2019) **Potentially Dangerous Taxpayers (PDT) and Caution Upon Contact (CAU)**	(1) The Office of Employee Protection (OEP) is responsible for maintaining the Employee Protection System (EPS), which identifies Potentially Dangerous Taxpayers (PDT) and Caution Upon Contact (CAU) taxpayers who may pose a threat to the safety of IRS employees, whose official duties require personal contact with taxpayers. See IRM 21.1.3.11, Potentially Dangerous Taxpayer (PDT) or Caution Upon Contact (CAU) Indicators, for current procedures for working PDT or CAU cases.

(2)   The PDT or CAU indicator will appear in the upper right-hand section of the document or system display. For more information see IRM 25.4.1, *Potentially Dangerous Taxpayer,* or IRM 25.4.2, Caution Upon Contact Taxpayer.

21.3.3.3.3 (11-25-2014) **Correspondence Function Responsibility**	(1) Initiate the appropriate letter when a request for a statement or certification of a taxpayer's account is received, or a request for a copy of a record of assessment under the provision of IRC 6203, Method of Assessment. Follow IRM 21.2.3, Transcripts.

(2) Follow disclosure provisions in IRM 21.1.3.2, General Disclosure Guidelines.

(3) Process "discovered remittances" per IRM 3.8.46, Discovered Remittance.

Exception: For remittances found with misdirected tax returns that do NOT belong to IRS, see IRM 3.10.72, Receiving, Extracting, and Sorting.

(4) Expedite the resolution of all disaster correspondence or claims.

21.3.3.3.4 (12-19-2023) **Quality and Timely Responses**	(1) A quality response is accurate, issued when required, and addresses all issues based on the information the taxpayer provided. These guidelines apply to all correspondence or notices sent from the IRS whether they are in response to Policy Statement P-21-3 correspondence or any other responses needed to resolve a Non-Policy Statement P-21-3 issue other than exceptions stated below. See paragraph 7 below for what a timely response is.

(2) An accurate response must be written in plain language.

(3) When manually issuing final or interim responses, the opening paragraph must contain the date of contact or nearest date per IRM 21.3.3.4.2.3, Correspondence Date (Corr Date) guidelines. Use "dated" for answering inquiries received as correspondence. If "dated" is not available, "of" can be used instead. Use "of" for phone inquiry responses.

Reminder: Don't use the IRS received date as the correspondence date unless otherwise noted in another IRM reference. This is not applicable to systemic or automated letters that use opening paragraphs referencing the IRS Received Date.

Exception: Use of an opening paragraph as described above does not apply when work does not meet the definition of correspondence under Policy

Statement P-21-3. See IRM 21.3.3.2(3), What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List, for more information.

Reminder: The 96C Letter now has paragraph K which allows for the use of a correspondence date. Sending the 96C Letter with the IRS received date in paragraph J is only allowed when issued through the CII No Action Letter button or some other automated letter system which populates the 96C Letter with the IRS received date.

(4)   Responses to Policy Statement P-21-3 correspondence must fully explain the action taken, even when that action is exactly what the addressee requested. See IRM 21.3.3.2(1&2), What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List, for more information.

Exception: If the closing action will generate a notice with a clear explanation to the taxpayer (for example, CP 21 series, CP 22A, CP 210, CP 220, CP 225, etc.), a final closing letter to the taxpayer is unnecessary.

(5)   See IRM 21.3.3.4.16.3.1, When to Respond, for when it is required to send a response.

(6)   Check the following information before sending the closing letter to the taxpayer and the authorized representative:

a.   The appropriate C-Letter is selected to preserve the audit trail on the taxpayer's account.
b.   The appropriate and correct pre-printed paragraph(s) are selected.
c.   The fill-in paragraph(s) selected address the taxpayer's correspondence, and include pertinent, accurate, and complete information in the fill-ins.

   Reminder: To provide a complete response to a taxpayer correspondence, an open paragraph can be utilized, for example, inserting a paragraph from an existing C-Letter or a paragraph provided through IRM instruction.

d.   Advise the taxpayer of the current balance due by utilizing Command Code (CC) INTST or the AMS Payoff Calculator to calculate a current balance due amount, **if** required per the IRM or requested by the taxpayer or their authorized representative. The current balance due will include accrued penalties and interest. When calculating the current balance due, add 21 calendar days to the issuance date of the taxpayer's letter (30 calendar days from the IDRS letter input date) or 10 calendar days from the date of the taxpayer's phone call. IAT balance due tool can also be used to correctly compute the balance due. If an accurate balance cannot be provided, advise the taxpayer and/or authorized representative using pre-printed paragraphs in the appropriate C-Letter (if available) that a notice of adjustment and balance due will be issued within 4 to 6 weeks. In addition, provide information that payments can be made to reduce their tax liability and interest.

   Reminder: See IRM 21.3.3.4.2.2.1, Required Information for Interim Letters and Closing Letters, about accounts with an installment agreement (status 60).

Caution: If a balance due remains on the account after all actions have been completed, release any TC 470, or enter CC STAUP with the appropriate number of cycles to release the hold on the account, when applicable. See IRM 21.5.2.4.8.2, Suppressing Balance Due Notices, for more information.

    e.   The transcript of the account is included, if requested.

    f.   Ensure all applicable enclosures/attachments are included. If forms or publications are needed, direct the taxpayer or authorized representative to visit *www.irs.gov* or they can call toll-free at 800-829-3676.

(7)   A final response or interim letter initiated within 30 days of the IRS received date is considered a timely response. Whenever possible, issue a response in less than 30 days. See IRM 21.3.3.4.2.2, Interim Responses, for more information.

21.3.3.3.5
(10-01-2021)
Submission Processing Consolidation (Rampdown)

(1)   Due to the continued increase in electronic filing of returns, the need for returns processing and related functions continues to decrease.

(2)   Several Taxpayer Services Submission Processing (SP) sites will cease operations, or "Rampdown". Submission Processing (SP) support functions of that SP site will be transferred to another SP support site. Some of the mail activities will be absorbed by Accounts Management (AM) at that SP site. Still other activities will be transferred to another SP site (returns processing).

(3)   It is important to remember that the SP sites that rampdown will still house other functions such as Appeals, Facilities Management and Security Services (FMSS), Information & Technology Services (IT), Disclosure, Taxpayer Advocate Service (TAS), Scheme Development Center, Treasury Inspector General for Tax Administration (TIGTA), Compliance, and Accounts Management. Only SP will rampdown.

(4)   When instructions direct that something be referred or routed to any function normally located at an SP Site, it is the responsibility of the person making the referral to determine the correct SP location. Use the table below to route returns to the appropriate Submission Processing campus.

Return received in:	Transshipped for processing to:
Andover IMF returns	Kansas City
Andover BMF returns	Ogden
Atlanta IMF returns	Kansas City
Atlanta BMF returns	Ogden
Brookhaven IMF returns	Kansas City
Brookhaven BMF returns	Ogden
Cincinnati IMF returns	Kansas City
Cincinnati BMF returns	Ogden
Fresno IMF returns	Ogden

Return received in:	Transshipped for processing to:
Fresno BMF returns	Ogden
Memphis IMF returns	Kansas City
Memphis BMF returns	Ogden
Philadelphia IMF Domestic returns	Kansas City
Philadelphia IMF International returns	Austin
Philadelphia BMF returns	Ogden

21.3.3.4
(10-01-2023)
Correspondence Procedures

(1) This section provides procedures for correspondence. Analyze each case and determine the nature of request or the problem. In reaching each determination, use all research capabilities available such as IDRS, Accounts Management Services (AMS), microfilm, Correspondence Imaging Inventory (CII), Command Code TRDBV, etc. to resolve the problem. Open cases must NOT remain uncontrolled more than 14 days from receipt at IRS. Refer to IRM 21.5.1.4.2.2, Integrated Data Retrieval System (IDRS) Control Procedures, for more information on controlling cases.

Note: Amended returns and internal transcripts are not correspondence per Policy Statement P-21-3. See IRM 21.3.3.2, What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List, for more information. If separate IRM procedures for internal transcripts or amended returns require a letter be sent, then follow guidelines in IRM 21.3.3.4.16.3, Issuing Outgoing Correspondence.

(2) After making the initial determination, take one or more of the following actions:

   a. Use appropriate pre-composed C, Headquarters pre-approved SC or SC/SP letters. If preparing a Form 5260, Quick Note, it must be reviewed by the lead or manager.

      Note: If Spanish language correspondence is received, a reply must be issued using the Spanish version of the appropriate C-Letter if one is available.

   b. Research available IRS publications, IRCs, and other sources to answer nontechnical or pre-filing questions.
   c. Refer inquiries unrelated to adjustment activities to the proper area.

(3) Statute Periods - Procedures in IRM 25.6, Statute of Limitations must be followed. Hand carry or send through CII potential statute documents or returns to the Statute Unit. See IRM 25.6.1.9.9.2, After Hours and Imminent Assessments, for more information. Documents or returns that have been "cleared" by Statute do NOT need to be cleared a second time.

Caution: If the original delinquent tax return has never been processed by SP, and it has been 90 days or more after statute has stamped the return cleared for processing, you must hand carry the return back to statute again for clearance.

(4) Reject and Unpostable - After verifying, using CC ERINV, that there is an open reject (RJ), and using CC UPTIN for nullified unpostable (NU), or unpostable (Unnn) transaction status, prepare Form 5102, IDRS Expedite Routing Slip, for each correspondence item. Route package to Rejects or Unpostables, if initiated by those areas. Rejects or Unpostables will suspend cases frequently for more information from the taxpayer. If correspondence was NOT initiated by Reject or Unpostables and the tax period has an unpostable caused by some other area, route to appropriate function for coordination and resolution with Rejects and Unpostables.

(5) If correspondence is received (not undelivered mail) indicating the person or business does not reside at that address, research for a new address. If a new address **is found** correct the address using CC INCHG (for individual taxpayers) or CC BNCHG (for business taxpayers).

Caution: Due to the high level of identity theft, it is extremely important to ensure the changing of the taxpayer's address is warranted and necessary with the supporting documentation/forms submitted. To document who is re-questing an address change, the assistor **must** enter the name and title of the requestor. Enter the taxpayer's name (and title for business entities) or the authorized third party's name and title, as applicable, and phone number (if present) in the **REMARKS** field when using the IAT address tool or the AMS Update Contact tool.

(6) If correspondence is received with an indication of an address change and it is **NOT** signed by the taxpayer or authorized representative, **Do Not** update the address. A taxpayer's mailing address will not be updated unless a clear indi-cation of a change from the taxpayer or their representative is received (See the Caution above in paragraph 5). If proper authorization is not received or the request is not signed, send the 104C Letter, Address Change Acknowledg-ment, use the appropriate paragraphs, include information about filing a Form 8822/Form 8822B, Change of Address, and use the paragraph stating the form **MUST** be signed.

(7)   If working undelivered mail, see IRM 21.3.3.4.11.1.1, Undelivered Mail Proce-dures for Accounts Management, for guidance.

(8) If a new address **is found** use the following procedures:

- Correct the address using CC INCHG (for individual taxpayers) or CC BNCHG (for business taxpayers). The correspondence **must** be signed by the taxpayer or their authorized representative to update IRS records. See the Caution in paragraph 5 above.
- Re-mail the notice or letter to the correct address.

  Reminder: Recompute the penalty and/or interest on all balance due letters or notices more than seven days old.

(9) For BMF Entity cases only - If a better address is **not found**, route the entire case to BMF Entity Function according to state mapping below.

IF the entity's principal business, office, or agency is in:	Then Send BMF Correspondence to:
Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, or Wisconsin	Internal Revenue Service Attn: BMF Entity M/S 6055 S-2 Kansas City, MO 64108
Alabama, Alaska, Arkansas, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, or any place outside of the United States	Internal Revenue Service Attn: BMF Entity M/S 6273 Ogden, UT 84201-0023

21.3.3.4.1
(11-22-2022)
Case Control and Inventory Management

(1) It is imperative that all correspondence be controlled correctly and in a timely manner. Good inventory management is a necessity. If cases are controlled correctly and timely, using the tools available, good inventory management is easier.

(2) The procedures that follow are the basic steps for controlling and working inventory for correspondence received from taxpayers. Specific IRM references are included. Consult those IRM references for the most complete instructions.

Reminder: These are instructions for working correspondence Policy P-21-3 and do not address non-Policy Statement P-21-3 cases. See IRM 21.3.3.2, What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List, for Policy Statement P-21-3 Exclusion List.

    a. Determine where a case should be worked and if not, refer case to appropriate area/office using procedures in IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442. Also see IRM 21.3.3.4.8, Taxpayer Inquiries and Complaints.

    b. Use Command Code (CC) SUMRY to determine if there are open controls in other campuses. If so, refer case to appropriate campus and send the 86C Letter, Referring Taxpayer Inquiry/Forms to Another Office. See IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office.

    c. Determine earliest IRS received date of correspondence. See IRM 21.5.1.4.2.4, Received Date- Determination.

    d. Control all correspondence by the later of 14 days from the earliest IRS received date or 3 business days (including the day of receipt) from

receipt in controlling area. See IRM 21.5.1.4.2.2, Integrated Data Retrieval System (IDRS) - Control Procedures, for more information on controlling cases.

e. Control cases using the correct status code and category code (e.g., XRET or TPRQ). This is not an all-inclusive list; see *Document 6209*, Section 14 Part 9, for a complete listing of valid controlling category codes. Due to the 45-day aging criteria of correspondence, **Do Not** change the category code to a non-correspondence category code unless it is a control error and the case is not correspondence per Policy Statement P-21-3 criteria. If a correspondence category code needs to be updated to a non-correspondence category code and an interim letter for the case has been issued before the category code is changed, then a response must be sent when the case is closed. Taxpayer-initiated correspondence received from another IRS office/area must still be controlled with the correct category code.

f. Suppress all balance due notices (CC STAUPS/Transaction Code 470) while the case is in inventory. Adjust or release the hold as needed when the case is closed or routed to another area. See IRM 21.5.2.4.8.2, Suppressing Balance Due Notices.

g. Follow all Policy Statement P-21-3 guidelines on all taxpayer correspondence cases. See IRM 21.3.3.4.2, Policy Statement P-21-3 Procedures.

h. Issue an interim response when a final response cannot be issued to the taxpayer within 30 days of receipt. See IRM 21.3.3.4.2.2, Interim Responses.

i. Any action taken while the case is in inventory must be documented on IDRS and/or in CII/AMS and updated as needed. Follow procedures outlined in IRM 21.5.1.4.5, Suspense Folders, when suspending any case. Report any action taken (for example: requesting document from Files) and update the IDRS history and/or status as needed.

   Note: The received date, as reflected on IDRS, remains the same until the case is closed.

   Reminder: Non-CII users, when sending suspense letters to taxpayers, must use the IDRS control base "S" (Suspense). This is only required when the IRS sends out a letter and is waiting for a response from the taxpayer.

(3) When ready to close the case, ensure all applicable actions are taken.

   - Will the taxpayer receive a notice of adjustment or credit transfer sufficient to explain all issues raised by the taxpayer?
     If not, an appropriate letter must be issued. See IRM 21.3.3.4.16 Outgoing Correspondence.
   - Will an adjustment or credit transfer bring the balance to zero or debit?
     If not, release/reduce holds (CC STAUP), as needed.
   - Did taxpayer request a refund?
   - Did you reverse all misapplied payments and offsets?
   - Did you check that there are no other open controls or that no other correspondence has been received?

21.3.3.4.2
(10-02-2012)
Policy Statement P-21-3
Procedures

(1) This subsection addresses guidelines and procedures to follow in working cases that meet Policy Statement P-21-3 criteria.

(2) Many types of correspondence are excluded from Policy Statement P-21-3 but may still require a response depending on the program being worked. The Policy Statement P-21-3 Exclusion list is not all-inclusive and other exclusions may exist. Each piece of correspondence must be evaluated on a case-by-case basis to determine if it meets Policy Statement P-21-3 criteria. See IRM 21.3.3.2, What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List.

(3) When a particular program has correspondence guidelines, the program procedures govern. For example, a particular program may require taxpayer contact within 10 days instead of the 30 days required under Policy Statement P-21-3 guidelines.

21.3.3.4.2.1
(11-22-2022)
Use of 86C Letter -
Referring Taxpayer
Inquiry/Forms to
Another Office

(1) An 86C Letter is an interim letter required to be used to notify a taxpayer when their correspondence is being transferred to another office (outside your directorate) for resolution. This letter advises the taxpayer there may be a delay in receiving a final response or action taken on the account(s).

(2) The 86C Letter will include the same elements as other acknowledgment / interim letters; see IRM 21.3.3.4.2.2.1, Required Information for Interim Letters and Closing Letters.

Reminder: Provide the taxpayer with a contact name and/or telephone number when possible. If a specific name and number is not available, use the general toll-free number closing paragraph.

(3) Taxpayers may be informed by telephone or letter that their correspondence is being transferred to another office for resolution. These procedures are based on the Policy Statement P-21-3 and the 86C Letter is the closing letter for the transferring office.

Reminder: The receiving office is responsible for initiating a final action or reply to the taxpayer.

Note: Accounts Management employees notify the taxpayer that an additional 60 days is needed to resolve the account when issuing the 86C Letter.

Reminder: As of January 2018, AM correspondence controlled within CII or AMS will systemically change the number of days included in the interim letters from 45 days to 60 days.

(4) Annotate Account Management Services / Correspondence Imaging Inventory (AMS/CII) when either the taxpayer has been informed the correspondence has been transferred to another office by telephone or an 86C has been issued. In addition, notate the date of the action as well as the location where the case was transferred.

(5) The 86C Letter **is required** when any of the situations below exist, **unless** the taxpayer is informed by telephone their case is being transferred.

   • The case must be worked by a non-IRS office, such as a state, local, or other federal agency.

- The case must be worked by IRS International at the Philadelphia campus for individual taxpayers (IMF) and Ogden / Cincinnati campus for business taxpayers (BMF). (Unless the case is transferred within CII/AMS. See (6) below for more information.)
- The case must be worked by a centralized program located at one campus location such as Excise, Tax Exempt & Government Entities (TE/GE), and Innocent Spouse, etc.
- The case must be worked by a non-campus office, such as a field office or the Taxpayer Advocate (TAS) office.
- The case must be sent from one campus to a different function in another campus. (e.g., work from Accounts Management at one site transferred to Examination in another site).
- The case is an original return with correspondence attached.
- The case is an amended return with correspondence attached.
- The case control on IDRS will be closed when routing to another BOD.

Note: Many addresses for various IRS locations can be found on SERP under the WHO/WHERE tab.

