

IRM PROCEDURAL UPDATE

DATE: 06/04/2025

NUMBER: ts-03-0625-3363

SUBJECT: Screening, Routing and Correspondence

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

CHANGE(s):

IRM 3.11.6.4.6.1, Centralized Authorization File (CAF) - Form 2848, Power of Attorney (POA) and Form 8821 (TIA) and General /Durable POAs: Paragraph (3) - Updated reference. SERP Feedback # 28848.

(3) Taxpayers may also submit a Form 8821, Tax Information Authorization and Declaration of Representative (TIA), as documentary evidence for signing the tax return; however, Form 8821 doesn't authorize the signing of the return. If Form 8821 is present, detach and follow the routing instructions in paragraph 7.

IRM 3.11.6.6.3, Math Verification Screening: Paragraph (1) - Updated reference. SERP Feedback # 28858.

(1) Math verification screening is required when one or more of the following are met:

- a. There's a total tax change (positive or negative) # [REDACTED] #
- b. Column A entries don't match TXMOD or IMFOL (no math error code is present) and IRM 3.11.6.6.2 (2) (d) doesn't apply.
- c. A math error is present. Also see IRM 3.11.6.16.6, Math Error Response Cases.
- d. There are amounts that are blank, illegible or incorrect.

Exception: Math verification isn't required when the claim doesn't meet SP criteria, the entry is off by a dollar due to rounding, or the error can be identified as a misplaced entry that results in no difference between the taxpayer's expected refund or balance due and the overall adjustment being made.

IRM 3.11.6.7.10, Statute Review Screening: Paragraph (6) - Updated reference. SERP Feedback # 29000.

(6) Follow the procedures in the table below in cases when a TC 150 isn't present:

Exception: Due to the continued impact of COVID-19 and processing delays, SP and AM have developed procedures for IMF tax year 2020 and prior year original delinquent returns (No TC 150) to bypass AM Statute clearance and be processed as original returns following IRM 3.11.6.5.1 (8), Transaction Code (TC) 150 Research (No TC 150). In addition, any 2020 and prior year returns previously cleared by AM Statute won't be returned by SP to AM for clearance again if the 90-day statute stamp has expired. If a tax return is later considered a barred assessment due to this process change, the barred case won't be charged to SP or AM. The barred case is considered systemic and reported on the quarterly barred statute report under the responsible area "N/A".

If ...	And ...	Then ...
Statute year Form 1040	There's no Form 1040-X attached.	1. Input a TC 971/014. 2. Suspend the case to Statute per IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide, or IRM 3.11.6.9.2, MEFS Reassignment and Reroute Guide, as appropriate. Exception: If the return is stamped "Statute Cleared" or "No Statute Issue(s)" send to Batching.
Statute year Form 1040-X	There's an original Form 1040 or an "As Amended" Form 1040 is attached	1. Follow the procedures in IRM 3.11.6.5.2 (3), Form 1040 Attached to Form 1040-X, except suspend the case to Statute Unit for clearance. 2. Input a TC 971 AC 014. 3. Suspend the case to Statute per IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide, or IRM 3.11.6.9.2, MEFS Reassignment and Reroute Guide, as appropriate. Exception: If the return is stamped "Statute Cleared" or "No Statute Issue(s)", then send to Batching. When routing a no TC 150 case to Batching and there's an E- freeze on the account, input a TC 971 AC 002 to indicate the amended return is being reprocessed as the original (to post as TC 150). The TC 971 AC 002 releases the E- freeze. When inputting the TC 971 AC 002 take the following action: • In the "TRANS-DT" field, input the TC 976/977 date associated with the case you're processing

