IRM PROCEDURAL UPDATE

DATE: 05/31/2024

NUMBER: ts-03-0524-0712

SUBJECT: CCC S; Deviation Link; Taxpayer Services Update

AFFECTED IRM(s)/SUBSECTION(s): 3.21.15

CHANGE(s):

IRM 3.21.15.1(4) - Changed Paper Processing Branch to Return Processing Branch.

(4) **Program Owner:** The Code and Edit/ERS IMF Section of the Return Processing Branch of Submission Processing.

IRM 3.21.15.1.6(1) - Updated Job Aid Catalog Number.

(1) The following job aids have been developed to assist tax examiners in their work:

- BMF Name Control Job Aid, Document 7071-A, Catalog Number 38048K.
- Coding and Editing BMF Tax Returns, Foreign Addresses, Document 2324-002, Catalog Number 48747C.

IRM 3.21.15.3(1) - Corrected IRM reference for Deviation Procedures.

(1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

IRM 3.21.15.5(2) - Changed Wage and Investment (W&I) to Taxpayer Services (TS).

(2) TAS uses Form 12412, Operations Assistance Request (OAR), to initiate the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, see IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).

IRM 3.21.15.5.1(1) - Changed Wage and Investment (W&I) to Taxpayer Services (TS).

(1) The National Taxpayer Advocate has reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business/Self-

Employed (SB/SE) Division, Tax Exempt and Government Entities (TEGE) Division, Criminal Investigation (CI), Appeals and Large Business and International (LB&I), that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).

IRM 3.21.15.5.1(2) - Fixed broken Service Level Agreement link.

(2) The SLAs are found at https://irsgov.sharepoint.com/sites/TAS/SitePages/SLA.aspx.

IRM 3.21.15.20(4) - Updated Computer Condition Code S.

(4) Edit Computer Condition Codes inside the "For IRS Use Only" box, which appears underneath Line 1b. **Enter** the CCC in the first column, first line identified as "CC".

Computer Condition Code	Description
A	A non-penalty **Schedule A** (Form 8804) is attached to Form 8804.
	Note: Edit CCC **"A"** when there is a ".00", **NONE**, or blank amount on Line 65, of Form 8804 Schedule A.
	Caution: Edit CCC **"A"** on an SFR or IRC 6020(b) return, and edit **".00"** on Line 8 of Form 8804 if the attached Form 13133 has the CCC "8" checkbox marked. CCC "8" is not a valid CCC in the Form 8804 program.
D	**#** **#**
	Note: Edit CCC "D" if the FTP box on Form 13496, IRC 6020(b) Certification, is checked.
	(See IRM 3.21.15.20 (5))
E	Credit elect or penalty payment is to be applied.
F (Final Return)	There is a clear indication on the return itself or on an attachment that returns won't be required to be filed for future years.
G (Amended Return)	There is a clear indication on the return or on an attachment that the return being processed is not the first return filed for the tax period.
J	Bypass the FTD Penalty program.
	Note: Returns aren't subject to, or are to be excluded from the FTD penalty processing.
O	A pre-settlement manual refund was paid.
Q	Indicates a manual computation of the return with a math error.

R	**#** [redacted] **#**
	Note: Edit CCC "R" if the FTF box on Form 13496 is checked.
	(See IRM 3.21.15.20 (6))
S	• An overpayment appears on Form 8804, Line 11, and Lines 14 and 15 are blank.
	• An overpayment appears on Form 8804, Line 13 and the taxpayer doesn't specify the amount to be refunded on Line 14 or the application of the overpayment to the subsequent period on Line 15.
U (Unprocessable return)	Rejects unprocessable returns, or to issue a manual refund of over one million dollars.
V	A Delinquent return with Reasonable Cause established, or applicability of Failure to File (FTF) penalty.
	Note: The $20 daily delinquency penalty won't generate.
W	Return has been cleared by Statute Control Unit.
X	Excess remittance with return or overpayment be applied to another account.
	Note: This code is used when it has been determined that an excess remittance will be applied to a different tax class or module (period). The CCC "X" will freeze the tax module from refunding or offsetting any monies by generating a TC 570.
Y	Accept the return as submitted by the partnership (e.g., short period return)
3	No reply to correspondence. To bypass validation of the "**CR**" (Correspondence Received Date) when the taxpayer fails to reply to IRS-generated correspondence.
	Note: Use of CCC "3" is authorized in this scenario even though no correspondence action has been taken with the taxpayer.
4	Return is notated "Prepared under IRC 6020(b)."
7	Denying the reasonable cause explanation for filing and paying late, and issue Letter 854C to deny the request.
	Caution: When using CCC "7," don't use CCC "D" or "R".