

IRM PROCEDURAL UPDATE

DATE: 01/02/2026

NUMBER: ts-21-0126-0032

SUBJECT: Changes to Referrals via Accounts Management Service (AMS) E-911 Application; Updated Date for Perfecting Form 6765 Research Credit Claims to January 10, 2027

AFFECTED IRM(s)/SUBSECTION(s): 21.7.4

CHANGE(s):

IRM 21.7.4.2 Updated guidance throughout based on SERP Alert 25A0274 Changes to Referrals via Accounts Management Service (AMS) E-911 Application.

(1) The Taxpayer Advocate Service (TAS) provides assistance to taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems the IRS has not resolved through normal channels or believe that an IRS system or procedure is not working as it should.

(2) See IRM 21.1.3.18 , Taxpayer Advocate Service (TAS) Guidelines, for handling requirements when a taxpayer is experiencing a hardship, an unusual delay in resolving their account issue, or specifically requests TAS assistance **AND** you cannot resolve the taxpayer's issue within 24 hours (i.e., "same day").

Caution: As of January 5, 2026, Accounts Management (AM) no longer prepares Form 911 or Form e-911 for taxpayers meeting TAS criteria or otherwise requesting TAS assistance.

IRM 21.7.4.4.8.3.5(16) Updated date for perfecting Form 6765 Research Credit Claims to January 10, 2027.

(16) For Forms 1120X, 1040X, and amended Forms 1041, Research Credit Claims filed between January 10, 2022, and January 10, 2027, the IRS provides taxpayers the opportunity to perfect their claims. Taxpayers are required to provide the following information at the time the claim is filed with the IRS:

- Identify all the business components to which the Section 41 research credit claim relates for that year,
- For each business component, identify all research activities performed and,
- Provide the total qualified employee wage expenses, total qualified supply expenses, and total qualified contract research expenses for the claim year,

- The names of the individuals who performed each research activity (not necessary for claims dated June 18, 2024 and subsequent), and
- The information each individual sought to discover (not necessary for claims dated June 18, 2024 and subsequent).

Note: Effective for claims postmarked as of June 18, 2024, the IRS is waiving the requirement for taxpayers to provide the information shown in the last two bullet points above with their claims involving the Research Credit. Additional information can be found at irs.gov Research Credit Claims.

- Classifiers request Accounts Management issue Letter 6426C requesting additional information. CSRs will need to suspend the case while they wait for a response from the taxpayer. The fax number used on Letter 6426C will be the CSRs fax number, or the department fax number. Give taxpayers 45-days to respond. After 60 days, if the taxpayer has not responded, AM issues Letter 6424C - No Consider.
- If the taxpayer responds, re-suspend to CAT-A. Classifiers will determine if the 3 or 5 criteria are met. If not, the classifier will request the CSR send Letter 6424C. There will be no request for additional information or a need to monitor.
- If additional information is needed for the research credit claims, classifiers may request AM send Letter 916C with an open paragraph and paragraph 0 (zero). Use the CSR fax number in the letter. Allow the taxpayer 45-days to respond. If the taxpayer responds, re-suspend to CAT-A. If the taxpayer does not respond within 60 days, send Letter 6424C- No Consider.