		as the transaction date. • In the "XREF-TIN" field, input the TIN of the primary taxpayer. Note: If the cross-reference TIN is the same as the account TIN, enter "R" to automatically populate the field. • In the "XREF-TX-PRD" field, input the correct tax period. Note: If the cross-reference tax period is the same as account tax period, enter "R" to automatically populate the field.
Statute year Form 1040-X	There's no Form 1040 attached	1. Convert Form 1040-X to a Form 1040 or Form 6114. Exception: When using Form 6114, don't X the Entity section. Reminder: If working a MEFS case, follow the association process in IRM 3.11.6.4.2, Association, Forms, Schedules, and Other Documents to CII Cases, prior to sending to Statute. 2. Input a TC 971 AC 014 3. Input a CC ACTON history of "X21502STAT." 4. Suspend the case to Statute per IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide, or IRM 3.11.6.9.2, MEFS Reassignment and Reroute Guide, as appropriate. Exception: If the return is stamped "Statute Cleared" or "No Statute Issue(s)", input a TC 971 AC 002 and use the posted TC 976/977 date as the transaction date. This is done to indicate the amended return is being reprocessed as the original (to post as TC 150) which releases the E-freeze. Then send to Batching.

IRM 3.11.6.7.20.3.2, Automated Collection System (ACS) Screening. Paragraph (2) SERP # 27853.

(2) When detaching correspondence and sending it to ACS, take the following action:

- Research the Business Operating Division (BOD) code using the ACS CDP Coordinators site found on SERP to identify the correct service center.

Note: The BOD code will be SBSE or W&I and is located in the "BOD-CD" field of CC TXMODA.

- Identify the appropriate service center based on the state in which the taxpayer resides.

Example: If the BOD code is W&I, and the taxpayer resides in TX, the case would be routed to the Fresno service center.

IRM 3.11.6.9.1 MAFP Reassignment and Reroute Guide. Paragraph (5) - Corrected broken links. SERP Feedback # 29465. Paragraph (6) - Corrected broken links. SERP Feedback # 30185.

(5) When reassigning a case, use the appropriate CSR queue number from the AM Site Specialization Temporary Holding Numbers list on the SERP that correlates to the Doc Type and Category from paragraph 3 above.

Note: When reassigning a case to TAS, CAT-A, or Premium Tax Credit, use the Out of Scope CSR queue number.

Exception: When reassigning a case to the International queue, select "PSC" in "Campus" field when updating the case data.

Exception: When reassigning an open case to AM, use the CSR number in the "ASSIGN-TO" field of the open control. If the case is open to a generic AM queue, reassign the case to the Out of Scope (All Other Claims) queue.

(6) When rerouting a case, follow the table below:

If ...	Then ...
Large Business and International	1. Complete the "Routing Slip Data" as follows: a. Complete the "To Stop number" field per the specific IRM subsection. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. d. Complete the "Comments:" field, "The case is on Modernized e-File Return Request Display". Add required working trail or action trail information.

	Note: Some of these fields may populate by default. Note: Ensure the CII Case ID is present on the routing slip. 2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".
Reroute EITC	Follow IRM 3.11.6.13.4, Command Code DDBCK (Dependent Database Check).
Reroute Exam	1. Complete the "Exam Referral Data" section as follows: - Complete the "To Stop number" field per IRM 3.11.6.7.12, Examination Case Screening. Note: If the "SBC" isn't all zeroes, input the address in the "Comments" field. If there's not a stop number available, input "N/A" in the "To Stop number field". - Complete the "From Stop number" field. - Complete the "Phone number" field. Note: Some of these fields may populate by default. 2. Complete the "Action" section as follows: - Check the "Tax Decrease has NOT Been Made" check box. - Check the "TC971-013" check box. - Input a TC 971 AC 013 per IRM 3.11.6.7.12, Examination Case Screening. 3. Complete the "Reason Referred" section as follows: - Check the "Open AIMS" check box. - Use CC AMDISA to complete the following: - EGC field.

	▪ Source Code field. ▪ Status Code field. ▪ Date field using the Current Status Code Date c. In the "Remarks" field, notate as follows: "The case is on Modernized e-File Return Request Display". 4. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute" to send the case to Exam.
AUR – Open Case	1. Take the following action a. Print the return to pdf. b. Edit any required working trail information. Refer to IRM 3.11.6.7.21.1, Working Trail and Action Trail. c. Complete Form 12305, Routing Slip d. Send the Form 12305, Routing Slip, and the return to the appropriate fax number found in the AUR Addresses (Open Cases) list on SERP. e. Input a case note per IRM 3.11.6.9.5, MEFP, MEFS and LSFM Secure Messaging and E-fax Routing. f. Input a TC 971 AC 015 g. Close the CII case.
AUR – Reconsideration	1. Take the following action a. Print the return to pdf. b. Edit any required working trail information. Refer to IRM 3.11.6.7.21.1, Working Trail and Action Trail. c. Complete Form 12305, Routing Slip. d. Send the Form 12305, Routing Slip, and the return to the appropriate fax number found in the AUR Reconsideration list on SERP. e. Input a case note per IRM 3.11.6.9.5, MEFP and MEFS