(6)   The 86C Letter **is not** necessary when:

- Sending between different functions for the same BOD, at the same campus, regardless of if they are in different buildings.
- Sending cases within the same AM functions where CII/AMS is used to transfer the case electronically (e.g., IMF campus to a BMF campus or BMF campus to an IMF campus).

Note: This includes work reassigned as part of inventory balancing.

- Sending original returns with no correspondence attached.
- Sending amended returns with no correspondence attached.
- Identifying and correcting a transshipment error.

21.3.3.4.2.2 (06-02-2023) **Interim Responses**	(1) An interim letter is required to be sent within 30 days of the received date if a final response cannot be issued. *Exception:* IDT cases use extended interim time frames. See IRM 25.23.2.2.3, IDT Case Processing Time Frames, for acceptable time frames if the case contains the taxpayer's complete and legible Form 14039, Identity Theft Affidavit, and an interim letter is required. (2) Include in all interim letters when a taxpayer can expect a final resolution. The promised resolution date may be any number of days and can vary depending upon the program being worked. The promised resolution date does not have to be in increments of 30 days. (See the applicable functional IRM to determine the resolution time.) (3) The name, telephone number, and unique identification number of a contact person is required to be included in all interim letters input by an employee (other than a clerk) and not systemically generated. See IRM 21.3.3.4.16.1, Preparing Outgoing Manually Generated Correspondence. *Exception:* Identity Theft Victim Assistance (IDTVA) - Compliance (C) employees only - Follow guidance for issuing acknowledgement letters in IRM 25.23.4.18.1, General IDTVA Letter Procedures.

(4) Non-manually generated correspondence such as the 2645C Letter, Interim Letter, letters generated by clerical staff or AMS-CII, can provide only a telephone number.

(5) Subsequent interim letters, for example, the 2644C Letter, Second Interim Response, must be issued if a final resolution cannot be provided by the promised date included in the initial interim letter. The subsequent interim letter must include the specific reason for the delay.

Reminder: Compliance Collection employees (ACSS, CSCO) see IRM 5.19.1.2, Balance Due Overview, for other time frame information on interim letters.

(6) Telephonic interim responses are acceptable. Keep written or electronic documentation (AMS/CII) of call with the case file.

(7) If an interim letter has been issued previously and the action taken will not generate a final response (notice) to the taxpayer, a closing letter MUST be sent unless it is one of the reasons shown below. **Do Not** issue an interim letter **and** a closing letter when closing a case.

(8) The following are exceptions to sending a closing letter:

a. If correspondence is received from a third party stating the taxpayer no longer lives at that address and account research does not provide a more current address, do not send a closing letter. Report the incident to Privacy, Government Liaison, and Disclosure (PGLD) per IRM 10.5.4.4.1, PGLD/Incident Management Intake.

b. If correspondence is received from a third party stating the taxpayer is deceased, first verify there is a date of death (DOD) through account research. If there is a DOD, check for indication of a surviving spouse or documents indicating a fiduciary relationship for the taxpayer. See IRM 21.3.3.4.16.6, Deceased Taxpayer Correspondence, Joint Return Filed, for more information. If there is no surviving spouse or fiduciary relationship found, do not send a closing letter.

If a closing letter should not be sent per one of the reasons above, notate the account with the reason why and any additional actions taken (i.e., referral to PGLD). Notate the account with a CII case note. For non CII cases, use established case history procedures.

21.3.3.4.2.2.1
(10-01-2019)
Required Information for Interim Letters and Closing Letters

(1) An interim letter must:

- Identify the reason a final response is delayed.
- Specify when the final response will be mailed.
- Include the name, telephone number, and unique employee identification number of a contact person.

  Exception: Interim letters generated by the clerical staff or systemically by AMS-CII provide a toll-free telephone number. Interim letters will provide a generic non-toll-free telephone number for International taxpayers.

Note: When possible, the contact name should be someone familiar with the issue(s).

(2) An accurate balance due for the tax periods referred to in the correspondence is required to be provided to a taxpayer or their authorized representative when requested.

(3) Use the available balance due language provided in one of the current C letters or an open paragraph can be used to address the balance if a pre-printed one is not available.

(4) When explaining penalty and/or interest charged, include the following:

- The dollar amount of the penalty including accruals
- The title (name) of the penalty (e.g., Failure to Pay (FTP))
- The Code section under which the penalty was assessed

  Note: The title (name) of the penalty and the Code section are included in some of the generic selective paragraphs in the C Letters.

- The dollar amount of the applicable interest charged, including accruals

(5) When a taxpayer requests penalty abatement based on reasonable cause and the request is denied, ensure all the required information is included in the denial letter. Follow the guidance in the IRM 20.1.1.3.5.3(5), Taxpayer Not Entitled to Relief.

(6) If a current balance cannot be provided, input CC STAUP to delay the next notice. Advise the taxpayer and/or authorized representative using pre-printed paragraphs in the appropriate C-Letter (if available) that a notice of adjustment and balance due will be issued within 4 to 6 weeks. In addition, provide information that payments can be made to reduce their tax liability and interest.

Exception: **Compliance employees only -** when handling an installment agreement request or an account with a previously approved installment agreement, follow procedures in IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines.

Exception: If account is in **bankruptcy** (status 72) or **Offer in Compromise (OIC)** (status 71), provide **only** the balance due. **Do Not** request payment or use the balance due paragraph in the C letters. Use an open paragraph to give only the balance due. For example, "Your balance including penalties and interest figured to (date) is (money amount)." Making a request for payment is a violation of the automatic stay.

Exception: **Identity Theft Employees (IDT) only** - see IRM 25.23.4.18.1(21), General IDTVA Letter Procedures, for closing IDT cases with a balance due.

(7) Research IDRS for an active installment agreement. If the account is in installment status (status 60), inform the taxpayer (using a pre-printed paragraph if available) that the installment agreement is still in effect and to continue making scheduled payments.

(8) When a payment(s) is received with correspondence and it will not be addressed in a notice, you must also address the payment in the response to the taxpayer and the authorized representative.

21.3.3.4.2.3
(05-20-2024)
**Correspondence Date
(Corr Date)**

(1) All Policy Statement P-21-3 correspondence must receive a response. For guidelines on what Policy Statement P-21-3 correspondence is, see IRM 21.3.3.1.8, Policy Statement P-21-3, and paragraphs 1 and 2 of IRM 21.3.3.2, What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List. See IRM 21.3.3.4.16.3.1, When to Respond, for when to issue a response.

(2) Review the tables below to determine which correspondence date to use. This list is not all inclusive.

Note: If allowed by separate IRM guidance, direct contact **CAN** be made instead of sending a letter or notice. If direct contact is made, place notes on the account per approved guidelines to indicate what was communicated to the taxpayer or authorized representative.

(3) The table below explains the correspondence date to use when answering P-21-3 criteria correspondence.

IF	THEN
A notice can be issued instead of a letter.	Use the applicable date in paragraph 5 below as the CC REQ54 Corr Date.
A notice will not address all issues.	A letter must be sent to address all taxpayer issues. Use an appropriate hold code when issuing the letter. See IRM 21.5.2.4.15, Rules on Hold Codes (HC), for more information. See paragraph 6 below for what correspondence date to use.

(4) Some issues requiring response from the IRS are not considered Policy Statement P-21-3 criteria such as internal transcripts or amended returns. Many of these responses don't normally require a correspondence date in a letter or when issuing a notice. For guidelines on what is not considered P-21-3 criteria, see IRM 21.3.3.2(3), What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List. The table below explains when use of a correspondence date is appropriate for non-P-21-3 criteria resolution.

IF	THEN
Not an internal transcript or amended return.	Not applicable.
Is an internal transcript or amended return and it is a duplicate (true DUPF) of what is on the account.	Do not issue a letter unless required by other IRM guidance. For IMF returns, see paragraph 4 of IRM 21.6.7.4.14, True Duplicate Return, for possible exceptions. Do not use a Corr date in the CC REQ54 adjustment.
An internal transcript or amended return and needs some other resolution other than an account adjustment to tax or CRNs/IRNs (e.g., ES penalty calculation, FTD penalty re-calculation, request for information such as a signature or missing schedule.)	Follow other functional IRMs for guidelines on the appropriate letter to issue and date to use if applicable. See IRM 21.3.3.4.16.3.1, When to Respond, for more information.

IF	THEN
IMF: The adjustment differs from what the taxpayer or authorized representative requested AND - a. There is a change to tax, 29X, (i.e., not .00). b. The adjustment is TC 290 .00 with only item reference numbers (IRNs), NOT TAX. c. HC3 is used for the adjustment or a notice will not issue, and a response is required.	a. A notice will issue. Do not use a Corr date in the CC REQ54 adjustment. b. See IRM 21.5.2.4.20, CP 21/CP 22, Source Codes (SC) and Reason Codes (RC) (3 numeric positions), and IRM 21.6.7.4.1, Source and Reason Codes - CP 21/CP 22A Notices, for information on when a letter needs to be issued. If Letter 4364C is sent, it does not need a Corr date. If another letter is sent, do not use a Corr date unless required. c. A letter **must** be sent to explain the difference. See IRM 21.5.2.4.20, CP 21/CP 22 Source Codes (SC) and Reason Codes (RC) (3 numeric positions), and IRM 21.6.7.4.1, Source and Reason Codes - CP 21/CP 22A Notices, for information. The 4364C Letter does not need a Corr date. If another letter is sent, do not use a Corr date unless required.
BMF	Follow functional guidelines in other IRMs if not outlined in IRM 21.3.3, Incoming and Outgoing Correspondence/Letters. **REMINDER**: When there is no monetary adjustment (e.g., TC 290 .00, TC 180 .00) or when no notice will be generated, it is not a requirement to input the correspondence date using CC REQ54.

(5)   When a NOTICE is being sent, and a correspondence date is required, input a correspondence date in the **CORRESP - DT** field on CC REQ54. See IF/THEN Chart below:

IF	THEN
Sending a **NOTICE** and correspondence date is required	Input the Corr Date using the first applicable date below: a. The date the taxpayer or authorized representative correspondence was prepared or signed. b. Envelope postmark date or transmission date on a fax. c. The Service Center Automated Mail Processing System (SCAMPS) digital dates. *Note:* SCAMPS places a digital date stamp on the envelope. d. Three days prior to the IRS received date of the case. e. Current date.

(6)   When sending a letter and a correspondence date is required, see IF/THEN chart below:

IF	THEN
a. Correspondence was prepared or signed by a taxpayer or authorized representative	a. Use the date the correspondence was prepared or signed
b. There is no correspondence/letter/inquiry date	b. Use the latest postmark or private delivery service date on the envelope
c. There is not a known correpondence/letter/inquiry date	c. Use the SCAMPS digital date
d. The SCAMPS date is unavailable	d. Use the date three days prior to the IRS received date of the case
e. The Correspondence/inquiry is in the form of a fax	e. Use the date the fax was transmitted
f. The inquiry is received from a Taxpayer Assistance Center (TAC)	f. Use the IDRS received date

(7)   The same adjustment notice generates to the taxpayer whether a Corr date is used or not in the CC REQ54 adjustment. The only difference is that when an adjustment is input with a Corr date, the adjustment notice includes the sentence: "This is the result of your inquiry of (fill in). "

(8)   If working a case excluded from Policy Statement P-21-3 and the explanation on the adjustment notice will not be sufficient, the taxpayer must be provided a more detailed explanation in writing or via telephone contact. See the IF/THEN chart in paragraph 4 above when sending correspondence.

(9)   When working multiple issues of the same type of form that are excluded from Policy Statement P-21-3, a date may be used as a means of identification by the taxpayer. See the IF/THEN Chart in paragraph 4 above.

Note: If no correspondence is attached, use the signature date.

(10)   If multiple correspondence is being answered for the same tax period, use the most recent date as the date of correspondence per paragraph 6 above and include information that multiple correspondence is being answered with this response. Address all outstanding issues for the taxpayer correspondences with one letter if possible.

Example: The taxpayer wrote in on January 5th, 2024 and again on April 10th, 2024 with a copy of the same correspondence plus an additional issue for a tax period. The correspondence date of April 10th, 2024 should be used and include an open paragraph similar to the following: "We also received correspondence you sent us on January 5th, 2024. We are responding to that inquiry as well with this letter."

Additional verbiage cannot be added with a notice. Use the most recent date as the CC REQ54 Corr Date if a notice can be issued to answer multiple correspondence.

| 21.3.3.4.2.4 (04-14-2021) **Toll-Free Telephone Numbers** | (1) When providing the taxpayer with a contact number, provide a toll-free number whenever one is available. If a toll-free number is not available, provide an appropriate telephone number the taxpayer can use to call in. |

(2) Include the specific toll-free number of the program or function who will work the case, if available.

(3) Taxpayers must be provided the necessary toll-free number:

Toll-Free Telephone Numbers:
For Programs or Functions that have their own toll-free number: • Estate and Gift (E&G) 866-699-4083 • Excise 866-699-4096 • TE/GE accounts & tax law issues 877-829-5500 • Taxpayer Advocate Service 877-777-4778 • Non-Masterfile (NMF) domestic calls IMF/BMF 833-972-8965 • Non-Masterfile (NMF) international calls (outside U.S.) IMF/BMF 1-267-466-4777
For Programs or Functions that do not have their own specific toll-free number: • IMF TS - IMF SB/SE accounts 800-829-0922 • Business accounts with an EIN 800-829-0115

> **Note:** Toll-Free number information can be found on SERP, under the Who/Where tab, Telephone Numbers (frequently requested by Taxpayers), at *Telephone Numbers (The Source)*.

(4) Telephone numbers for international business taxpayers can be found in IRM 21.8.2.2.3, Web Sites and Telephone Numbers.

(5) Telephone numbers for international individual taxpayers can be found in IRM 21.8.1.2.3, Web Sites and Telephone Numbers.

| 21.3.3.4.3 (10-01-2019) **Disposition of Returns** | (1) Dispose of returns using the following guidelines: |

    a. Refile numbered returns.
    b. Route unnumbered returns for processing.
    c. Destroy unsigned copies of filed returns and other material as classified waste when it is no longer needed for use in developing a case. See IRM 21.5.1.4.10, Classified Waste and IRM *10.5.1.6.10*, Disposition and Destruction.

(2) Destroy illegible returns once you have determined they are unidentifiable.

| 21.3.3.4.4 (10-01-2015) **Requesting Research Data, Returns, or Documents** | (1) Use IDRS research capabilities to the fullest extent for correspondence, control, and research. Use Corporate Files On Line (CFOL) command codes and AMS Account Summary Tools, whenever possible, to obtain information before ordering a MFTRA or requesting a document from Files. |

(2) **Do Not** request original return if sufficient information is available through CFOL. CFOL provides on-line access to current Masterfile (MF) information for users in any campus through telecommunications network. Using CFOL command codes saves time and reduces unpostable conditions. CFOL command codes are available even when IDRS is down or NOT available.

21.3.3.4.5
(10-01-2011)
Routing of Form 8596 and Form 8596-A Information Reporting on Federal Contracts

(1) Form 8596 and Form 8596-A are only processed at Kansas City. Forward all correspondence or replies received in reference to these forms to:
Kansas City Campus
IRP Group M/S 6052 Bldg S-1
333 W Pershing Rd.
Kansas City, MO 64108-4302

21.3.3.4.6
(10-01-2016)
Routing of Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes

(1) Research IDRS to determine if Collection Case Assignment has been established. If so, forward Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes, to controlling employee at the appropriate field office.

(2) If no Collection Case assignment is present on IDRS, forward Form 4219 to the Advisory Group that services employer's address. For the Advisory Group's address see *Collection Advisory Group* .

(3) If there is a field office stamp on Form 4219, complete the proper form to associate Form 4219 with the employer's Form 941.

21.3.3.4.7
(10-01-2004)
Incoming Correspondence

(1) This section identifies various types of correspondence received at a processing campus and provides procedures for handling.

(2) The goal of routing correspondence is to deliver taxpayer inquiries to the appropriate office that has information or documents needed to respond to the taxpayer.

(3) A taxpayer inquiry may be routed to the appropriate area during the sorting process or after further analysis in Accounts Management or other Business Operating Divisions (BODs) that process taxpayer's inquiries. In either case, route the inquiry to secure all information needed to reply to taxpayer.

(4) Route all inquiries using proper routing transmittal.

(5) Ideally, one office should assume responsibility for responding to an incoming inquiry and any related correspondence. Therefore, try to consolidate correspondence and copies into one area functionally responsible for preparing the reply. The responding office determines and initiates the needed action on the account. See IRM 21.5.2.3, Adjustments Guidelines Research.

(6) Also use IRM 3.10.72, Receiving, Extracting, and Sorting, IRM 3.13.62, Media Transport and Control, and local guidelines in conjunction with this IRM for routing correspondence to appropriate area.

21.3.3.4.8
(12-19-2023)
Taxpayer Inquiries and Complaints

(1) **Taxpayer Complaints** - The employee's team manager ensures that taxpayer complaints are identified and handled promptly. Handle this type of correspondence separately and expeditiously from regular workflow. See IRM 21.1.3.16, Taxpayer Complaints/Compliments about IRS Service.

(2)   **TAS** (Taxpayer Advocate Service) - Business Operating Divisions (BODs) should not refer cases to TAS if a resolution or steps can be taken to resolve the taxpayer's issue within 24 hours (same day resolution). However, cases where the employee cannot resolve the issue within 24 hours but has taken steps within 24 hours to resolve the taxpayer's issue also meet the definition of same day. **Do not** refer these cases to TAS unless the taxpayer asks to be transferred to TAS. Refer taxpayers to TAS when the contact meets TAS criteria according to IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.

   a.   Per the Taxpayer Bill of Rights (TBOR), taxpayers have the right to expect a fair and just tax system which provides taxpayers with the opportunity to have their facts and circumstances considered when it might affect their underlying liabilities, ability to pay, or ability to provide information timely.
   b.   Taxpayers have the right to receive help from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.
   c.   When making a TAS referral, use Form 911 and forward to TAS per your local procedures.

Note: It is important that all IRS employees handle potential TAS cases with the taxpayer's best interest in mind. Route inquiries meeting Taxpayer Advocate Service (TAS) criteria which cannot be resolved within 24 hours to the Taxpayer Advocate's office on Form 911, Request for Taxpayer Advocate Service Assistance, within one business day of determining that TAS criteria may apply.

   See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

(3)   **Embarrassment to the IRS** - When correspondence is critical or involves issues that could cause embarrassment to the IRS (e.g., reaction to notices involving levies), contact the function in the campus, area or field office, or other agency, directly (by telephone) to alert them that correspondence has been received and is being directed to their office.

(4)   **Field Office** - Forward taxpayer replies to correspondence received in a campus to proper field office unless the case has been reassigned to a particular campus.

