IRM PROCEDURAL UPDATE

DATE: 12/15/2023

NUMBER: wi-03-1223-1185

SUBJECT: CP 09

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

CHANGE(s):

IRM 3.11.6.17.2(8) CP 09, Earned Income Credit - You May Be Entitled to EIC, and Form 15111, Earned Income Credit Worksheet (CP 09) - The table in paragraph 8 has been updated to include additional processing instructions.

(8) Follow the procedures below to process CP 09 or Form 15111 claims:

If ...	And ...	Then ...

The child or children weren't claimed on the original return	No other qualifying child from the original return is being claimed.	Deny the claim.
		
		1. Input the adjustment as follows:
		  a. BS 05
		  b. TC 290 for .00
		  c. SC 0
		  d. RC 054
		  e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance.
		  f. Do not input the amended claims date.
		2. Send Letter 76C per IRM 3.11.6.10.10 (3), Correspondence for Requesting Credit Previously Received (Letter 76C).

A child wasn't claimed on the original return	There is a qualifying child that was claimed on the original return.	Partially deny the claim.
		
		1. Input the adjustment as follows:
		  a. BS 05
		  b. TC 290 for .00
		  c. SC 1
		  d. RC 017 and 053

		e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance. f. Use Priority Code 3 to allow interest to be systemically calculated as an IRS initiated adjustment. g. Use CRN 764 to allow the credit for the qualifying child(ren). h. Do not input the amended claims date. 2. Send Letter 76C per IRM 3.11.6.10.10 (3), Correspondence for Requesting Credit Previously Received (Letter 76C).
The child or children were claimed on the original return	The child or children aren't eligible for EITC based on eligibility criteria or our computations **Exception:** If the child or children claimed are not eligible, verify if the taxpayer(s) are eligible. If determined to be eligible, follow instructions in the next row.	Deny the claim. 1. Input the adjustment as follows: a. BS 05 b. TC 290 for .00 c. SC 0 d. RC 054 e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance. f. Do not input the amended claims date. 2. Send Letter 76C per IRM 3.11.6.10.10 (3), Correspondence for Requesting Credit Previously Received (Letter 76C).
The child or children were claimed on the original return and aren't eligible	Taxpayer is eligible for EITC based on eligibility criteria and our computations	Allow the claim for the taxpayer(s) and input the adjustment as follows: a. BS 05 b. TC 290 for .00 c. SC 1

		d. RC 017 and 053 e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance. f. Use Priority Code 3 to allow interest to be systemically calculated as an IRS initiated adjustment. g. Use CRN 764 to allow the credit for the qualifying child(ren). h. Do not input the amended claims date.
The child or children were claimed on the original return	The child or children are eligible for EITC based on eligibility criteria and our computations	Allow the claim for the taxpayer(s) and input the adjustment as follows: a. BS 05 b. TC 290 for .00 c. SC 1 d. RC 017 and 053 e. HC 4 if a refund on the module is being held by Return Integrity Verification Operations (RIVO). Refer to IRM 3.11.6.7.9, Return Integrity and Verification Operation (RIVO) Guidance. f. Use Priority Code 3 to allow interest to be systemically calculated as an IRS initiated adjustment. g. Use CRN 764 to allow the credit for the qualifying child(ren). h. Do not input the amended claims date.