	Secure Messaging and E-fax Routing. f. Input a TC 971 AC 015. g. Close the CII case.
Batching	Send to Batching via secure messaging. See IRM 3.11.6.9.5, MEFP, MEFS and LSFM Secure Messaging and E-fax Routing.
Reroute • CI/SDC • COLLECTIONS • ERS • FRIVOLOUS • RIVO • Any other area not listed. Exception: Some of the areas listed above may accept secure message or e-fax routing. See IRM 3.11.6.9.5, MEFP, MEFS and LSFM Secure Messaging and E-fax Routing	1. Complete the "Routing Slip Data" as follows: a. Complete the "To Stop number" field per the specific IRM subsection. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. d. Complete the "Comments:" field, "The case is on Modernized e-File Return Request Display". Add required working trail or action trail information. Note: Some of these fields may populate by default. 2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".

IRM 3.11.6.9.2, MEFS Reassignment and Reroute Guide: Paragraph (4) - Updated reassignment procedures to ensure the case data is updated correctly when reassigning a CP Notice.

(4) When reassigning a case, update the case data per IRM 3.11.6.4.8, Updating Case Data, and follow the table below:

Note: Update the required "MFT", "Work Type", "Function", and "Statute Search" fields as appropriate.

Caution: If the case data is updated incorrectly, the case will be sent back to you for correction.

If ...	And ...	Then ...
Carryback	Domestic	Use: a. Doc Type "Carryback".

		b. Category "RINT". Exception: If Form 1045 or Form 1139 is attached, use Category "TENT". c. Priority Code: Enter the appropriate priority code per the table in IRM 21.5.1.5.2, Cases Currently Assigned in CII.
Carryback	International	Use: a. Work Type "IMF INTL". b. Doc Type "Carryback". c. Category "IRNT". Exception: If Form 1045 or Form 1139 is attached, use Category "ITCB". d. Priority Code: Enter the appropriate priority code per the table in IRM 21.5.1.5.2, Cases Currently Assigned in CII.
Carryforward	Domestic	Use: a. Doc Type "Carryforward". b. Category "CFWD".
Carryforward	International	Use: a. Work Type "IMF INTL". b. Doc Type "Carryforward". c. Category "ICFD".
CAT-A	The CAT-A issue would normally meet SP criteria.	Suspend to CAT-A. Don't change the: • Doc Type. • Category.
CAT-A	The CAT-A issue would normally meet SP criteria if the tolerance wasn't met, and there's also an out-of-scope	See Out of Scope below.

	issue present on the case.	
CAT-A	The CAT-A issue would not normally meet SP criteria.	See Out of Scope below.
CAT-A	There's an open AUR case that meets CAT-A criteria.	See paragraph 6 below.
Combat Injured Veterans Tax Fairness Act of 2016, St Clair Claims		Use: a. Doc Type "1040X Veteran Claim". b. Category "VRET".
CP 08, CP 09, and CP 27 Notices		Use: a. Doc Type "Corr - Loose Form". b. Category "LSFM".
Disaster Claim	Domestic	Use: a. Doc Type "1040X". b. Category "DSTR" or "KATX" per IRM 3.11.6.7.7, Disaster Claim Screening.
Disaster Claim	International	Use: a. Doc Type "1040X". b. Category "DSTR" or "KATX" per IRM 3.11.6.7.7, Disaster Claim Screening.
Form 14039	Non-tax related (English)	Use: a. Doc Type "ID Theft IDT4". b. Category "IDT4".
Identity Theft	Domestic - Taxpayer Identified.	Use: a. Doc Type "ID Theft IDT1". b. Category "IDT1".