(5)   **Centralized Processing** - Forward all correspondence relating to returns that receive centralized processing, to appropriate campus for processing, unless otherwise specified. These include taxpayers living in foreign countries, Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction, Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Person, International, and many other programs and issues. Document date the 86C Letter was sent and date initiated.

Note: Form 990-BL for TY 2021 and subsequent years:
   Section 501(c)(21) trusts will use Form 990 to meet their filing requirement under section 6033.

If a section (c)(21) trust or its disqualified persons/managers have a Chapter 42 excise tax liability, that will be reported on Form 6069 (which has been modified to pick up the excise tax reporting lines from the 990-BL).

(6) **Routing Transmittal** - Use the proper transmittal to route all incoming correspondence that relates to an IDRS controlled case assigned to a function or specific examiner to that assigned area.

(7) Use **Form 14219**, Return of Documentation to Taxpayer, to return documents submitted by taxpayer but not required to process inquiry. Examples of such items are receipts, canceled checks, Form W-2, and original Form W-4.

(8) **Signature Requirements** - If taxpayer wants to know why a signature is needed, advise that IRC 6061 requires original signatures on returns and in certain other situations. Exceptions to original signature requirement apply to Form 1040NR and Form 1041 (Rev. Rul. 68-500).

Note: Check specific program guidelines for exceptions to this policy. The IRS's Fax Policy allows us to accept a faxed signature in many instances when we make taxpayer contact. Refer to IRM 21.5.3.4.2, Tax Decrease or Credit Increase Processing, for these procedures.

(9) **Form 14157-A**, Tax Return Preparer Fraud or Misconduct Affidavit, see IRM 21.3.3.4.8.5, Forms/Loose Forms Correspondence/Inquiry.

(10) **Field Referrals** - Follow the routing procedures outlined in this Section to refer the inquiry or correspondence to the appropriate office/area for further consideration/processing:

Inquiry/Correspondence request:	Route to:
Freedom of Information Act (FOIA) or Privacy Act	Internal Revenue Service Governmental Liaison & Disclosure Office Support Services Stop 93A P.O. Box 621506 Atlanta, GA 30362 *Note:* Use overnight mail
Subpoenas or other court requests for IRS documents or testimony	Internal Revenue Service Governmental Liaison & Disclosure Office Support Services Stop 93A P.O. Box 621506 Atlanta, GA 30362 *Note:* Use overnight mail
Killed in Action/Killed in Terrorist Action (KIA/KITA) (including claims and correspondence)	Designated representatives as provided in IRM 21.6.6.2.22.2.1, KITA/KIA Procedures for All Functions .
Incorrect Refunds	Accounts Management function

Inquiry/Correspondence request:	Route to:
Responses to the 118 Letter, 177 Letter, or 1355 Letter that involve missing Schedules K-1	Information Return Processing (IRP) Unit in Receipt and Control
Responses to the 118 Letter, 177 Letter, or 1355 Letter that involve Balance Sheets (Schedule L), signature, or Taxpayer Identification Number (TIN)	Document Perfection function
Correspondence concerning potential bad payors, or correspondence relating to Automated Underreporter (AUR)	Automated Underreporter Operations - Follow procedures in IRM 21.3.1.6.51, IMF Underreporter Notices and Letters and IRM 21.3.1.6.52.2, Responding to Individual Mater File (IMF) Underreporter Paper Inquiries.
Trust Fund returns on Form 1065 or in Form 1065 format	Processing, as Forms 1065, U.S. Return of Partnership Income.
Correspondence citing frivolous arguments, using criteria listed in IRM 25.25.10, Frivolous Return Program	Ogden Frivolous Return program
Entity changes when no other issue is involved, including correspondence and correction data relating to entity change	Entity Control Function at the appropriate Campus
Address changes for IMF and BMF, and name changes that do not involve a taxpayer's first name line for BMF accounts	Accounts Management function
Correspondence relating to BMF Underreporter (BUR)	Follow procedures in IRM 21.3.1.7.49, Letter 2030/ Letter 2531 - Business Master File (BMF) Underreporter Program - General Information.

Note: The above quick reference guide is not all inclusive. Other specific program or function routing instructions can be found in the following IRM Correspondence/Inquiry sections. See IRM 21.3.3.4.8.1 through IRM 21.3.3.4.8.5 below. Another source for determining proper routing is the Campus Locator Program Guide, which can be accessed at: *Program Locator Guide.*

21.3.3.4.8.1
(11-22-2022)
Examination Correspondence/Inquiry

(1) Refer taxpayer inquiries involving complex questions about tax issues that cannot be answered readily to Examination Operation. Use Form 5101, Examination Referral Slip, to transmit correspondence to Examination. For CII users, send cases to Exam for Technical Assistance by selecting 2TechAssist from the Suspend drop-down list. See the Correspondence Imaging Inventory (CII) for Accounts Management - Course 28570 (Version 5 - 3/1/2024) accessed through *Integrated Talent Management* for guidelines. Examples of cases that may require referral to Examination function are:

    a.   Inquiries involving Examination matters that require research of tax laws, regulations, rulings, and court decisions

    b.   Inquiries about a case under Examination or containing a protest of Examination action. If research finds an unreversed TC 420 or TC 424 Examination indicator and contents of correspondence are not relevant to

examination, item is answered routinely by Correspondence function. Cases with TC 420 or TC 424 are routed per Automation Information Management Systems (AIMS) to the appropriate Examination operation

    c.   Inquiries pertaining to a completed examination that involves technical issues or matters contained in examination report

    d.   Procedures relative to administration appeals or disposition of examined cases

    e.   Those requesting a tax determination when specific facts are given upon which to base an answer, even though taxpayer does not ask specifically for a "determination" letter

    f.   Inquiries received from an employer concerning questionable/invalid form or statement from an employee

Example: A Form W-5 is received from an employer with a statement. The advanced earned income credit is questionable. The employer knows the employee is divorced and is claiming two children who do not live with the employee.

(2)   Forward letters submitted per requirements in IRC 905(c), Adjustments on Payment of Accrued Taxes, to Chief, Examination in field office.

(3)   Route correspondence indicating possible informant cases or claims for reward to Fresno Accounts Management. A designated employee will classify and forward them to appropriate function as shown below.

    a.   Refer communication from informants, along with Form 3949, Information Report Referral, to the appropriate office specified on Form 3949. Refer communication or claims for rewards, Form 211, Application for Reward for Original Information, to the appropriate Informant Claims Examiner Unit (ICE), listed on the back of Form 211. Place in a sealed envelope marked "To be opened by Informant Claims Examiner only." **Do Not** send an acknowledgment to informant in either situation listed above.

    b.   If an informant's correspondence involves an IRS employee, place in a sealed envelope, and refer directly to the Treasury Inspector General for Tax Administration (TIGTA) at (800-366-4484). **Do Not** send an acknowledgment to informant.

    c.   For more information on Form 3949, see IRM 21.1.3.19, Informant Contacts.

Note: **Do Not** suggest or encourage the informant to submit a claim for reward.

21.3.3.4.8.2
(05-20-2024)
Campus Collection Function Correspondence/ Inquiry/Notice

(1)   A Collection function, such as CSCO, is authorized for each campus (Compliance Center) to perform collection tasks in a centralized manner based on the taxpayer's BOD and state. The objective of a Collection function is to collect taxes through personal taxpayer contact whenever there is an outstanding balance due. CSCO cannot work claims so do not send carryback applications/ claims or numbered and unnumbered amended returns/claims received with a balance-due notice attached. **Input** a STAUP for at least four cycles and **route** all notice responses and correspondence relating to balance due accounts to the correct area listed in *Collection Payments/Addresses/Issues* if the case is not listed in IRM 21.3.3.4.8.2.1 Compliance Criteria for Amended Returns/ Claims and/or Balance Due Correspondence, and if any of the following conditions are present:

a. Taxpayer wishes to pay in installments, including Form 9465, Installment Agreement Request, or needs other help with arranging payments or has a question relating to the installment agreement.

Note: The Form 433-D or Form 9465 must be input by the Compliance Center with jurisdiction for the taxpayer's account when the taxpayer is requesting a Direct Debit Installment Agreement (DDIA). Route these forms to the *DDIA Liaisons (Campus)*. See IRM 5.19.1.6.4.13.1, DDIA - Installment Agreement and Installment Agreement Requests, for more information.

b. Taxpayer refuses to pay. See IRM 21.3.3.4.8.2.1, Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence, for more information.

c. Taxpayer promises to pay in the future or is unable to pay. See IRM 21.3.3.4.8.2.1, Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence, for more information.

d. Taxpayer responds to the installment notice (CP 521) they are unable to make the monthly payment or similar language.

e. Taxpayer responds to a default notice (CP 523).

f. Taxpayer's account is in Masterfile status 41, 42, 43, 44, 46, and 91.

g. There are claims for refund, or request for abatement of the Trust Fund Recovery Penalty (TFRP) assessments. See IRM 5.19.14.1.3, Roles and Responsibilities, for more information.

h. Responses on military deferment, and Substitute for Return (except fully paid SFR assessments or Exam SFRs) cases.

i. Responses on deceased or incarcerated taxpayers that meet collection criteria (can't pay, won't pay, or will pay later).

j. Taxpayer states they are not liable for employment taxes because workers were independent contractors or subcontractors.

k. Field office 6020(b) assessments (identified by TC 599 Closing Codes 63 and 64).

l. Taxpayer requests release of levy or federal tax lien.

m. Requests for extension of time to pay estate tax must be routed to the Centralized Estate & Gift Tax Department at the Cincinnati Compliance Campus.

Reminder: See the *Campus Program Locator Guide*, found on SERP under the Who/Where tab for routing help.

Note: Regardless of the phase of collection, if the case is a Combined Annual Wage Reporting (CAWR) case, it should be routed according to the state mapping found in the Campus Program Locator Guide.

Exception: **Field Assistance (FA) employees only**, FA employees will address all issue(s) within FA authority presented by the taxpayer in their correspondence. All issues presented by the taxpayer must be carefully reviewed, addressed, and resolved before closing the case. See IRM 21.3.4.2.5, Alternative Work Stream and IRM References, for more information.

Exception: If a taxpayer's account is in Service Center (SC) status 53 set by a TC 530 and does not meet the requirement in IRM 21.3.3.4.8.2.1, Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence, AM will work the taxpayer's issue.

(2) Field Collection (FC) employees must route status 26 cases (including Form 3870) per IRM 5.4, Case Processing, and IRM 5.1.15, Abatements, Reconsiderations and Adjustments. If Forms 3870 are received in Accounts Management (AM) from Revenue Officers, reject the form back to the FC originator using Form 3210, Document Transmittal.

(3) The Taxpayer Services Division (TS) and Small Business/Self Employed Division (SB/SE) have implemented a Service Level Agreement (SLA) to establish uniform standards for the processing of certain status 26 casework (Forms 3870, Request for Adjustment) received in Centralized Case Processing (CCP) from Field Collection (FC).

   a. CCP will route only these specific cases to the designated point of contact (POC) at the Philadelphia AM Campus. These cases will then be scanned (into CII) to Ogden Accounts Management (AM).
   b. Status 26 casework will not be routed to any other AM campus. If received, return to CCP at:
       Philadelphia CCP
       BLN 5-E04.114
       2970 Market St.
       Philadelphia, PA 19104
   c. **Only** Ogden AM will process specific status 26 casework.
   d. AM Instructions: Return any Form 3870 status 26 requests directly from Field Collection (FC) back to the originator. Do not respond to telephone, fax, or e-mail or direct inquiries from FC requesting adjustment help. Refer any such contacts to General Case Processing (GCP), IRM 5.4.10 , General Case Processing, for help.

(4) Route all amended/duplicate returns/claims and any correspondence from the taxpayer or their authorized representative to the Revenue Officer (RO) assigned to the account when at least one tax period is in **status 26**. An RO has a unique eight-digit number (not all zeros) (collection assignment number) located in the upper right-hand corner of CC SUMRY. Cases assigned to a specific RO or an RO group need to be routed. A Revenue Officer's address and instructions for how to route to an RO Group can be found on the SERP Who-Where tab titled *RO Lookup.* If there are tax periods in notice status (e.g., 21, 56 or 58), in addition to the status 26 module(s), input CC STAUP 22 01 to accelerate those tax periods to status 26. Also input a TC 971-012 for audit trail purposes on amended / duplicate returns or formal claims (only) for all tax periods involved. See IRM 21.5.1.4.8, Transaction Code 971 and IRM 21.5.3.2, What Are Claims for Credit, Refund, and Abatement, for more information.

Note: Account refers to the entire TIN, not just one tax period. The RO is responsible for resolving the entire account, not just the status 26 modules. The amended / duplicate return or correspondence does not have to pertain to the status 26 tax period.

Reminder: **Do not** route tax increase/credit decrease cases to the Revenue Officer if the Assessment Statute Expiration Date (ASED) will expire within 90 days. Forward the case to the Statute Team.

Exception: Employee Retention Credit (ERC) is a tax credit against certain employment taxes reported on quarterly and annual employment tax returns. This exception is for those employees trained to work ERC cases to allow ERC adjustments on accounts in Status 26. Once the

ERC adjustment is completed, the employee will notate, "ERC adjustment completed" at the top of the claim and forward the case to the applicable RO or RO Group per the instructions above. Case work exception includes TAS requests regarding ERC claims, ERC claim withdrawals, and ERC Congressional Inquiries or director requests. Employees are to review IRM 21.7.2.7.2, Employee Retention Credit (ERC), for more information and to determine if the current moratorium for adjusting new claims has been lifted.

Exception: Do not route stand-alone (i.e., without correspondence) original returns that have not been processed to the assigned RO or RO Group. Forward the unprocessed return to the appropriate Campus location. See IRM 21.5.3.4.13, Unprocessed Return, for more information. Input an appropriate closing code if required to indicate the return was sent for processing. See paragraph 4 of IRM 21.5.2.4.23.8, IDRS Account Actions, for more information.

Exception: BMF International units in OAMC process requests for reasonable cause on systemically assessed Failure to File (FTF) penalty on Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, and Form 5472, Information Return of a Foreign Owned Corporation. For more information see IRM 21.8.2.20.2, Form 5471 Penalties Systemically Assessed from Late-Filed Form 1120 Series or Form 1065, IRM 21.7.4.4.4.16, Failure to File Form 1120 and Form 5471 penalties, and IRM 21.8.2.21.2, Form 5472 Penalties Systemically Assessed from Late-Filed Form 1120 Series. Manually assessed Failure to File penalty on Form 5471 and Form 5472 route penalty abatement request to the originator. The penalty assessed on Form 5471 and Form 5472 are subject to enforcement actions by Compliance.

Reminder: See IRM 21.3.3.4.8.2.1.2, IMF Compliance Routing (ASFR Reconsideration and Status 26), for information about some collection assignment numbers that may not be assigned to a RO.

(5) Forward return delinquency cases that involve a module with an open control base in Collection or if taxpayer states not liable, previously filed, or will file and TC 140 is present on module, or in Tax Delinquency Investigation (TDI) status of 02 or 03 to CSCO.

(6) Route all other balance due notice responses or correspondence to Accounts Management function. This includes CP 504 responses where the case has not rolled to status 22 and status 6X cases unrelated to a collection issue.

(7) If correspondence is received in status 24, unrelated to a collection issue (can't pay, won't pay, or will pay later), reply to the correspondence unless a notice generated by an adjustment will answer the correspondence. Correspondence in status 24 with can't pay, won't pay, or will pay later issues see the chart in IRM 21.3.3.4.8.2.1, Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence.

(8) If working correspondence in status 22 (IDRS status), route the correspondence per IRM 5.19.1.3.2 For All Employees, for instructions specific to working status 22 correspondence.

Reminder: AM will work status 22 correspondence cases if the case was received in AM in notice status **before** the case went into status 22. **Do not** route these cases to ACSS. Work the correspondence case following normal processing procedures. After completing the case, document the history on AMS. If a case was received in ACSS in status 22 and then subsequently went into another MF status e.g., status 12, ACSS will work the case.

Exception: If a Decedent account includes **any** modules in status 22, transfer the correspondence to the appropriate ACSS site. See IRM 5.19.1.5.3, Deceased Taxpayers.

Note: If working Amended Returns/Claims or the account is in status 22 and meets the criteria in paragraph 1 above, see IRM 21.3.3.4.8.2.1 Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence.

(9) If working correspondence in status 71, route per SERP Website under "Who/Where" *Offer-in-Compromise (OIC) Centralized Service Center Locations*.

(10) When working correspondence in Bankruptcy status 72, contact Insolvency before making any adjustments or sending correspondence. Contact insolvency by forwarding the case by encrypted e-mail to the correct contact at *SERP - Field Insolvency Liaisons - Who/Where*. Forward case documents as a PDF and include an explanation for the contact in the body of the e-mail. Do not place screen captured CII notes in the body of the e-mail. Insolvency is unable to view the screen capture. See IRM 21.5.1.5.2(7) (2nd Exception), Cases Currently Assigned in CII, for more information. Monitor the case for response from Insolvency and follow guidance provided by the response.

Exception: If the closing code is 76 or 77, these are Collection Due Process (CDP) cases and must be referred to the CDP caseworker in Automated Collection System (ACS) Support.

21.3.3.4.8.2.1
(08-15-2024)
Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence

(1) This IRM sub-section provides guidance for processing amended returns/claims and /or balance due correspondence on accounts in Collection status 22, 24, or involving other Collection criteria.

(2) When working correspondence, amended returns or claims in status 72 are worked by Accounts Management employees. Contact Insolvency before making any adjustments or sending correspondence. Ensure a TC 971 Action Code (AC) 010 is input or has previously been input when applicable. Contact Insolvency by an encrypted e-mail to the correct contact at *SERP - Field Insolvency Liaisons - Who/Where.* Forward case documents as a PDF and include an explanation for the contact in the body of the e-mail. Do not place screen captured CII notes in the body of the e-mail. Insolvency is unable to view the screen capture. Refer to paragraph 7, 2nd exception of IRM 21.5.1.5.2, Case Currently Assigned in CII, for more information. Monitor the case for response from Insolvency and follow guidance provided by the response.

(3) Exempt Organization (EO) AM employees work EO accounts (MFTs 34, 36, 37, 44, 46, 50, 67, and 02 (Form 1120-POL *only*)) that are in Status 22, 24, and 26. Non-EO accounts (all other MFTs) are worked or forwarded per IRM guidelines.

(4) Amended returns/claims (both numbered and unnumbered) in status 22 and 24 received in Accounts Management, are processed in Accounts Management following normal procedures, including inputting any necessary adjustments. See IRM 21.5.3.2, What Are Claims for Credit, Refund, and Abatement?, for more information about claims.

Reminder: Processing amended returns/claims that by-pass SP can be found in IRM 21.7.9.3.1, Amended/Corrected/Adjusted/Original Returns that By-Pass Submission Processing.

