

IRM PROCEDURAL UPDATE

DATE: 07/11/2024

NUMBER: ts-03-0724-0835

SUBJECT: East Palestine Train Derailment (EPTDR) Claims

AFFECTED IRM(s)/SUBSECTION(s): 3.11.6.14.1.1.13

CHANGE(s):

IRM 3.11.6.14.1.1.13, East Palestine Train Derailment (EPTDR) Claims - New subsection to add processing instructions for this claim type.

East Palestine Train Derailment (EPTDR) Claims

(1) Send all East Palestine Train Derailment (EPTDR) Claims to AM. If the taxpayer files an amended return:

- Electronically, 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 III, Explanation of Changes.
- On paper, "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.