Identity Theft	Domestic- IRS Identified.	Use: a. Doc Type "ID Theft IDT3". b. Category "IDT3".
Identity Theft	International- Taxpayer Identified.	Use: a. Doc Type "ID Theft IDT1". b. Category "IDT1".
Identity Theft	International- IRS Identified.	Use: a. Doc Type "ID Theft IDT3". b. Category "IDT3".
Injured Spouse	Domestic	Use: a. Doc Type "Injured Spouse Claim". b. Category "DMFC". c. Program Code "97140".
Injured Spouse	International	Use: a. Doc Type "Injured Spouse Claim". b. Category "DMFC". c. Program Code "97140".
International	Carryback	See Carryback above.
International	Carryforward	See Carryforward above.
International	Identity Theft	See Identity Theft above.
International	Injured Spouse	See Injured Spouse above.
International	Zero Return	See Zero Return below.
International	Form 1040-X or Amended Form 1040 not meeting the criteria directly above.	Use: a. Work Type "IMF INTL" b. Doc Type "1040X". c. Category "IXRT". d. Campus "PSC". e. Reassign.
IRC 965	IRC 965 is mentioned or Form 965 is attached.	Use: a. Doc Type "IRC 965 1040X".

Any line marked with a # is for Official Use Only

		b. Category "965X".
KITA		Use: a. Doc Type "1040X". b. Category "KITA".
Out of Scope		Use: a. Doc Type "1040X". Exception: If the Category is "ACAX", follow Premium Tax Credit below. b. Category "XRET" or "ACAX" per IRM 3.11.6.15.10, Category Codes.
Premium Tax Credit		Use: a. Doc Type: "ACA-1040X" . b. Category "ACAX". c. Program Code "40320". d. Reassign to the "MEFS/MEFP" Out of Scope queue.
Scrambled SSN cases		Use: a. Doc Type "1040X". b. Category "SCRM".
TAS		Use: a. Doc Type "1040X". b. Category "XRET".
VA Claims Veterans Disability Claims		Use: a. Doc Type "1040X Veteran Claim". b. Category "VRET".

Zero Return- Transcription Error. Tax year 2018 only. See IRM 21.4.1.4.1.2.2 (1), Return Found - Processing Errors Identified.	Domestic	Use: a. Doc Type "1040X". b. Category "SPC5".
Zero Return- Transcription Error. Tax year 2018 only. See IRM 21.4.1.4.1.2.2(1), Return Found - Processing Errors Identified.	International	Use: a. Doc Type "1040X". b. Category "SPC5".

IRM 3.11.6.10, Correspondence Procedures: Paragraph (13) New instructions added for processing consistency.

(13) If a taxpayer is incarcerated, the taxpayer's "prisoner number" must be included on the second name line of any correspondence being issued, if present. Update IDRS to add the prisoner number. IRM 3.11.6.12.1.1

IRM 3.11.6.14.1.1.3, Unemployment Compensation Exclusion (UCE) - Tax Year 2020 Only (Line 1) Paragraph (2) - Updated link. SERP Feedback # 28617. Paragraph (3) - Updated link.

(2) See IRM 21.6.6.2.47, Unemployment Compensation Exclusion due to American Rescue Plan Act (ARPA) of 2021, for qualifications, MAGI calculation, and systemic recovery information. For additional information, see 21.4.6.5.26.5 Unemployment Compensation Exclusion due to American Rescue Plan Act (ARPA) of 2021.

Note: If instructed to forward to the AM HQ Analyst take the following action:

1. Give the case to your lead.
2. The lead must follow normal procedures to refer the case to HQ and suspend the case for 30-days to allow time for the UCE issue to be addressed.
3. At the end of the suspense period process the case as normal. If the UCE issue hasn't been addressed, follow the instructions in the previous step.

(3) Follow IRM 21.6.6.2.47.1, Account Adjustments for the UCE, when adjusting the UCE.

IRM 3.11.6.14.1.1.13, HR 5863 - Federal Disaster Relief Act of 2023: Paragraph (1) - New screening instructions have been added for processing consistency.