(5) Requests for reasonable cause penalty abatement (including First Time Abate (FTA) and penalty appeals) in status 22 must be forwarded to ACSS (Automated Collection System Support). Use the following link for ACSS routing: *ACS Support and Status 22 TAS Liaisons.*

Exception: Penalty Abatement requests such as Civil Penalties and Exempt Organizations (EO) will be routed to the appropriate area that assessed the penalty. See IRM 20.1.1-4, Penalty Reference Numbers (500 Series), or IRM 20.1.1-5, Penalty Reference Numbers (600 Series) for Civil Penalty reference numbers and descriptions. Penalty request from Form 5471 and Form 5472, see the exception in IRM 21.3.3.4.8.2, Campus Collection Function Correspondence/Inquiry/Notice.

Reminder: AM will work status 22 reasonable cause abatement (including penalty appeals) cases if the case was received in AM **before** the case went into status 22. Do not route these cases to ACSS. If a case was received in ACSS in status 22 and then subsequently went into another MF status e.g., status 12, ACSS will work the case. Example: Correspondence is received in AM on January 12th, 2024, which is not, **Can't pay, won't pay, will pay later.** The case updated to Status 22 on January 22nd before AM could review and work it. AM would still work the case and not forward to ACS Support because the received date of the case for AM occurred before the update of the case to Status 22.

(6) Route all amended/duplicate returns/claims and correspondence received from the taxpayer in status 26 to the appropriate Revenue Officer group office except for stand-alone original returns or specific case work noted in paragraph 4 of IRM 21.3.3.4.8.2, Campus Collection Function Correspondence/Inquiry/Notice.

(7) If correspondence (not in status 26) is can't pay, won't pay, or will pay later is received with an amended return/claim, detach the correspondence from the return and forward based on the guidance below. Notate across the top of the correspondence "Detached from Form 1040-X or Form 94X-X, etc.," to alert the receiving function that Accounts Management is processing a claim for this account.

Example: Correspondence is received with a 1040-X or claim: Detach the correspondence, notate at the top of the correspondence "1040-X Detached", route according to the Compliance Routing chart below, and process the 1040-X or claim.

Example: Correspondence is received with a 94X-X: Detach the correspondence, notate at the top of the correspondence "94X-X Detached", route

according to the Compliance Routing chart below, and process the 94X-X. See IRM 21.7.2.4.6, Adjusted Employer's Federal Tax Return or Claim for Refund, for processing Form 94X-X.

Reminder: If the case is imaged in CII, please see the guidance in the Correspondence Imaging Inventory (CII) for Accounts Management - Course 28570 (Version 5 - 3/1/2024) accessed through *Integrated Talent Management*, for more information on splitting images.

(8)   Accounts Management does not work any correspondence cases in status 22, unless otherwise noted in the IRM. For more information on working status 22 correspondence, see IRM 21.3.3.4.8.2(8), Campus Collection Function Correspondence/Inquiry/Notice.

(9)   Reply to status 24 correspondence not related to collection matters (can't pay, won't pay, will pay later) unless the notice generated by the adjustment will provide a complete response to the taxpayer's issue(s).

(10)   If the correspondence is can't pay, won't pay, or will pay later, regardless of the account status, see the table below for collection routing:

Cases in Status:	Route Collection correspondence to:	Action needed:
SB/SE and TS 22 or 24 (BOD code found on ENMOD)	Depending on the BOD, route to ACS Support Liaisons at *SB/SE Consolidated State Mapping for ACS Support and Collection Due Process* or *W&I Consolidated State Mapping for ACS Support and Collection Due Process*.	1. Route correspondence using E-fax. For CII cases, see IRM 21.5.1.5.2(7)(2nd Exception), Cases Currently Assigned in CII, for procedures. 2. ACSS will process the correspondence.
20, 21, 23, 53, 56, or 58	Compliance Services Collection Operations at *CSCO*	1. Cases in status 20, 21, 56, or 58, input CC STAUP for 6 cycles. 2. Route the correspondence 3. CSCO will process the correspondence.

(11)   If an original return is attached to correspondence on an account not in status 26 and research shows no TC 150 posted, input TC 599 with appropriate closing code and send to the proper function for processing. See IRM 5.19.2, Individual Master File (IMF) Return Delinquency, for IMF guidance or IRM 5.19.22, Business Master File (BMF) Return Delinquency, for BMF guidance.

Reminder: For more information on inputting TC 599 with the appropriate closing code, see *Document 6209 TDI/DEL RET Closing Codes*.

21.3.3.4.8.2.1.1
(10-01-2016)
BMF Compliance Routing for 6020b Correspondence Replies

(1)   If correspondence is received in response to a 6020b assessment (not Status 26), stating TP not liable for the return, forward to Compliance Services Collection Operation (CSCO) at *Service Center Addresses for Collection Operations*. For more information, see IRM 5.18.2.8.2.2, Closed A6020(b) Written Responses.

(2) If a return is attached to the correspondence, follow instructions in IRM 21.7.9.4.1.6, Duplicate Filing Conditions Involving Returns Prepared Under IRC 6020(b).

21.3.3.4.8.2.1.2
(06-16-2022)
**IMF Compliance Routing
(ASFR Reconsideration
and Status 26)**

(1) If the amended return/claim or correspondence is for a tax year that is an ASFR Reconsideration, research IDRS for the following transaction codes. **All** must be present if the response is an Automated Substitute for Return (ASFR) Reconsideration:

- TC 150 (Dummy)
- TC 494
- TC 495
- TC 290 (tax assessment)
- TC 599 closing code(cc) 88

(2) If the amended return/claim meets the criteria as an ASFR Reconsideration, route according to SERP Who/Where tab: *ASFR - Reconsideration Returns - Centralized Processing Sites.*

Exception: If an IMF case has a TC 599 cc 89 present on the module and the tax on the return does not match the tax posted to IDRS, then it is not an ASFR Reconsideration request. It is an amended return and is worked in the Accounts Management Adjustment Function.

(3) There are two exceptions where the status 26 account is not assigned to a revenue officer (RO) or RO group:

a. Status 26 with a TSIGN of 8000. If the amended return/claim is not for a period with an ASFR assessment, process the amended return/claim and route the correspondence as shown above see IRM 21.3.3.4.8.2.1, Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence.

b. Status 26 when there is a Manually Monitored Installment Agreement (MMIA). The TSIGN will be 35XX6XXX with a history item on ENMOD identifying it as a MMIA. If the amended return/claim is for MMIA, route the amended return/claim and correspondence to Centralized Case Processing site at the:

Philadelphia Campus
2970 Market St.
BLN 5-E04.117
Philadelphia, PA 19104

Note: For other status 26 information see IRM 21.3.3.4.8.2 Campus Collection Function Correspondence/Inquiry/Notice.

21.3.3.4.8.3
(10-01-2019)
**Employee Pensions,
Profit Sharing Plans,
IRA/Simplified Employee
Plan, and Exempt
Organizations
Correspondence/Inquiry**

(1) Taxpayer correspondence concerning routine issues on forms covering Employee Pensions or Profit-Sharing Plans must be handled by Ogden campus.

(2) Forward correspondence concerning legal aspects of plan to Employee Plans (EP) function in appropriate area office. All tax law correspondence for Exempt Organization (EO) and Employee Plans (EP) goes to Tax Exempt/Government

Entities (TE/GE) in Cincinnati. EO and EP account and entity correspondence generally go to Ogden. Use the 86C Letter, Inquiry/Forms to Another Office, to notify the taxpayer of the referral.

(3)   Forward correspondence concerning Employee Plans (EP) and Individual Retirement Account (IRA)/Simplified Employee Plan (SEP) applications on whether a plan qualifies under IRC provisions or oral requests on the status of plan determinations to EP/EO Determination Site (EP/EO-DCSC) in Cincinnati. Use the 86CLetter to notify the taxpayer of the referral.

(4)   If taxpayer requests information on filing and paying tax withheld from pensions, annuities, and other deferred income, advise as follows:

a.   Income tax withheld on nonpayroll items can no longer be reported on Form 941. Non-payroll items include pensions, annuities, IRAs, military retirement, gambling winnings, backup withholding, Indian gaming projects, and voluntary withholding on certain government payments. Non-payroll withholding must be reported on Form 945, Annual Return of Withheld Federal Income Tax. Separate deposit requirements are required for payroll (Form 941) and nonpayroll (Form 945) withholding. Advise taxpayer that more information is found in instructions for Form 945.

b.   Deferred Income Pension Plans - Payor of designated distribution or plan administrator is liable for withholding and paying tax. Taxpayer must determine who is the payor; however, if person making payment is acting solely as an agent for another person, they are not the payor. Advise taxpayer that more information is found in Publication 15-A, Employer's Supplemental Tax Guide.

c.   If the plan is the payor, it must have an Employer Identification Number (EIN). This EIN is generally a different number from the company's EIN. If one has already been assigned, advise payor to use assigned number. For more information see IRM 21.7.13.5.7.4, Determining the Need for an EIN: Employee Plans.

d.   Generally, tax withheld must be deposited through Electronic Federal Tax Payment System (EFTPS). Deposits must be separate from Form 941 deposits. When an EIN is assigned, the taxpayer is automatically enrolled in EFTPS; however, if the payor already has a number, advise the payor to enroll in EFTPS.

   Reminder: Effective January 1, 2011, taxpayers are required to use EFTPS to deposit taxes. Form(s) 8109 and 8109-B.

e.   IRAs-Banks, regulated investment companies, or insurance companies are considered payors as far as IRAs are concerned. Taxes withheld are to be paid by Federal Tax Deposit (FTD), separate from 941 deposits.

f.   Send the taxpayer the necessary data, such as a Form SS-4, with the response. If the taxpayer has included enough data so that all that is required is assignment of an EIN, forward the request according to IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4.

| 21.3.3.4.8.4
(10-01-2019)
**Corrected SSN/FICA,
SSA/EIN
Correspondence/Inquiry** | (1)   Route employer correspondence that corrects employee Social Security Numbers (SSN) or names erroneously reported on prior Federal Insurance Compensation Act (FICA) wage schedules to Social Security Administration (SSA). **Do Not** convert to Form 94X-X. Follow procedures in IRM 3.13.62, Media Transport and Control. |

(2)   Route requests received from applications for EINs to the appropriate Campus of Record. (See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4).

21.3.3.4.8.5
(12-19-2023)
Forms/Loose Forms
Correspondence/Inquiry

(1)   Forward correspondence received from software developers/form designers requesting approval to use substitute tax forms to Headquarters Substitute Forms Program. Depending on form, addresses are:

Forms W-2 and W-3

Internal Revenue Service
Attn: Substitute Form W-2 Coordinator
5000 Ellin Road
Lanham, MD 20706

Forms 1096, 1098, 1099 Series, 5498, W-2G

Internal Revenue Service
Attn: IRP Coordinator
5000 Ellin Road
Lanham, MD 20706

Forms 4461, 4461-A, 4461-B, 5300, 5310, 5310-A,
Internal Revenue Service
Attn: EP OCR Forms Coordinator
1111 Constitution Avenue, NW
Room 2232 IR
Washington, DC 20224

All other forms should be mailed to:
Internal Revenue Service
Attn: Substitute Forms Program
5000 Ellin Road
Mail Stop C6-175
Lanham, MD 20706

(2)   Process loose completed Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, per IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, and IRM 3.11.3.10.3, Documentary Evidence.

(3)   Process loose Form 1122, Authorization and Consent of Subsidiary Corporation To Be Included in a Consolidated Income Tax Return, to be Included in a Consolidated Income Tax Return, as follows:

a.   Research IDRS for the most recent DLN of the parent corporation.
b.   After Parent Corporation's DLN is found, send Form 1122 to Files for association with parent Form 1120, if paper. If the case is scanned into CII, make a case note on the parent corporation's account that the Form 1122 was found on subsidiary's account.

(4)   Route Form 8939, Allocation of Increase in Basis for Property Received from a Decedent, to:

Estate and Gift Tax Operation
Attn: Stop 824G

7940 Kentucky Dr.
Florence, KY 41042

(5) Form 8822-B, Change of Address or Responsible Party - Business, will continue to be used for address change requests from BMF, EO, and EP taxpayers.

    a. In addition, BMF taxpayers must notify the IRS whenever the responsible party changes. Form 8822-B was revised to reflect this function.

    b. Route loose Forms 8822-B to the Submission Processing Entity Unit located in Ogden or Kansas City:

       Internal Revenue Service
       Attn: Ogden BMF Entity (BMF, EO, and EP)
       M/S 6273
       Ogden, UT 84404-0023

       Internal Revenue Service
       Attn: Kansas City BMF Entity (BMF Only)
       M/S 6055 S-2
       Kansas City, MO 64108

Note: Only the Ogden Entity Team processes the Form 8822-B for EP/EO entities. Route all other Forms 8822-B according to state mapping in IRM 21.3.3.4, Correspondence Procedures.

(6) Return preparer misconduct correspondence or inquiry may be received from the taxpayer with or without Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit.

    • An unscrupulous tax return preparer may alter a taxpayer's tax data (includes but is not limited to falsified dependents, expenses, deductions, credits, income, refund amount, etc.) and/or misdirect a portion or all of the refund. Taxpayers may become aware of misconduct through taxpayer-initiated contact (telephone, Field Assistance, or Taxpayer Advocate Service, etc.) or through Compliance or IRS enforcement investigative processes (Examination audit notices, AUR CP-2000, Return Integrity Verification Operations (RIVO) contact letters or Criminal Investigations(CI), etc.)

    • Taxpayers who claim to be a victim of return preparer misconduct may request help from the IRS by filing a complaint and providing required documentation. See IRM 25.24.1, Return Preparer Misconduct Victim Assistance – General Overview, for general information in identifying Return Preparer Misconduct (RPM) criteria and specific guidance for toll-free assistors, Taxpayer Assistance Center (TAC) employees and non-specialized employees working paper inventory.

(7) The account shows BMF- Underreporter (BUR) Compliance involvement (TC 925) with an open BUR control with the Category Code BUR1, BUR0, BURS, BURC. Route these cases to BUR. Follow the guidance provided in IRM 21.3.1.7.49, Letter 2030/Letter 2531- Business Master File (BMF) Underreporter Program- General Information.

> *Note:* CII cases are routed to the OAMC central printer
> Mail Stop 6663
> Attention: BUR Processing

> *Reminder:* **Do Not** put BUR control base in background (B) status.

(8)   Generally, when a taxpayer or their representative requests forms or publications see IRM 21.3.6.4.1, Ordering Forms and Publications, for more information.

21.3.3.4.9
(10-01-2012)
Taxpayer Late Replies

(1)   Unless otherwise specified in this section, mark all late replies from taxpayer or representative "Late Reply" and route to originating area.

(2)   Route Employee Plans late replies to EP Accounts Management,
EP Accounts Unit
Mail Stop 6552
1973 N Rulon White Blvd.
Ogden, UT 84201

(3)   Process late replies for Exempt Organizations (EO) as follows:

   •   To process Form 990, Form 990-EZ, and Form 990-PF, requires the CSR to correspond twice with organization to obtain missing information.
   •   Use the 2694C Letter, 2695C Letter, 2697C Letter, 2698C Letter, or the 2699C Letter to obtain this information.

(4)   If a late reply to the 2696C Letter, 2697C Letter, 2698C Letter, or the 2699C Letter is received, research IDRS CC ENMOD to see if a second letter (2696C Letter, 2697C Letter, 2698C Letter, or 2699C Letter) was issued.

If	Then
Second letter was issued within last 30 days	Pull the suspense, associate reply, and forward for processing.
Second letter was not issued	Stamp "Late Reply" on response, and forward to EO Accounts Management Mail Stop 6710 1973 N Rulon White Blvd. Ogden, UT 84201

(5)   When a late reply to an inquiry is received, route to Entity Control function if a temporary Social Security Number (SSN) was assigned and taxpayer now provides the actual SSN.

(6)   If the taxpayer provides the requested information, stop the notice if it has not been issued.

(7)   Take necessary actions to resolve situation. This may include preparation of a request for adjustment on a late reply to correct an adjustment action that was previously input.

(8) Process "Late Replies" for letters that were initiated by Document Perfection, Unpostables, or Rejects.

    1.   Stamp "Late Reply" on response.
    2.   No research is necessary.
    3.   Forward all schedules, forms, and requests for missing information and signatures to Accounts Management function.
    4.   Route SSN, address, and name changes to Entity Control function. Make all Master File entity changes as soon as possible. Exercise caution when correcting addresses shown on copies of returns, since they may reflect an old address.

Exception: For EO account related Correspondence, follow (3) above.

21.3.3.4.10
(10-01-2023)
Taxpayer "Non-Filer" Correspondence

(1) Forward all correspondence that might be a "non-filer" case to the unit which handles this type of correspondence. For more information see IRM 21.5.3.4.10, Returns Prepared Under IRC 6020(b) - Substitute for Return (SFR).

(2) If the correspondence is returned , forward to the Campus Examination function.

21.3.3.4.11
(01-20-2015)
Undelivered Mail (Accounts Management)

(1) This section provides guidance when undelivered mail is received in Accounts Management.

21.3.3.4.11.1
(10-01-2019)
Undelivered Mail Received from Campus Mail Operations

(1) The mail operation for each campus routes or determines if undeliverable mail is processed as classified waste as shown below and per routing and disposition instructions provided in IRM 3.10.72, Receiving, Extracting, and Sorting, IRM 3.13.62, Media Transport and Control, IRM 3.13.36.25, Correspondence, and IRM 3.13.12.21, Undeliverable Mail, (for TE/GE undelivered correspondence).

(2) The following undelivered mail will be routed to Accounts Management for resolution:

- 105C Letter - Claim Disallowed
- 106C Letter - Claim Partially Disallowed
- 239C Letter - TIN-Related Problem Resolution
- 474C Letter - Math Error Explained (IMF)
- 852C Letter - Penalty Waiver or Abatement Disallowed/Appeals Procedures Explained (FTD) For Use With AMS/RCA Applications
- 853C Letter - Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained (for use with AMS/RCA applications only!)
- 854C Letter - Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained
- 916C Letter - Claim Incomplete for Processing; No Consideration

Reminder: If the undelivered letter from the list above, is for Identity Theft (IDT), Centralized Authorization File (CAF), Reporting Agent File (RAF) or Refund Inquiry (RI), it must be forwarded to the originating office.

Sort all undeliverable mail, other than notices, by name or employee number of originator and forward to respective areas.

