

IRM PROCEDURAL UPDATE

DATE: 06/25/2025

NUMBER: ts-03-0625-3434

SUBJECT: Revised No Reply Procedures

AFFECTED IRM(s)/SUBSECTION(s): 3.22.110

CHANGE(s):

IRM 3.22.110.28.20(4) - Removed instructions to adjust entries in the event of a no-reply.

(4) Reply/No Reply procedures:

If	Then
The REPLY is sufficient,	Enter the amounts into the proper lines of the return and into the proper fields on the screen. Also enter the CRD (if required).
There is a NO REPLY or an insufficient reply,	1. Enter CCC "3" on all No Reply to Correspondence. 2. Send TPNC 90 #306 with literal: Because you did not respond to our request for information, we have adjusted your Form 1042. The liability you reported in the Record of Federal Tax Liability Section was used as your Net Tax Liability. Your balance due or refund may have been adjusted based on this information. Caution: Enter CCC X if the return shows an overpayment.