H.R. 5863 Claims

(1) The Federal Disaster Tax Relief Act of 2023, H.R. 5863, enacted on December 12, 2024, Public Law 118-148, extended the special rules and return procedures for personal casualty losses attributable to certain major federal disasters declared between February 26, 2021, and February 10, 2025.

If ...	Then ...
Processing an East Palestine Train Derailment (EPTDR) claim	Follow IRM 3.11.6.14.1.1.13.1, East Palestine Train Derailment (EPTDR) Claims.
Processing a wildfire claim	Follow IRM 3.11.6.14.1.1.13.2, Wildfire Claims.
Processing any other claim	Follow IRM 3.11.6.7.7, Disaster Claim Screening

IRM 3.11.6.14.1.1.13.1, East Palestine Train Derailment (EPTDR) Claims: Paragraph (1) - Simplified the processing instructions.

(1) Send all East Palestine Train Derailment (EPTDR) Claims to AM.

- On electronically filed amended returns, there should be a .pdf attachment with the filename "EPTDR-East Palestine Train Derailment Relief." The attachment should state "East Palestine Train Derailment Relief." Individuals may also state, "East Palestine Train Derailment Relief," at the beginning of Part II, Explanation of Changes.
- On paper filed amended returns, "East Palestine Train Derailment Relief," should be written at the top of amended return, as well as at the beginning of Part II, Explanation of Changes.

IRM 3.11.6.14.1.1.13.2, Wildfire Claims: New subsection with processing instructions for wildfire claims.

(1) Send all wildfire claims citing any of the following in Part II, Explanation of Changes, to AM.

- "Federal Disaster Tax Relief Act of 2023"
- "HR 5863"
- "Public Law 118-148"
- "Wild fire payment"
- "Qualified fire relief payment"
- "QWR-Qualified Wildfire Relief"

IRM 3.11.6.14.2.2.1, Form 2441, Credit for Child and Dependent Care Expenses: Paragraph (6) - Deleted reference that is no longer needed.

(6) Correspond for lines 1(c) and 2(b) per IRM 3.11.6.11, Correspondence Table of Issues, C-Letters and Paragraph Fill-ins, if missing and can't be determined.

IRM 3.11.6.16.15.2, CP 09, Earned Income Credit - You May Be Entitled to EIC, The Form 15111, Earned Income Credit Worksheet (CP 09): Paragraph (2) - Updated correspondence instructions to include tax year 2024. SERP Feedback # 28584.

(2) All CP 09 responses for tax year 2020 require correspondence. The dependent qualification questions on Form 15111, Earned Income Credit Worksheet (CP 09), with revision date March 2021, is asking about the incorrect year. Certain CP 09 responses for tax year 2021 also require correspondence. The second dependent qualification question for "Dependent Number 3" on Form 15111, Earned Income Credit Worksheet (CP 09), with revision date January 2022, has an incorrect qualifying date. Additionally, CP 09 responses for tax year 2024 may also require correspondence. The second dependent qualification question, column (3) on Form 15111, Earned Income Credit Worksheet (CP 09), with the revision date December 2023, has an incorrect qualifying date.

If the CP 09 response is for tax year ...	Then ...
2020	Correspond per IRM 3.11.6.10.4, Corresponding on Net Refund and Zero-Balance Returns (Letter 178C), and use the fill in: We apologize for the delay in processing your CP 09, Earned Income Credit, claim for tax year 2020. Please complete Schedule EIC, Earned Income Credit, for tax year 2020, and return it to us along with this letter, Letter 178C.
2021	Correspond per IRM 3.11.6.10.4, Corresponding on Net Refund and Zero-Balance Returns (Letter 178C), and use the fill in: We apologize for the delay in processing your CP 09, Earned Income Credit, claim for tax year 2021. Please complete Schedule EIC, Earned Income Credit, for tax year 2021, and return it to us along with this letter, Letter 178C.
2024	Correspond per IRM 3.11.6.10.4, Corresponding on Net Refund and Zero-Balance Returns (Letter 178C), and use the fill in: We apologize for the delay in processing your CP 09, Earned Income credit, claim for tax year 2024. Please complete Schedule EIC, Earned Income Credit, for tax year 2024, and return it to us along with this letter, Letter 178C.