(3)   **Identity Theft** - The following specific undelivered mail (including the105C Letter and the 106C Letter) must be routed to the appropriate Identity Theft team for resolution:

- 4281C Letter - IM Breach Notification Letter - Authorized Use Only
- 4402C Letter - ID Theft (Self-Identified) - AM AC 504 Notification Letter)
- 4403C Letter - ID Theft - IPSU Acknowledgement/Resource Info/Point of Contact
- 4524C Letter - Identity Theft Assistance Request (ITAR)
- 4674C Letter - Identity Theft Post-Adjustment Victim Notification Letter (For use By AM When TC 971 AC 506 is input)
- 5835C Letter - Identity Theft Victim's Request for Copy of Fraudulent Returns, **must** be returned to the originating Identity Protection Specialized Unit (IPSU) employee for needed actions.
- CP 01C - We Have Verified Your Documents to Support Your Identity Theft Report

Caution: For IDT employees, if there is an identity theft indicator on the account, other research must be performed to ensure that the addressee is the intended taxpayer, or if the correspondence should be destroyed and not resent. See IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related identity Theft - IMF Identity Theft Indicators, for help in recognizing identity theft tracking indicators. For any of the ID Theft Letters identified above, this includes the 105C Letter and 106C Letter, add a case note on CII to show the address or other information (e.g., unable to locate) from the undelivered mail..

(4)   **Return Preparer Misconduct** - The following specific undelivered mail must be routed to the Identity Theft Victim Assistance (IDTVA) Return Preparer Misconduct (RPM) teams:

- 5955C Letter - Return Preparer Misconduct - Case Incomplete for Processing Request.
- 5956C Letter - Return Preparer Misconduct (RPM) - Resolution Closing Letter.

(5)   **Centralized Authorization File (CAF)** - The following specific undelivered mail will be routed to the correct Centralized Authorization File (CAF) team for resolution:

- 861C Letter - Power of Attorney, Tax Information Authorization and/or U. S. Estate Tax Return (Forms 2848, 8821, or 706) Incomplete for Processing
- 1727C Letter - Power of Attorney Representative Number
- 2673C Letter - Representative or Appointee/Taxpayer Response
- 2675C Letter - Power of Attorney Termination Response
- 4527C Letter - CAF Designation Level H and/or Level I Rejection Letter
- CP 547 - We Assigned You a Centralized Authorization File (CAF) Number

- All CP Notices and letters marked "CAF COPY"

(6) **Reporting Agent File (RAF)** - The following specific undelivered mail will be routed to the Reporting Agent File (RAF) team for resolution:

- All CP Notices and letters marked "RAF COPY"

(7) **Refund Inquiry (RI)** - As of March 2015, the Refund Inquiry teams no longer take any action on any undelivered CP notices or C Letters specific to the Refund Inquiry Program, including those with the yellow USPS address sticker.

Reminder: Undelivered refund checks and limited payability notices have maximum time frames for processing. Refer to IRM 3.30.123.13.2, Undelivered and Limited Payability Refund Checks, for specific processing time frames.

(8) **Statute** - The following specific undelivered mail must be routed to the appropriate Statute team for resolution:

- 112C Letter - Payment/Overpayment/Credit Applied; No Record of Return Filed

Reminder: The undelivered 112C Letter should be referred to the Statute Team **only** if the undelivered letter is for a statute year tax return.

(9) The above list **includes** the Spanish version of the letters and notices.

(10) For a complete list of notices and letters that can be destroyed as classified waste see IRM 3.13.62-53, Undeliverable CP Notice and C-Letter Distribution and Mailing Guides.

(11) If the undelivered mail is a letter requesting more information (suspense file) from the taxpayer or authorized representative, forward to the initiator. The initiator must update the suspense period to reflect the reissuance of correspondence. Include a note on case history sheet or case note on CII.

(12) Any mis-routed undelivered mail received from Campus Mail Operations must be forwarded to the proper area (Compliance, Exam, etc.) for resolution.

21.3.3.4.11.1.1
(10-01-2019)
Undelivered Mail Procedures for Accounts Management

(1) The following procedures apply to the letters and notices identified in IRM 21.3.3.4.11.1, Undelivered Mail Received from Campus Mail Operations.

(2) If the undelivered mail is not treated as classified waste, it must be date stamped with the IRS received date in a conspicuous place. Campus Mail Operations usually date stamps the case before sending the case to AM. If it does not have an IRS received date stamp, AM must stamp the received date before closing the case.

(3) When undelivered IRS-initiated correspondence is received, research Master File (MF) for an updated address. If the undelivered mail has a yellow address sticker provided by the U.S. Postal Service (USPS) on original envelope, compare the yellow label entity to the name and address using the following Command Codes (CC) ENMOD, BMFOLE, or IMFOLE to verify it is the same taxpayer.

Note: Compare the cycle of current MF address to see which address is the most current. For example, if the yellow label shows "John Q Doe", review of

ENMOD/IMFOLE shows "John Public" and the address cycle is prior to the address on the yellow label, this identifies this is the same taxpayer with a more current address.

(4)   If a new address **is** found, use the following procedures:

- Recompute the penalty and/or interest on all balance due letters or notices more than seven days old.
- Send the 2788C Letter, Undeliverable Mail - New Address Verification , or the appropriate C-Letter if a new address is found.

  Caution: **Do Not** update MF strictly based on the yellow sticker address provided by USPS. Use the address on USPS yellow label to only re-issue the letter after research is conducted and it is determined that the USPS yellow address label is the most current.

- Include a copy of Form 8822, Change of Address, when returning correspondence to individual taxpayers and filers of the Form 706/Form 709 series. Include a copy of Form 8822-B, Change of Address or Responsible Party - Business, when returning correspondence to BMF, EO, and EP taxpayers.

- Attach a copy of the undelivered mail to the appropriate C-Letter.

(5)   If the undelivered mail is a certified letter take the following action:

- **Do Not** send the 2788C Letter, Undeliverable Mail - New Address Verification, if a new address is found.
- Re-mail the entire undelivered certified letter (including the envelope) unchanged to the new address in another envelope. It is not necessary to re-mail the letter certified. **Do Not** issue a new letter.
- Include the proper change of address form (Form 8822/Form 8822-B) as required.
- Input a history item on AMS that the undelivered certified letter was re-mailed.

For more information on undelivered certified mail see IRM 25.6.1.6.2 (3), Identifying Undeliverable Mail.

(6)   If a new address is **not** found and MF shows the same address as on the undelivered mail, use the proper form to associate the undelivered mail to the controlling DLN for the tax period.

- Forward the case to Return Files (unless a local agreement has been reached with Files to associate in an alternative manner).
- A TC 290 for $.00 is necessary when associating items with electronically filed returns.

  Reminder: Undelivered mail is not scanned into the Correspondence Imaging Inventory (CII). However, if undelivered mail is erroneously scanned into CII, do not print and associate with the controlling DLN.

(7)   An undelivered RIVO certified 105C Letter/106C Letter may be received in Accounts Management. These letters can be identified by a range of IDRS numbers between 148100000 – 1487900000 and the Austin RIVO address of:

Stop 6579
3651 S Interregional Hwy 35
Austin, TX 78741-0053

When an undelivered RIVO issued 105C Letter/106C Letter is identified, use the following guidance for processing:

- Route to RIVO (at the above address) if the certified letter provides a better address. This will be shown by a yellow sticker or a handwritten forwarding address.
- Destroy as classified waste if the undelivered RIVO certified letter does not provide an updated address (yellow sticker or handwritten forwarding address).
- If the undelivered RIVO letter was scanned into CII in error and does not have an indication of an updated address, close the CII base, and input a case note that states "RIVO 105C (or 106C) Ltr CW" or similar language.

For more information on undelivered RIVO certified mail see IRM 25.25.7.5, Unclaimed Mail / Undelivered Mail.

21.3.3.4.11.1.2
(10-01-2019)
Undelivered Mail Time and Volume Reporting for Accounts Management

(1) The following guidance is provided to determine the appropriate instances for reporting time and volume to production. Time and volume should only be reported to a production program if an IDRS action is taken by a Customer Service Representative (CSR). The following examples are not all inclusive.

Example:

-Inputting a change of address
-Re-calculating the IDRS balance due to resend the notice to a new address
-Inputting an adjustment to release a freeze on the account, etc.

(2) If the time involved in processing undeliverable mail does not require IDRS action, the time is reported to the clerical function. The following examples are not all inclusive.

Example:

-No action cases
-Classified waste/"burn items."

(3) The IAT Undeliverable Tool is available for use and **MUST ONLY** be used if closing an Undeliverable WITH an IDRS action. If no IDRS action is required **Do Not** use the tool. An IAT Undelivered Mail job aid is available, see *IAT Undel Tool*.

(4) Accounts Management will report time to process undelivered mail as:

Function	IDRS time reporting	non-IDRS time reporting
IMF Undelivered Mail	710-40006	790-40006

Function	IDRS time reporting	non-IDRS time reporting
BMF Undelivered Mail	710-10005	790-10005
EP Undelivered Mail	710-72801	790-10005
EO Undelivered Mail	710-13107	790-10005

(5) For employees in Statute and Accounts Maintenance Refund Hold (AMRH), report the time using the appropriate time codes for the transcript associated with the undelivered mail.

(6) If the clerical function will be taking the necessary action on the undelivered mail, use the applicable 790 function code to report the time accordingly.

21.3.3.4.12
(10-01-2023)
Miscellaneous Elections and Forms

(1) Miscellaneous elections and forms include:

- Special forms requiring exception handling and maintenance.
- Loose forms or schedules that should have been attached to a tax return when it was submitted but are detached due to incorrect processing or sent in separately by the taxpayer.
- Computer Paragraph (CP) notices are generated by the IRS to notify employees or taxpayers of a special circumstance on an account requiring action.

(2) Forward elections filed under the sections of the IRC listed below to Return Files function for association with the original income tax return. If research shows no return has been filed, return the document(s) to the taxpayer on Form 14219, Return of Documentation to Taxpayer. Request that the document(s) be resubmitted when the taxpayer files a return.

- IRC 243
- IRC 103

(3) A person who realizes a gain or other income because of an exchange to which IRC 367(b) applies must file a notice of such exchange on or before last date for filing a federal income tax return for taxable year in question. Route these notifications to Examination Classification function.

(4) Form 5213, Election to Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit, is filed under IRC 183(e). Upon receipt, route to field office to attention of Planning and Special Programs Manager, Examination function. Indicate on transmittal document that Section 183(e) elections require follow-up action on subsequent returns. Send elections to field office with jurisdiction over address of taxpayer on Form 5213.

Note: Please refer to IRM 3.10.72-9, Form 5213 Routing to Planning and Special Programs (PSP), for further guidance.

(5) Route all elections with a notation "Filed under IRC 2032A" or containing a reference to Form 706, United States Estate Tax Return, Valuation Election, to the Estate and Gift Tax Operation at the Cincinnati campus. See IRM

21.7.1.4.4.3, Estate and Gift Inquiries - Accounts Management, for mailing address. If a claim is attached to election, route both claim and election to Estate and Gift Tax Operation.

(6) Taxpayers may submit letter requests to retain (or adopt) a fiscal tax year under the Subchapter S Revision Act of 1982. Route these requests to Entity Control.

(7) If a request for redemption of registered securities, input TC 930, push code, to associate the request with the "**Registered Owner**" corporation's income tax return for period that includes "**Date Paid**".

Note: An input of TC 930, push code, is not necessary when working a CII case.

(8) Associate a request identified under IRC Section 936 for Revocation of an Election to be Treated as a Possessions Corporation, as set forth in Treasury Reg. Section 1.936-7(d), with the original return.

(9) Route Form 8546, Claim for Reimbursement of Bank Charges, per the chart below:

If the issue involves	Then route request to
A lost or misapplied payment	Campus Accounting Attn: DCF (Dishonored Check Function)
Erroneous levy	Appropriate ACS Support (ACSS) Site
DDIA processing error on the part of the IRS	ACS Support (ACSS) Stop 5050, P-4 333 W. Pershing Rd. Kansas City, MO 64108

(10) Route election or Form 8023, Elections Under IRC 338 for Corporations Making Qualified Stock Purchases, shown below to field office with jurisdiction over purchasing corporation (or common parent of purchasing corporation if a consolidated return is filed) listed on election or Form 8023. If unable to determine correct field office, route election to SBSE Exam Classification. Use the purchasing corporation's address in box 2a of Form 8023 to determine correct field office as shown below.

   a. IRC 338(h)(10) election for target corporation listed in Section B of Form 8023
   b. IRC 338 election for target corporation listed in Section B of Form 8023
   c. An IRC 338 Election for target corporation, in addition to one listed in Section B of Form 8023 (e.g., a combined or multiple election); or
   d. Any other election on Form 8023

(11) Follow the table below for IRC 83(b) - Election to include Certain Restricted Property in Gross income or IRC 83(i) - Election to include Certain Qualified Equity Grant in Gross income.

If	Then
A paper return was filed	Associate the election with the related return. ***Note:*** The related return is Form 1040 return for SSNs or Form 1120 series return for EINs.
An electronic return was filed	a. File the election using TC 290 .00; use a non-refile block series. See *Doc 6209, Section 4*, for the appropriate non-Refile Blocking Series. b. **Do Not** use an "attachment" or an "association" form for routing to Files.
There is indication a return will be filed	Input TC 930 if the election **was not** scanned into CII. Refer to IRM 21.5.1.4.4.2, TC 930 Push Codes. If the election was scanned into CII, **Do Not** use push code procedures. Refer to IRM 21.5.1.5.7(3), CII Push Codes.
No indication a return has been filed or will be filed, **Do Not** return the election to the taxpayer	Forward the election to be filed in the Alpha File. IRM 21.5.1.5.3 (2), CII Source Documentation, states that if the election is scanned into CII, the Alpha file association is not needed.

Note: If the taxpayer or the authorized representative requested an acknowledgement of the election, Submission Processing must follow IRM 3.10.72.5.4, Date Stamping Acknowledgements. If an interim was issued systemically by CII, you must send a closing letter.

(12) IRC 7430 allows a taxpayer who prevails before the IRS in an IRS administrative proceeding to request reimbursement of reasonable administrative costs incurred in defending the taxpayer's position. Route all requests for IRC 7430 administrative costs awards to Appeals unless the request is addressed to a specific IRS employee or IRS office. Presently, there is no IRS form for requesting IRC 7430 administrative costs award. Taxpayers and their representatives may file such a request by mailing a letter or Form 843, Claim for Refund and Request for Abatement, to the IRS. If unsure whether the Form 843 is requesting an IRC 7430 administrative costs award, please consult with the lead or manager.

(13) Rev. Proc. 2011-34 provides guidance for qualified real estate professionals to make a late election to aggregate all interests in rental real estate as a single activity. Refer to IRM 21.5.3.4.16.12, Late Election by Real Estate Professionals - Revenue Procedures 2011–34, for processing guidance.

(14) Refer to IRM 3.10.72, Receiving, Extracting, and Sorting, for proper routing instructions for other types of elections or notification. If routing instructions are NOT in the IRM 3.10.72 and are NOT identified specifically in these instructions, route the election to Return Files function for association with the return. Underline the name-control on all items routed to Return Files function and enter MFT and tax period in top margin.

21.3.3.4.13
(10-01-2016)
CP 575 Notices - Assigning an EIN

(1) A CP 575 Notice is systemically issued to the taxpayer when the Employer Identification Number (EIN) is successfully assigned. See IRM 21.7.13.7.8, Computer-Generated Notices to Taxpayers, for more information on the CP 575 notices.

21.3.3.4.13.1
(10-01-2019)
Correspondence Attached to the CP 575 Notice Worked by Accounts Management (AM)

(1) Most BMF entity change requests can be made by AM BMF employees. However, if the correspondence is requesting an update or change to the primary name line, see IRM 21.7.13.6.5.6, Authority for Making Primary Name Line Changes, for more information. The authority for making changes to a primary name line is delegated to the BMF Entity function. Any correspondence requesting a change to the primary name line must be routed according to the state mapping. See IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity, for more information.

Exception: Correspondence requesting a primary name line change for a Large Corporation, an account with Large Corporation Indicator (LCI), is handled by the Large Corporation Teams located in Cincinnati and Ogden. These requests must be routed accordingly. See IRM 21.7.1.4.11, Large Corp Unit, for more information.

(2) The following correspondence attached to a CP 575 Notice is worked by AM:

- Correspondence requesting an EIN be reactivated; see IRM 21.7.13.4.2.6, Reactivating an EIN (TC 000), for more information.

- Correspondence requesting a change or modification to the filing requirements; see IRM 21.7.13.6.5.2, Authority for Changing Filing Requirements. Ensure any filing requirements being added are compatible with posted filing requirements. If not, first delete the incorrect code, then separately add the correct code using a posting delay of 1 cycle to avoid creating an unpostable transaction.

- Correspondence or questions about why an entity was established.

- Correspondence about EIN prefixes 69/70; see IRM 21.7.13.2.4.1, EIN Prefixes No Longer Available for Assignment, for more information.

- Correspondence requesting a change in the business operation date (no account activity); see IRM 21.7.13.3.2.3, Business Operational Date (Form SS-4, Line 11), for more information.
- Correspondence requesting a change in wages paid date (no account activity), if the business has employees, and the date the business began paying its employees changed; see IRM 21.7.13.3.2.4, Wages Paid Date (Form SS-4, Line 15), for more information.
- Correspondence received about verification of the EIN assigned; see IRM 21.7.1.4.7.1, Employer Identification Number (EIN) Verification and Requests for the 147C Letter, EIN Previously Assigned, for more information.

Note: The types of EIN correspondence identified above may not be all inclusive.

21.3.3.4.14
(10-01-2004)
Misdirected Mail

(1) Correspondence that should not have come to the IRS is received from two principal sources:

- The U.S. Postal Service (USPS)
- Sender

(2) Return packages to USPS when they made the error.

(3) After determining that correspondence is a return that should have been filed in one of the locations listed below, send it to correct jurisdiction. Otherwise, return to sender.

   a. A state of the U.S. or a local jurisdiction
   b. District of Columbia
   c. Commonwealth of Puerto Rico or a territory of the United States

(4) If it is an original return that should have been filed in a foreign country, return it to sender, if possible. If it is undeliverable, forward to State Department addressed as follows:

   Consular Officer American Embassy (Name of foreign capital city only)
   Department of State
   Washington, DC 20520

(5) **Do Not** include name of foreign country in address.

(6) Whenever such misdirected mail is found to contain a remittance, follow instructions in IRM 3.8.46, Discovered Remittances, if remittance is cash. If other than cash, follow instructions in IRM 3.10.72, Receiving, Extracting, and Sorting.

21.3.3.4.15
(10-01-2019)
Taxpayer Inquiry Referrals

(1) Transship referrals to campuses using Form e4442 / 4442, Inquiry Referral, Enterprise Electronic Fax (EEFAX or **ee-Fax**), Correspondence Imaging Inventory (CII) or transmit by telephone. Field offices may use messenger or mail service to transship referral cases when background material must be sent with case. Referrals can be made to a campus from the field level, from another campus, or from within the campus after research of all available data does NOT resolve inquiry.

(2) If an IDRS control base already exists on a referral case, update and reassign the case to the required function. Control routine case referrals on IDRS following guidelines in IRM 21.5.1.4.2.2, Integrated Data Retrieval System (IDRS) - Control Procedures.

(3) Designated Personnel at the campus will process referrals to completion or transfer the case to the correct area if more action is required for final resolution of inquiry.

(4) Maintain control to ensure that a written reply is made to the taxpayer on referrals within 30 calendar days of IRS received date. If a final reply cannot be issued within this timeframe, issue an interim reply in writing or by telephone to the taxpayer. Resolve the referral as soon as possible.

(5) If an interim letter was sent from a field office, there is no need to send another letter from the campus.

(6)   Campus replies directly to the taxpayer in all cases except those in which a previous agreement dictates that the reply should go to referral resolution point in field office. See IRM 13.1.7.2, TAS Case Criteria, and IRM 13.1.17, TAS Case Transfer Process, for procedures for TAS referrals.

(7)   When replying to a taxpayer by telephone:

1.   provide your name and identifying number.
2.   provide your telephone number if taxpayer must furnish more information.
3.   inform the taxpayer if the telephone number is not toll-free.
4.   update the case history in AMS/CII with the record of telephone conversation.

(8)   If referred inquiry relates to an assigned field case (Taxpayer Delinquent Account (TDA) or TDI), forward to campus Collection Operation (CSCO); **Do Not** establish IDRS control.

21.3.3.4.16
(10-01-2015)
Outgoing
Correspondence

(1)   This section provides instructions for preparation and review of C letters, SC letters, special letters, and handwritten replies.

(2)   The CORRESPONDEX (CRX) letter generating system is the letter writing system for the Internal Revenue Service. There are over 600 letters available for use to fit almost every tax situation. Use CRX to generate letters to taxpayers through the Integrated Data Retrieval System (IDRS). Currently, letters without attachments are printed at the two National Print Sites located in Detroit and Ogden. Letters with attachments print in your jurisdictional campus.

(3)   Effective June 30, 2013, the Correspondex Expert System (CES) Letter Tool used in conjunction with LPAGE, was obsoleted as a letter tool application primarily due to compatibility issues with Windows 7. The Integrated Automation Tool (IAT) **Letters Tool** was mandated for use replacing the CES.

(4)   A searchable database with read only versions of current letters is available through SERP and has replaced the hard copy of Document 6548 (CORRESPONDEX). See *Correspondex Letters*, for a complete listing of letters on SERP.

(5)   More information can be found in IRM 2.4.6, Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVW. Also, refer to CORRESPONDEX Job Aid on SERP under Letters/Forms/Pub tab.

(6)   Preparer Guidelines - IRS sends correspondence to taxpayers to solicit information necessary to perfect returns and documents being processed. It also responds to taxpayer inquiries.

21.3.3.4.16.1
(10-01-2019)
Preparing Outgoing
Manually Generated
Correspondence

(1)   Section 3705 of the Restructuring and Reform Act of 1998 provides that any

"manually generated correspondence" shall include in a prominent manner, the name, telephone number, and unique identifying number of an employee who can be contacted with respect to correspondence. Any other correspondence shall include a telephone number of a person who may be contacted with respect to the correspondence.

(2) The term **manually generated correspondence** is defined as any correspondence issued that is non-systemically generated and must contain certain elements listed in (1) above. The IRS employee issuing the correspondence is:

   a. Exercising judgment in working or resolving a specific taxpayer identified issue.
   b. Requesting the taxpayer provide other case-related information to resolve the issue and the corresponding employee is in the best position to respond to all issues raised in the taxpayer's correspondence. The IRS employee must use sound business judgment to determine the provision's applicability.

Reminder: Don't apply the provision to general correspondence where the question could be resolved by any IRS employee.

(3) Manually generated correspondence may include:

   a. Correspondex Letters (C Letters)
   b. Local letters
   c. Quick notes, Form 5260
   d. Computer generated Reasonable Cause Assistant (RCA) denial letters

(4) Provide an accurate balance due in manually generated correspondence when requested by a taxpayer or the authorized representative. See IRM 21.3.3.4.2.2.1, Required Information for Interim Letters and Closing Letters, about accounts with an installment agreement (status 60).

21.3.3.4.16.2
(01-06-2016)
Preparing Outgoing Non-Manually Generated Correspondence

(1) **Non-manually generated correspondence** may be issued because of a taxpayer or the authorized representative contact by telephone or in writing. Non-manually generated correspondence may be issued to the taxpayer or the authorized representative due to the following:

   a. Filing a return
   b. Issuance by an automated system
   c. Requests for information on an account
   d. Request for a current balance due
   e. Tax law matter.

Note: The above list is not all inclusive.

(2) Non-Manually generated correspondence may include:

   a. Correspondex Letters (C Letters)
   b. Local letters
   c. Quick notes, Form 5260

Reminder: Another letter is not necessary if the notice is generated within the time frames and guidelines of Policy Statement P-21-3 because of an adjustment or credit transfer. The notice must address all the questions raised by the taxpayer or the authorized representative. A systemically generated notice will include the current balance due.

21.3.3.4.16.3
(10-01-2023)
**Issuing Outgoing
Correspondence**

(1) The following guidance applies to all outgoing correspondence.

(2) Computer Generated letters are considered pattern letters when they are intended for dissemination to 10 or more persons. These letters are numbered per IRM 1.17.1, Organizational Description, Authority, Role, and Responsibilities, and IRM , Publishing Management. Form letters, pattern letters, and pattern paragraphs are prescribed by Headquarters for use in area offices.

(3) **Do Not** make changes to text format, date of issue (or revision), or physical characteristics of these letters and paragraphs without prior Headquarters approval. Quick Notes that are computer generated must be forwarded to Headquarters for approval. See IRM 25.13.1, Taxpayer Correspondence Services, to request an update or to change an existing letter.

(4) When corresponding with a taxpayer concerning Social Security Administration (SSA) matters, include the Establishment Number as part of address if it is associated with the Form 941 correspondence that generated the inquiry.

(5) Correspondence received from the taxpayer or the taxpayer's authorized representative requesting research, information, or action to an account must be answered.

Exception: If the taxpayer will receive a notice because of an adjustment or credit transfer and the notice addresses all taxpayer's questions, another C-Letter is not required. The notice must be issued within Policy Statement P-21-3 time frames and guidelines.

When replying to the taxpayers or the authorized representative using pre composed and self-composed letters, the 3064C Letter, IDRS Special Letter (formerly known as C note), or Quick Notes on Form 5260, take the following actions:

- Begin the letter by indicating that this is a reply to a taxpayer's or a practitioner's letter or correspondence of a certain date. If the taxpayer's letter is not dated, see IRM 21.3.3.3.4, Quality and Timely Responses. If the correspondence is in the form of a fax, use the date the fax was transmitted to us. If correspondence is received from a Taxpayer Assistance Center, use the IDRS received date. (See IRM 2.4.6, Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVW.)

  Reminder: The information above on correspondence dates does not apply to internal transcripts or amended returns. Refer to separate functional IRMs for these scenarios on what date to use, if required, to resolve the issue.

- Use references furnished in the inquiry or those secured during research, such as tax period, type of tax, specific tax return such as 1040A, etc., SSN/EIN, date of the letter, or symbols. This is particularly important in the case of large corporations or tax practitioners who may have several matters pending action.
- When it is determined that a reference is needed, enter it on the **Reference** line if provided or above the salutation if sufficient space is provided. Reference data serves a dual purpose for both the taxpayer/ tax practitioner as well as the IRS for association and correct disposition. See IRM 21.3.3.4.19 Initiation of C Letters, and IRM 21.3.3.4.21, Quick Notes and 3064C Letters (C-NOTES).

> *Example:* Your letter dated 10/11/23, Payroll Div.; P.D.S.; Re: John Doe, 000-00-0000

- Indicate action taken, even if it is exactly what the taxpayer requested. Indicate tax form and period to which the C-Letter responds.
- Tell the taxpayer a specific length of time in which to respond to a request for information. Tell the taxpayer what action(s) IRS plans to take in plain, polite, nonthreatening language if a timely response cannot be given.
- Avoid using IRS jargon in taxpayer correspondence such as "**202212**." Use plain language the taxpayer can understand. The tone of letter must be courteous and helpful. **Do Not** talk down to taxpayer through use of such phrases as, "**You failed to ....** ".
- Indicate on the C-Letter that an envelope is an enclosure when corresponding with a taxpayer or the authorized representative on a balance due account or when requesting more information.

  > *Reminder:* Enclose a bar-coded return envelope, or other return envelopes designated for special programs, when requesting more information from the taxpayer or the authorized representative.

- When the Taxpayer Identification Number (TIN) is known, it must be an integral part of a communication with taxpayer but placed where it cannot be seen through an envelope window, or on the outside of the envelope.
- Whenever the IRS requests other information from a taxpayer, or any time a taxpayer contacts the IRS with a question, ask the taxpayer for a telephone number and best time to call in the event clarification from the taxpayer is required. The suggested language is: "When you reply, please send us your telephone number and most convenient time for us to call so we may contact you if we need more information." **Do Not** request telephone numbers of taxpayers with foreign addresses. Always provide the appropriate return address on the C-Letter if issuing from correspondence or telephone contacts.

  > *Exception:* When issuing "C" letters, such as a 681C Letter and a 2273C Letter, assistors use the Compliance Services Collection Operations (CSCO) campus return address and are required to follow the guidelines in IRM 5.19.1.6, Methods of Payment. For other common "C" letters, such as a 1721C Letter and a 147C Letter, assistors would continue to follow IRM 21.3.3.4.16.1, Preparing Outgoing Manually Generated Correspondence, or IRM 21.3.3.4.16.2, Preparing Outgoing Non-Manually Generated Correspondence guidelines.

(6) Check the correspondence from the taxpayer, verifying that all necessary adjustments have been made and the taxpayer's issue is resolved. For more information see IRM 21.5.2.4.19, Verifying Complete Adjustments.

> *Reminder:* When reviewing account actions or sending correspondence, employees must use CC **CMODE** (change mode) when applicable to access and update taxpayer records on another Campus' database. Refer to other functional IRM guidance for when this is necessary.

(7)   If correspondence is received from an unauthorized third party expecting a response, follow IRM 21.3.3.4.16.4, Correspondence Contacts, for the correct action.

(8)   Preview the letter input for correct fill-ins and composed paragraphs. See IRM 21.3.3.4.22, Review of Outgoing Correspondence, for more information. Ensure the letter is sent by looking to see the **request completed** screen.

Note: For CII/AM users only, view the letter before sending. Capture the appropriate screen in CII per IRM 21.5.1.5.1(8), CII General Guidelines.

21.3.3.4.16.3.1
(12-19-2023)
When to Respond

(1)   Sending correspondence or notices from the IRS when needed is critical to a taxpayer's understanding on what is happening with their inquiry. Sending excessive letters can lead to confusion for the taxpayer. See *IRM 21.3.3.4.2. 2*(7), Interim Responses, for more information. If there is not a requirement to send a letter or notice, avoid doing so unless you feel it is necessary or another functional IRM requires a response.

(2)   Other functional IRM guidance may provide an option for direct contact instead of sending correspondence or a notice. If direct contact is made instead of a letter or notice, provide contact history on the account per approved guidelines.

(3)   The following list provides situations that require response to the taxpayer other than those already given in IRM 21.3.3. This list is not all inclusive:

- When directed by other functional IRMs to send a notice or a letter.

    Reminder: Correspondence MUST be sent to the taxpayer if a letter is required and a notice is held or will not issue. For example: A CP 21 series/CP 22A is not issued if the account balance is zero and an adjustment, CC REQ54, for TC 290 .00 is input with ONLY item reference number (IRNs) changing numerical data - NOT TAX (e.g., IRN 886, 887, 888, 889, 892, 895, 896, etc.). However, a CP 21 series or CP 22A will be issued if the account was in balance due status before the adjustment was input. OR if hold code 3 is used with an adjustment, correspondence must be sent to the taxpayer if a response is required.

- When abating a penalty for First Time Abate (FTA). See *IRM 20.1.1.3.3. 2.1*, First Time Abate (FTA), for guidelines.
- When sustaining penalties, see *IRM 20.1.1.3.5.3*, Taxpayer Not Entitled to Relief, for guidelines.
- When there is a change to the Record of Federal Tax Liability (ROFTL) such as a CP 207 or CP 207L response, an amended record requiring a penalty change, or the revised schedule is not legible, not complete, or has negative amounts per IRM 20.1.4.21.2, Revised Record of Federal Tax Liability (ROFTL) Provided.
- When a 2645C Letter and/or a 2644C Letter, or other applicable notice or letter providing an extended response time to the taxpayer is issued and the action taken will not generate a notice to the taxpayer.

Reminder: Work that meets criteria in *IRM 21.3.3.2*(3), What is the Definition of Correspondence? - Policy Statement P-21-3 Exclusion List, that has **not** had an interim letter issued, does not require a response unless directed by another IRM or deemed necessary by you.

(4)   When a C-Letter must be sent, the following list provides suggested or
       requested C-Letters to use. This list is not all inclusive:

- Use a 167C Letter when requesting a copy of a check per IRM
  21.5.7.4.5(2), Letters and Notices.
- Use a 672C Letter when required to acknowledge a payment per IRM
  21.5.7.4.5(1), Letters and Notices.
- A 282C Letter or other applicable letter is to be used when requesting
  an original return. See IRM 21.5.1.4.4, Processing of Loose Forms or
  Schedule, for more information.
- Use a178C Letter or a 324C Letter to request additional information
  needed to complete processing of a claim. Refer to the various func-
  tional IRMs requiring the use of these letter options for more
  information.
- Use a 474C Letter or a different letter that will best explain the situation
  to the taxpayer when setting an initial math error code or responding to
  a taxpayer's response to a 12C Letter to give the taxpayer a detailed
  explanation of the error per IRM 21.5.4.5.1(1)(e), Setting the Initial Math
  Error Action.
- Use a 3050C Letter when responding to taxpayer inquiries related to
  EITC notices per IRM 21.6.3.4.2.7.13.2, Inquiries Concerning Earned
  Income Tax Credit (EITC) Math Error Notices.
- Use a 105C Letter or a 106C Letter as applicable when fully or partially
  disallowing a claim for adjustment per IRM 21.5.3.4.6.1(1), Disallowance
  and Partial Disallowance procedures.
- Use a 916C Letter when rejecting a claim or returning a claim for no
  consideration per IRM 21.5.3.4.6.3(1), No Consideration Procedures.
- Use a 4384C Letter when requesting additional information or rejecting
  a claim for adjustment for form 94X per various references in IRM
  21.7.2, Employment and Railroad Tax Returns, or IRM 21.7.9, BMF
  Duplicate Filing Conditions.
- IDTVA employees should refer to IRM 25.23.4.18.1, General IDTVA
  Letter Procedures, for the correct letter to send concerning IDTVA
  issues.

  Note: IRM 21.3.3 guidelines are to be used by IDTVA employees for
  other scenarios not provided in IRM 25.23.4.18.1 and for general
  guidelines on how to send quality and timely responses.

(5)   When possible, choose a letter that can preserve the audit trail on an account
       per IRM 21.3.3.3.4(6)(a), Quality and Timely Responses. The information in
       AM Frequently Used IMF/BMF Letter can provide letter suggestions for this
       purpose. If the suggested letter does not contain the needed paragraphs to
       address all taxpayer issues, another letter can be substituted if it will answer
       all taxpayer issues. If a single letter alone, even with the use of open para-
       graphs, will not answer all taxpayer issues, multiple letters with or without a
       notice may be issued.

21.3.3.4.16.3.2   (1)   In support of the Commissioner's Multilingual Strategy and *Executive Order*
(06-02-2023)   *13166*, Improving Access to Services for persons with Limited English Profi-
LEP Indicators on IMF   ciency (LEP), all employees must review an account for a Mail Filing Require-
Accounts   ment (MFR) code and Limited English Proficient (LEP) Indicator before issuing
                                IMF Correspondence.

(2) Only correspondence considered to be "important" should be translated. See IRM 22.31.1.5.2.1, Determining Importance to Limited-English Proficient (LEP) Taxpayers, to determine what is "important."

(3) The MFR code is found in position 34 on CC INOLES and displays a 2-digit format (nn). The LEP indicator is found in position 72 on CC ENMOD and displays a 3-character format (nnn). See IRM 13.1.6.9, Assisting Taxpayer with Limited English Proficiency, for more information.

Exception: This does not apply to systemically generated or automated letters.

(4) The following table provides instructions on determining what language to use when sending letters:

IF	AND	THEN
The LEP indicator is blank (*Form 1040 Schedule LEP* was not filed) or LEP indicator is "000",	The MFR code is not "07",	Send correspondence in English.
The LEP indicator is blank (*Form 1040 Schedule LEP* was not filed),	The MFR code is "07",	Send correspondence in Spanish if one is available. Otherwise, send the letter in English.
The LEP indicator is not blank and is something other than "000",		Follow directions to get a translation of the letter from Linguistic Policy, Tools, and Services (LPTS)

(5) For CII cases, see IRM 25.23.4.19.1, Translation Requests for Certain Languages - Other than Spanish, for procedures for translation. For non-CII cases, follow the same procedures except keep a copy of the documents with the case history per established guidelines.

21.3.3.4.16.4
(06-02-2023)
Correspondence
Contacts

(1) When furnishing a specific contact person in correspondence use the name of an actual IRS employee, unless a registered pseudonym is being utilized.

a. Include the name, telephone number, and employee IDRS identification number of a specified contact person in the letterhead or body of all manually prepared correspondence such as draft letters, 3064C Letters (formally known as the C-NOTES) and Quick Notes initiated when action taken does NOT close case (e.g., soliciting information needed to resolve an inquiry).

b. 3064C Letters and Quick Notes initiated when an action closes the inquiry does not require a telephone number of a specified contact person. For cases assigned to Taxpayer Advocate, refer to IRM 13.1.6, Casework Communications. Provide the taxpayer with a telephone number or include a toll- free number in the event other help is required.

c. The decision to include a contact paragraph, either selective or standard, or the decision that such a paragraph is not required, is made at the

Business Operating Division (BOD) Headquarters level. Although C, SC, and SC/SP letters may contain a contact paragraph, it is not required in all cases.

    d.   Include a specific contact name and phone number in the contact paragraph on a C, SC or SC/SP letter when that paragraph is selected, and the assistor is in the best position to respond to the taxpayer's inquiry.

    e.   A sample contact paragraph reads as follows: "If you have any questions about this matter, you may call us at (Phone Number) between hours of (Time) and (Time) including a time zone, and someone will be able to help you. Since there will be a long-distance charge to you if you are beyond the immediate dialing area of the campus, you may prefer to write us at the address on this letter or call the Internal Revenue Service office for your area."

(2)   When forwarding a case to another office, the taxpayer and the authorized representative must be notified when transferring the taxpayer's correspondence to another office for resolution by sending the 86C Letter. See IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office.

(3)   When an IRS processing error results in the issuance of an incorrect letter or notice, acknowledge the error, and include an apology in the appropriate C-Letter.

    •   Advise taxpayers of a specific reason(s) when the errors are discovered in processing that have caused or will cause processing delays.

(4)   Verify the Centralized Authorized File (CAF) to see if the representatives listed on the attached POA/TIA can receive copies of correspondence and any related enclosures prior to initiating a C-Letter. If there is no indication on the CAF the representatives listed can receive a letter, use the applicable paragraph in the letter to explain the representative is not authorized.

Reminder: Perform account research on all original Form 2848 or Form 8821 receipts. If the research determines that the POA/TIA has not been processed to the CAF, review the forms to ensure all essential elements are present on the authorization as per IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821. If all the elements are present, accept the completed unprocessed form and forward the original to the right CAF unit for processing. See IRM 21.3.7-1, State Mapping, Where to File, for routing Form 2848 and Form 8821 to the correct CAF unit.

(5)   Research the Centralized Authorization File (CAF) or the Reporting Agent File (RAF) when requests from a third party are received without authorization attached. RAF records third-party authorizations. If they are authorized to receive letters or notices on behalf of the taxpayer, they will receive duplicates of what is sent to the taxpayer. See IRM 21.3.9.2.2, Authorizations - Form 8655, Reporting Agent Authorization, for more information. If there is no authorization on file **and** the unauthorized third party requests a response be sent directly to them, do the following:

    a.   Initiate a 135C Letter, Power of Attorney Needed to Furnish Information, to the unauthorized third party advising the IRS is unable to provide requested information.

Exception: For BMF taxpayers **only** - If the correspondence from the un-
authorized third party is on the corporate or sole proprietor's
letterhead and the address matches the address of record, do
not send a 135C Letter to the unauthorized third party.

Caution: **Do Not** use the TIN of the taxpayer as a controlling device on a
135C Letter.

b.   Initiate the appropriate "C"-Letter to the taxpayer that includes an expla-
nation the information cannot be provided to the unauthorized third party.
See paragraph 6 of IRM 21.3.3.4.16.3, Issuing Outgoing Correspon-
dence, to ensure the taxpayer receives a complete response.

c.   Capture the "request completed" screen for command code (CC) LETER
according to IRM 21.5.1.5.1, CII General Guidelines. Notate on CII if a
135C Letter was sent to an unauthorized third party.

Note: Third party designees are authorized to receive information when requested
if their authorization is valid. See *Exhibit 11.3.3-1*, Quick Guide to the Powers
of Attorney and Tax Information Authorizations, for authorities granted and
acceptable time frames. If the designee is authorized, follow the instructions
below to respond. If the authorization period has expired, or the information
requested is outside of what they are authorized to receive, follow steps (5)
a) through c) above.

(6)   When issuing correspondence to third parties, other than authorized recipients
with a POA, overlay default salutation of **Dear Taxpayer.** Reference name of
entity, e.g., **Dear ABC Bank,** if there is enough space. Otherwise, use **Dear
Sir or Madam.**

(7)   Document all outgoing correspondence and include the date of correspon-
dence on Form 5706, Case History Sheet, or equivalent documentation.

(8)   Use Form 5703, IDRS Letter Enclosure, to associate enclosures with a
C-Letter. Attach the Form 5703 to the enclosure and send to the area
preparing package for mailing within three days of date of the letter input.

Reminder: Include copies of the letter enclosures for the authorized representa-
tive(s), as applicable.

Exception: Field Assistance (FA) employees **only** - use Form 14219, Return of
Documentation to Taxpayer, instead of Form 5703 when required to
return documents to the taxpayer and/or the authorized representative.
FA employees **must** indicate in the C-Letter to the taxpayer and/or the
authorized representative, the documents (enclosure) will be received
under separate cover.

21.3.3.4.16.5
(05-20-2024)
**Corresponding on a
Deceased or Legally
Disabled Taxpayer's
Account**

(1)   A fiduciary is a person to whom property or power is entrusted, for the benefit
of another. A fiduciary for income tax purposes is a person who holds in trust
an estate to which another has the beneficial title or in which another has a
beneficial interest or receives and controls income of another. This relationship
occurs most often in cases involving:

a.   A deceased taxpayer or

   b.   Legal disability - In situations where a taxpayer has been deemed disabled and unable to take care of their own affairs.

(2) Form 56, Notice Concerning Fiduciary Relationship, is used by an individual to notify the IRS of a fiduciary relationship. Other legal documents establishing fiduciary relationships can be substituted for the Form 56.

(3) If the IRS has been notified as to the existence of a fiduciary relationship, a letter must be mailed to the fiduciary's mailing address. Sample formats are discussed below:

- **DECD taxpayer:**
  John Brown, DECD,
  Richard Doe, Executor
  (Richard Doe's address)
- **Legal Disability:**

  John Smith,
  Howard Doe (Enter proper title of fiduciary)
  Howard Doe's address

(4) If the name of the fiduciary cannot be obtained or if there is not sufficient time remaining on the statutory period of limitations, address the C-Letter for a deceased taxpayer as follows:

John Doe, DECD
John Doe's address

(5) When a fiduciary relationship cannot be established on a case involving a taxpayer under legal disability, address the C-Letter as follows:

John Doe,
John Doe's address

21.3.3.4.16.6
(12-19-2023)
Deceased Taxpayer Correspondence, Joint Return Filed

(1)   If one spouse has died since the joint return was filed, enter **DECD** after the decedent's name, address the correspondence as discussed in the paragraphs below.

(2) If the IRS has not been notified as to the existence of a fiduciary relationship, a letter is addressed as follows:

John Brown, DECD,
and Mary Brown
John and Mary Brown's last known address

(3) If the IRS has been notified as to the existence of a fiduciary relationship, a second copy of the C-Letter must be prepared, addressed as follows:

John Brown, DECD,
Richard Doe, Executor, and Mary Brown
Richard Doe's address

and

John Brown, DECD,
Richard Doe, Executor and Mary Brown
Mary Brown 's last known address

(4) "Surviving Spouse" may also be added after the name (Mary Brown in the above examples).

Exception: Compliance employees **only** - See IRM 5.5.4, Collecting Actions on Insolvency and Decedent Cases, when filing a Notice of Federal tax Lien (NFTL), and notices such as a final demand letter or Collection Due Process (CDP) notice for specific guidance when corresponding on a decedent account.

21.3.3.4.16.7 (12-19-2023) **Corresponding to Incarcerated Taxpayers**	(1) Correspondence from an incarcerated taxpayer can be identified by one of the following indicators (this list is not all inclusive): • A prisoner ID number is following the taxpayer's name • The return address is a correctional facility • The envelope is stamped indicating this is prisoner correspondence • A taxpayer statement is enclosed stating they are incarcerated (2) When it is necessary to respond to an incarcerated person, take the following steps: • If a prison address is provided by the taxpayer or authorized representative with signed correspondence or a signed address change form, update the address on IDRS. Also update the prisoner number, if available, on the secondary name line at the same time the address is updated to avoid undeliverables. See paragraph 4, note in IRM 21.2.4.3.6, Undeliverable Correspondence, for more information. • Do not update the prison address on IDRS or send confidential information to a prison address if the request is from a third party. See IRM 5.19.2.6.4.5.7, IMF Response Taxpayer Incarcerated, for more information. • If the case is closed in CII, capture the letter per IRM 21.5.1.5.1(8), CII General Guidelines.
21.3.3.4.17 (10-01-2019) **Pseudonyms**	(1) For purposes of anonymity, employees have the option of using only their last names on correspondence. Employees who have contact with the public, and do not believe use of only their last names provides sufficient anonymity, may ask to use a pseudonym. (2) Section 3706 of the IRS Restructuring and Reform Act of 1998 authorizes the use of pseudonyms for IRS employees only if adequate justification is provided by the employee and its use is approved by the employee's supervisor. Justification may include protection of the employee's personal safety, by shielding the employee from physically, financially, or emotionally threatening actions. (3) Refer to *IRM 10.5.7*, Use of Pseudonyms by IRS Employees, for detailed procedures.

21.3.3.4.18 (10-01-2012) **Guidelines for Sending Correspondence to Typing or Terminal Operator**	(1)	The Typing function receives Form 3696, Correspondence Action Sheet, from various areas within the campus. These forms request preparation of a form (SC) letter, pattern letter, or special letter.
	(2)	Except as provided in IRM 21.3.3.4.21, Quick Notes and 3064C Letters (C-NOTES), all correspondence must be typed.
	(3)	See IRM 21.3.3.4, Correspondence Procedures, for specific instructions on initiating various types of correspondence.
	(4)	Refer to *IRM 1.10.1*, IRS Correspondence Manual, for general instructions and proper format for preparing special letters.

21.3.3.4.19 (10-01-2019) **Initiation of "C" Letters**	(1)	Prepare Form 3696-A, IDRS Correspondence Action Sheet, when it is necessary to initiate a C Letter to a taxpayer if unable to input letter on IDRS.
	(2)	Clearly specify necessary "fill-in" and selective paragraph information on Form 3696-A. Failure to do so may result in incorrect information being transmitted to the taxpayer. Avoid using IRS jargon. For example, when referring to tax year 2010, use 2010 rather than 201012. Tax period fill-ins coded as 13P can be entered as YYYYMM. They will be converted and printed on letter as a complete date "e.g., 201012" becomes December 31, 2010.
	(3)	In most instances, prepare a separate Form 3696-A for each case and attach to document requiring correspondence. In instances where there is a high-volume item, prepare a cover Form 3996-A. Whenever possible, attach Form 3696-A so that name and address portion on document is visible.
	(4)	Ensure all conditions requiring correspondence have been annotated and the Form 3696-A has been properly prepared. The terminal operator may return incomplete or illegible Forms 3696-A. Send remittance returns with Form 3696-A through computer processing. Preparation of correspondence on these documents takes place after computer rejection.
	(5)	Non-remittance returns can be withdrawn from processing with a Form 3696-A. Route all completed Forms 3696-A for input of a "C"-Letter if the local organization provides this capability. Ensure "fill-in" numbers identified on Form 3696 coincide with items on corresponding letter in CORRESPONDEX Letters on SERP. Failure to do so may result in incorrect information being transmitted to taxpayer.
	(6)	Input IDRS correspondence per IRM 2.4.6, Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVW. The IDRS number of the initiator generates on all IDRS CORRESPONDEX (CRX) letters.
	(7)	Effective June 30, 2013, the Correspondex Expert System (CES) Letter Tool used in conjunction with LPAGE, was obsoleted. CES transitioned to the Integrated Automation Technologies (IAT) Letter Tool. The IAT Letter Tool is superior to CES and is already mandated in Accounts Management and some other business operations. See IRM 21.2.2-2, Accounts Management Mandated IAT Tools, for more information.
	(8)	Ensure correct signature title codes are input to generate appropriate signatures on outgoing letters. If laser signature capability is not available, the

signature must be either rubber stamped or manually signed. Signatures on outgoing letters are mandatory; failure to obtain a signature is coded as an error during Quality Review process.

(9) All manually generated letters must include the name, telephone number, and employee identification number of the employee who can be contacted. When CORRESPONDEX letters are input by the terminal operator, the operator must input the IDRS number of the initiator of the letter or the employee who is to be contacted.

21.3.3.4.20
(10-01-2005)
Initiation of SC and SC/SP Letters

(1) Prepare Form 3696–A when it is necessary to initiate an SC or SC/SP letter to taxpayer. (See IRM 21.3.3.4.19 Initiation of C Letters, for more information on completing the form instructions.)

(2) SC Letters are preprinted form letters and SC/SP letters are preprinted form letters in Spanish.

(3) Only the Philadelphia Campus uses reproduced copies of SC/SP letters. Other campuses that need to initiate a Spanish language letter should use SC/SP letter as a guide, using local dialect if it differs from that on SC/SP. Include a contact number of a specific person, if appropriate. If a specific contact point is not appropriate, include a telephone number as part of the letter. **Do Not** include an English language telephone stuffer notice with a Spanish language letter.

(4) In most instances, prepare a separate Form 3696-A for each case and attach to document requiring correspondence. In instances where there is a high-volume item, a cover Form 3696 may need to be prepared.

(5) Whenever possible, attach Form 3696 in such a manner that name and address portion on document is visible.

(6) Notate all the conditions requiring correspondence and prepare the Form 3696 properly.

(7) Letters must contain a telephone number of a person who may be contacted. This number can be toll-free.

(8) Send remittance returns with Form 3696 through computer processing. Preparation of correspondence on these documents takes place after computer rejection.

(9) Non-remittance returns may be withdrawn with Form 3696 from processing and then routed for typing.

21.3.3.4.21
(10-01-2015)
Quick Notes and 3064C Letters (C-NOTES)

(1) The purpose of Form 5260, Quick Note, is to provide quicker, more personal service. Similarly, a *3064C* Letter (C-NOTE) may be input on IDRS.

(2) Quick Notes (Form 5260) must:

   a.   Not exceed one page in length
   b.   Contain neat, easy-to-read handwriting
   c.   Not be sent in situations where a form or pattern letter or telephone call would be more informative and responsive to inquiry
   d.   Have a proper salutation and name and title of originator

     e.   Include the telephone number of a specified contact person if initiation of Quick Note **DOES NOT** close case. Otherwise, include the toll-free telephone number. Refer to IRM 13.1.6.4, Written Communication, for Taxpayer Advocate Service cases

     f.   Include organizational symbol, stop number, and employee identification number

     g.   Be in black or blue ink

     h.   Be reviewed and approved by the employee's manager or team leader

Reminder: Check the Centralized Authorization File (CAF) file to ensure the quick note is also mailed to the taxpayer's representative, if applicable.

(3)   Examples of a few circumstances where a brief information message would suffice are:

     a.   Answering inquiries that can be properly answered within lined writing space allotted on Form 5260 without crowding writing or affecting writing style (e.g., use of too concise statements that may seem abrupt to taxpayer)

     b.   Returning documents to taxpayer when only a brief explanation needs to accompany documents

     c.   Acknowledging receipt of requested forms or data

     d.   Making interim replies and apologies for delays

     e.   Sending publications to taxpayers when needed to call attention to certain paragraphs or pages

     f.   Returning a letter to taxpayer when it is necessary to ask for a SSN or other required information omitted in letter; sending or confirming information when the taxpayer cannot be reached on a call-back

     g.   Adding a personal touch to assure taxpayer that an individual representative is working on the problem

Reminder: Use IDRS C Letters to correspond with taxpayers whenever possible.

(4)   Originator must sign Quick Note.

(5)   Postdate Quick Notes to allow sufficient time for review, stuffing etc.

(6)   If using a 3064C Letter - Except for the handwriting requirement and mandatory 100 percent review, conditions for using a 3064C Letter, formerly known as the C-NOTE, are the same as those shown in (3) above. **Do Not** use a 3064C Letter if there is another appropriate C or SC letter available and/or no situation in (3) applies.

(7)   Select the appropriate signature code for the 3064C Letter.

21.3.3.4.22
(10-01-2019)
Review of Outgoing
Correspondence

(1)   The following covers review of C-Letters:

     a.   Acknowledgment and Special Letters are ordinarily dated one to three working days after terminal input to allow for review. Other letters are dated three to five working days after terminal input to allow for reviewing, adding enclosures, signing, folding, and stuffing for mailing.

     b.   Sort letters by number of copies, letter number, and employee number order. Number of copies should never exceed an original and one copy to taxpayer or POA. This does not include copies printed for suspense purposes.

c.   Pull and destroy error letters, e.g., an IDRS letter that is noted by the initiator to be in error and that has not been deleted via CC LPAGD (See IRM 2.4.6, Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVW). The initiator notifies the reviewer (manager/lead) of name and address of party to whom letter was to be sent, number of copies, letter number, and employee number. The initiator must forward this information to the reviewer immediately so the letter can be stopped the next morning. Area and field offices must telephone this information to the campus reviewer (manager/lead), unless CC LPAGD was used.

d.   Sort letters into categories such as those needing enclosures, those going to areas that review and mail their own letters, certified letters, and other special cases for special handling. Forward these to their respective areas for action.

e.   Form 5703, IDRS Letter Enclosure, is available for nationwide use to show when one or more enclosures are required with a C-Letter. The area preparing the package for mailing must receive Form 5703 within three days from date of input. Associate Form 5703 with appropriate letter to identify related enclosures. Form 5703 is not necessary for all letters prepared. Some letters have no enclosures; others contain enclosures that are readily available to the area preparing package for mailing. A Form 5703 may also be used for EPMF C letters when more than one letter could be included in same envelope. Enter all the C letters numbers to be enclosed (and at some campuses, also sequence numbers) on Form 5701, Notice of Proposed Adjustment.

f.   Review letters as necessary for misspelled words, errors in capitalization and punctuation, IRS jargon (e.g., tax year 201012) and other fill-in errors. Fill-in errors may include missing alpha designations on forms. For example, Form 1040 "A" or Form 1040 "SR" for individuals or Form 1120 "S" and Form 1120 "H" for business entities. Also, check for distorted or garbled print.

g.   Return campus input letters having terminal operator errors to the initiator for correction or reinput. If an error letter input from an area or field office cannot be corrected at a campus, call the initiator to explain error and advise that the letter must be re-input. Furnish necessary information from the letter to identify and help with input. Return letters that have operator errors to the applicable office and note action taken by campus. Return related Form 5703 to the originator with letter.

h.   Letters that are defective because of computer problems (e.g., rejects) or other reasons not due to terminal operator errors can be typed manually or returned to initiator for re-entry via IDRS. Use computer-printed error list to determine specific content (as input through terminal) of letters rejected by computer.

i.   Review for missing signatures. All outgoing correspondence must be signed by hand, laser, electronic computer signature, or rubber stamp.

(2)   The following covers review of SC and SC/SP letters:

a.   Review letters as necessary for misspelled words, errors in capitalization or punctuation, IRS jargon (e.g., tax year 202112) and other fill-in errors. A missing apostrophe can occur in contraction words if a user has an incorrect type of apostrophe when a letter processes in IDRS. If they type the contraction directly into the letter system, like the IAT Letter Tool, it is fine. Users should make sure any apostrophe in a contraction word has a straight point (i.e., don't). Curly apostrophes are created differently in Word docs (i.e., don't). When a curly apostrophe is copied into a letter

system which will process back through CRX system/IDRS, the apostrophe doesn't process correctly, and it will cause the apostrophe to disappear (i.e., don t) or run all together (i.e., dont). Return letters requiring typing or minor changes to typist.

b. Bring to the originator's attention for correction of letters that contain significant grammatical errors, display poor sentence structure, contain inaccurate fill-in information, are obviously incomplete or inaccurate, or are of poor tone.

c. Make sure that all enclosures are present or can be machine-inserted if letter is not prepared for mailing in the Typing Function. If a current year return must be used as an enclosure because needed prior year return is not available (e.g., fiscal filer), edit current year return to reflect correct tax period and up-to-date exemption and standard deduction information.

d. These letters need not be signature-stamped; they have a printed facsimile signature. If a signature is not present, signature-stamp each letter, as needed.

(3) Review rough draft letters per above procedures.

21.3.3.4.23
(05-20-2024)
**Preparing
Correspondence for
Mailing**

(1) Make sure all enclosures have been associated with the outgoing correspondence. If the taxpayer has an authorized representative on file (Form 2848, Power of Attorney and Declaration of Representative), to receive certain tax information about a specific tax matter, mail notices and correspondence concerning that matter, along with a generated copy of the letter, to the representative. Indicate on the taxpayer's copy of letter that enclosures were sent to the representative. Staple enclosures between original and duplicate copy of the letter, if needed.

(2) Include telephone stuffer notices with outgoing correspondence if applicable. **Do Not** include stuffer notice with the following:

- The 86C Letter or *86(C-SP)* Letter
- Letters with Army Post Office (APO), Fleet Post Office (FPO), foreign and out-of-region addresses
- Letters that contain a contact number or contact name and number as part of heading or text

(3) Route letters identified in (2) above to Machine Services function along with a transmittal document indicating, "Telephone Number Correspondence - Do Not Include Telephone Stuffer Notice."

(4) Some campuses may instruct employees to stamp blank schedules enclosed with correspondence sent to a taxpayer to perfect a return. The stamp must show letter number and date so schedule may be easily associated with suspense item if completed schedule is returned without a copy of transmittal letter.

(5) Route one-page letters to Machine Services function for machine folding and stuffing per IRM 3.13.62, Media Transport and Control.

(6) Hand fold all two-page letters and one-page letters with enclosures.

Note: Equipment at the campus may allow some of these items to be machine-folded and inserted. Process these items per instructions received from campus management.

21.3.3.4.23.1 (05-30-2013) **Certified Mail Correspondence**	(1)	Handle certified mail using guidelines below:

a. Certified letters can be identified by caption "CERTIFIED MAIL" in upper left corner of letter. Certified letters must be programmed for functional level signature. See IRM *1.2.2.5,* Delegations of Authority for the Examining Process, for the function authority level signature requirements.

b. Information on SERP under CORRESPONDEX Letters reflects which letters are to be sent as certified mail and provides distribution instructions. Process letters not included in these documents per "Additional Instructions" provided on Form 3696, Correspondence Action Sheet. For more information on processing certified mail, see IRM 3.13.62.8.4 Certified Mailing Procedures.

21.3.3.4.23.1.1 (10-01-2016) **Mailing Correspondence**	(1)	Instructions for use of envelopes are contained in IRM 3.13.62, Media Transport and Control. When mailing exceptionally large returns or correspondence items, use a larger envelope than the one specified in IRM 3.13.62.

(2) Following proper mailing procedures helps assure that mail arrives at its destination safely, quickly, and economically. For general correspondence, use one of the following first-class indicia envelopes: E-125L, E-125R, or E-130 (non-window) or envelopes suitable for use with Composite Mail Processing System (COMPS) machine.

a. "Attention" lines must be second line of address. Last line of address must contain city, two-letter state abbreviation, and ZIP code. Nothing is to follow the ZIP code or appear below ZIP code line.

b. For large items of correspondence to U.S. addresses, U.S. possessions, Canada, and Mexico, use E-44 first-class mailer.

c. For large mailings of printed matter to U.S. addresses, or U.S. possessions, use E-72T third-class mailer envelope.

d. If corresponding to overseas addresses from a local site, use envelope E-125L and forward to the shipping function for application of proper postage.

e. For large mailings of printed matter such as taxpayer publications to overseas addresses, use E-72A envelope.

f. Generally, use E-731JP as return envelope for correspondence or other return envelopes for special programs and functions that have been developed for use by each campus correspondence unit. For further information, refer to bar-code exhibit in IRM 3.10.72, Receiving, Extracting, and Sorting. Examples of specifically designated envelopes are: E-199, CP 2000; and E-73, DATC/ASTA.

(3) Completed correspondence with addressed envelope, where necessary, is processed per IRM 3.13.62, Media Transport and Control.

(4) Direct the taxpayer in the correspondence to go to *www.irs.gov* for forms and instructions, instead of enclosing them.

21.3.3.4.24 (10-01-2020) **Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors**	(1)	PII is taxpayer information or any combination of information that can be used to uniquely identify, contact, or locate a person that could subsequently be used for identity theft. Examples of PII include, but are not limited to:

- Names
- Home addresses
- Taxpayer Identification Numbers

- • Dates of birth
- • Home telephone numbers
- • Other numbers or information that alone or in combination with other data can identify an individual

Note: See IRM 10.5.1, Privacy Policy, for more information on PII and other examples.

(2) Breaches of PII can be caused by the manual stuffing of envelopes with other taxpayer or additional taxpayer information. These are instances such as a taxpayer receiving another taxpayer's transcript of account or receiving his amended return along with another taxpayer's return.

(3) Extreme care must be taken to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope. These breaches are serious and can cause a significant hardship for a taxpayer if their PII ends up in the wrong hands. See IRM 10.5.4, Incident Management Program, for how to report inadvertent unauthorized disclosures.

21.3.3.4.25 (10-01-2004) **Correspondence to Past Tax Year Joint Filers**	(1) If past tax year joint filers have changed their filing status, the IRS mails correspondence to both parties when there is activity on an account. The purpose of this procedure is to assure that both taxpayers responsible for a joint account are aware of any action on account as soon as possible. IDRS letters, notices, and MF notices generate duplicate copies to notify both filers.

(2) Notification to both affected parties at earliest possible point in process results in improved taxpayer service, reduction in taxpayer burden, accelerated collection of taxes, enhanced voluntary compliance, and a marked reduction in need for manual research.

(3) Accounts with copies of correspondence generated to both filers contain special codes on screen.

- • Tax module displays a TC 971 with Action Code 055 if correspondence is a notice.
- • If it is a letter, Entity module shows a "C" for primary or "X" for secondary to show to which taxpayer letter was sent. IDRS letter to secondary filer has a lower case "c" in CAF position of header.
- • Notices of deficiency have an "@" sign on top of secondary taxpayer's copy.
- • TC 971 AC 055 was systemically generated on accounts prior to *RRA '98* based on information on the original return.

(4) **Do Not** send a copy of notice or letter in all cases. If a joint account is changed because of an adjustment, notify both taxpayers.

- a. Calls from taxpayers may be received indicating that taxpayer does not know why a particular notice or letter has been received.
- b. Research IDRS for indicators mentioned above in paragraph 3. If condition exists, explain to taxpayer that our records show that a joint return was filed.

(5) Command Code SPARQ displays most current name and address information found on National Account Profile (NAP) for both primary and secondary SSNs. Refer to IDRS Terminal Response Handbook for instructions on how to

use CC SPARQ to research addresses manually and to the Command Code Job Aid on SERP under the IRM Supplements tab.

(6)   Refer to IRM 21.5.2.4.22.1, IMF Blocking Series 99 Special Consideration, for instructions on processing of ex-spouse accounts.

21.3.3.4.26
(10-01-2004)
Correspondence via Integrated Customer Communications Environment (ICCE)/Universal Access

(1)   Telephone calls are routed from various locations outside taxpayer's jurisdiction using Universal IDRS. Letters automatically generated from Integrated Customer Communications Environment (ICCE) use address of taxpayer's jurisdiction regardless of where call is received.

(2)   Manually input the letters which cannot be generated systemically.

a.   Obtain this information from Management Action Report (MAR) at site where taxpayer's call is received.
b.   Input letter using correct campus code for taxpayer's jurisdiction.
c.   Set bypass indicator to "Y" using IDRS CCs LETED/LETUP at both sites to omit two-day recycle for letter review.
d.   If ICCE call receipt site finds an error with an input letter, notify letter print site to manually pull letter from mailout. Reinput letter at receiving call site.

(3)   If ICCE call receipt site is different from letter generation site, an on-line letter review will not be able to be performed at either location.

(4)   Letter generation sites must perform periodic cursory review of letters and check for garbled copy on affected letters.

21.3.3.5
(10-01-2014)
Suspense Files and Follow-up Actions for Correspondence

(1)   Suspense files are broken down into the following mail categories:

- CP notices, some having returns attached
- Form letters
- "Request" pending file consisting of items awaiting returns, documents, or information (other than SSA related) from source other than taxpayer or the authorized representative. Maintain this file only if necessary or specified
- Form letters and SSA form letters relating to inquiries received from SSA
- "SSA Request" pending file awaiting returns, documents or information from any source other than taxpayer or the authorized representative relating to inquiries received from SSA. Maintain this file only if necessary
- Loose schedules and miscellaneous correspondence or documents requiring a centralized suspense location

(2)   CP Files - Maintain a separate file for each type of CP notice within cycle and sequence. CP number is printed to the left of campus address. Cycle and sequence number is printed on left side of notice.

(3)   Letters - Maintain this file in alphabetical sequence (or numeric sequence by TIN, if appropriate and authorized by local management). Sort files for suspense to a 1-to-3 character sort and interfile daily. Within each subgroup, retain 7 suspense subgroups by date of inquiry letter as follows:

1.   1st to 15th of month
2.   16th to end of month

3. 1st to 15th of following month
4. 16th to end of following month
5. 1st to 15th of following month (for 60-day suspense file)
6. Special 15-day suspense file. This file should only be used as specifically required within this section (See Clearance of Suspense Files)
7. Special 30-day suspense file. Refer to IRM 21.3.3.5.1, Clearance of Suspense Files.

(4) Pending Requests for Returns or Information Documents - Maintain a separate suspense file for return or information requests when it is advisable to retain control of correspondence.

Example: Return needed is not on file within the campus. This file is in alphabetic order by week based on date return request was prepared.

21.3.3.5.1
(02-27-2008)
Clearance of Suspense Files

(1) Daily, associate replies to correspondence and IDRS-generated correspondence with suspense file per procedures in this section.

(2) Associate the entire correspondence with the suspense copy on file. This includes amended or corrected returns and schedules received by the Correspondence function in reply to an inquiry. Attach a Form 5706, Case History Sheet, or leave a CII case note, providing an efficient, uniform means of ready, responsive control to facilitate supervisory review and reporting or transferring of a case to a different employee before completion; an explanation will require less time.

(3) After association, route file:

a. To initiator as shown by Form 3696, Correspondence Action Sheet. This Form 3696 reflects the need to perfect previously numbered document in file.
b. To Receipt and Control function if Form 3696 was prepared by Returns Analysis, Error Correction or Unpostable functions and concerns perfection of an unnumbered document in file.
c. To Returns Analysis function, if file concerns a Non–Automated Data Processing (ADP) return and Form 3696 does not designate another requester.
d. To requesting function in all other cases, unless prescribed otherwise in specific subsections of this IRM.

(4) Process replies to CPs and inquiry letters according to instructions in this section relating to specific CP or inquiry letter involved. Letter replies to an inquiry from another office are routed to the appropriate office.

(5) When the campus receives replies with remittances, prepare Form 3244, Payment Posting Voucher, entering secondary TC 570 if payment is for an amount to be assessed.

(6) Cases held in suspense pending taxpayer response to IRS correspondence are purged 10 days after suspense period ends. Suspense period is the time taxpayer was allowed to answer. The 10-day purge date can vary per IRM 3.13.62, Media Transport and Control.

21.3.3.5.1.1 (03-19-2015) **Suspense Time Frames**	(1) 45-Day Suspense File

      a. A 45-day suspense period is the standard for unanswered letters. However, letters such as overseas mail, requests requiring information from other sources (e.g., postal money orders), or other unusual situations may require longer or shorter suspense periods. Wait a maximum of 15 days for that reply before sending a follow-up letter, unless otherwise specified in the IRM.

      b. Clear suspense file 45 days from date last letter was placed in pending file.

> **Example:** From the file covering 1st to 15th of month, pull and process "No Reply" cases within 45 days from 15th of month.

> **Reminder:** See specific IRMs for guidance on suspense cases and follow the procedures in those IRMs. For example, IRM 21.7.9.4.1.2, TRNS 193 Received Without Duplicate Return , states to suspend cases for 40 days.

(2) 15 Day Suspense File

      a. Allow a period of 15 days for response to follow-up letter, unless otherwise specified.

      b. A 118C Letter, Corporate Return Incomplete for Processing: Forms 1120 Series, 1120-S, has a 15 day suspense file when it goes to a taxpayer who has filed *Form 1120-L* or *Form 1120-PC* requesting a copy of an annual statement.

(3) 30 Day Suspense File

      a. Maintain correspondence initiated from Accounts Management function in a 30 day suspense file. If no response is received within suspense period, indicate "No Reply" on letter and route it and case file to originator.

      b. Maintain the following letters in a 30 or 45 day suspense file: a 12C Letter, 18C Letter, 319C Letter, 143C and (C-SP) Letter, 118C Letter , and a 177C Letter.

(4) Maintain EO Letters, a 2696C Letter, 2697C Letter, 2698C Letter, and a 2699C Letter in a 30 day file.

(5) When allocated suspense period has expired and a response was not received, proceed as follows:

      a. Stamp suspense copy "No Reply" and enter or stamp current date.

      b. Route "No Reply" correspondence to Receipt and Control function when *Form 3696*, Correspondence Action Sheet, is prepared by Returns Analysis function and concerns perfection of an unnumbered document.

      c. Route all other "No Reply" correspondence to originating area unless specific instructions below prescribe otherwise.

      d. Route CP Notices marked "No Reply" to Accounts Management, unless prescribed otherwise in specific instructions governing processing of CP notices. Route "No Replies" to a 4010C or (C-SP) Letter and a 4011C or (C-SP) Letter per procedures in IRM 4.19.5, Certification of State FUTA Credits.

      e. Attach items returned by U.S. Postal Service as "Undeliverable" to suspense file item and handle as prescribed for "No Reply" cases.

      f.   Request follow-up correspondence on "No Reply" cases, when needed.

(6)   Associate request file daily as returns and information requests are received. Associate suspense file with requested documents and forward by transmittal to unit responsible for processing case file.

(7)   Request the file containing letters that require a return or other information each week. On Monday of fourth week, count the requests that were made, process those that are unfiled as follows:

      a.   Send interim letter to the taxpayer if one was not already sent.
      b.   Use telephone or memorandum to initiate a follow-up request.

21.3.3.5.2
(10-01-2023)
Loose Forms /
Schedules

(1)   Loose schedules are those that have inadvertently been detached from, or that cannot be associated with a return. These also include schedules received from taxpayers without sufficient information to show why they have been sent or to allow them to be associated with proper return.

(2)   Upon receipt of a loose schedule (except for loose EP Schedules, Employment Schedules, and Form 851, Affiliations Schedule), do one of the following:

      a.   Research CC ERINV to determine if the return is in Suspense/Rejects (or a history item will appear on TXMOD). If return is in Suspense/Rejects, forward to Error Resolution System (ERS) for association with the open case.
      b.   If a loose schedule relates to an IMF return that is expected to post within 36 cycles from return due date or to a BMF return expected to post within 50 cycles (75 cycles for Estate and Gift Tax Returns) after end of tax period, input Push Code 930 and send loose schedule to Return Files function to be maintained with TC 930 suspense cases. The initiator of the TC 930 (push code) will take action on the loose schedule (returned) or the loose schedule is attached to the original return (not returned). See IRM 21.5.1.4.4.2, TC 930 Push Codes, for more information.
      c.   If a loose schedule relates to a return that is NOT expected to post within 36 cycles for IMF, or 50 cycles for BMF, maintain loose schedule in a suspense file until due date of return, then input push code as stated in IRM 21.3.3.5.2(2)(b) above.
      d.   If the loose schedule relates to a prior year return or for a return that should have already posted, research for DLN. If DLN is found, enter it on the schedule and route it to Returns Files function to associate with return. If DLN is NOT found, return the loose schedule to taxpayer. These procedures are not intended for documents scanned into Correspondence Imaging Inventory (CII). CII serves as the retention area for these documents. If the schedule is scanned on the incorrect tax period/ form, correct the CII case before closing the case.

        Exception: Per IRM 21.6.6.2.25, Electronic Filing System (e-file), loose schedules cannot be associated with ELF DLN's.

        Note: Refer to IRM 21.5.1.5.7, CII Push Codes, for information on inputting push codes when using CII. Also, in certain instances, TC 930 push code procedures should not be used. Refer to IRM 21.5.1.4.4.3, Inappropriate Use of TC 930 Push Codes.

(3)   For loose EP forms / schedules, refer to IRM 3.10.72, Receiving, Extracting, and Sorting.

(4)   For loose Employment forms / schedules, refer to IRM 21.7.2.4.4, Loose Employment Tax Schedules.

(5)   For general loose forms/schedules procedures, refer to IRM 21.5.1.4.4, Processing of Loose Forms or Schedules

(6)   If a loose Form 851 is received, research for the original return, then follow procedures below:

If	Then
Original return is in Suspense/Rejects	Route to ERS for association with open case.
Original return has not posted and is not in Suspense/Rejects, but is expected to post within 50 cycles	Input Push Code 930 as in (2)(b) above.
Original return has posted	Research at least three of the subsidiary corporation's EINs to see if a TC 590 with closing code 014 has been input. 1. If all three subsidiary corporations have a TC 590-014 posted, associate the Form 851 with the parent corporation's income tax return. 2. If at least one of the subsidiary corporations doesn't have a TC 590-014 posted, forward the Form 851 to ERS for input of the TC 590-014.
When the TC 930 push code suspense case is pulled from Return Files showing the consolidated return posted	Follow the same instructions as directly above.
When the TC 930 push code suspense case is pulled from Return Files showing the consolidated return has not posted	Return the Form 851 to the taxpayer requesting a return. State a return for the tax period has not been processed for the tax period and ask the taxpayer to file a return and attach the Form 851. Inform the taxpayer that if a return has been previously filed to forward a copy with an original signature and attach the Form 851.

If	Then
The Form 851 relates to a prior year return or for a return that should have already posted	Return the Form 851 to the taxpayer requesting a return, the same as directly above.