

IRM PROCEDURAL UPDATE

DATE: 07/30/2024

NUMBER: ts-03-0724-0880

SUBJECT: Routing

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

CHANGE(s):

IRM 3.11.6.7.8, Carryback and Carryforward Screening - Revised the entire subsection to split carryback and carryforward instructions into their own subsections.

(1) To screen a case for carryback issues, refer to IRM 3.11.6.7.8.1, Carryback Claim Screening.

(2) To screen a case for carryforward issues, refer to IRM 3.11.6.7.8.2, Carryforward Claim Screening.

(3) Then reassign the case to the appropriate queue per IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide, or IRM 3.11.6.9.2, MEFS Reassignment and Reroute Guide, as appropriate.

(4) If the case is 60 days or less before the ASED expires, or if the ASED has expired, leave a case note stating, "CB/CF/Statute Imminent". Leave a CC ACTON history item "STAT IMNT".

IRM 3.11.6.7.8.1, Carryback Claim Screening - New subsection for carryback claim screening.

Carryback Claim Screening

(1) When screening a case for carryback claim issues, refer to IRM 21.5.9.2.1, Identifying Carryback Applications and Claims.

(2) When screening a case for carryback credit claim issues, refer to 21.5.9-1, General Business Credits, Foreign Tax Credit, and Other Non-Refundable Credits - Availability for Carryback/Carryforward, and IRM 21.5.9.5.3, Special Carryback/Carryforward Periods.

IRM 3.11.6.7.8.2, Carryforward Claim Screening - New subsection for carryforward claim screening.

Carryforward Claim Screening

(1) When screening a case for carryforward claim issues, refer to IRM 21.5.9.2.2, Identifying Carryforward Claims.

(2) When screening a case for carryforward credit claim issues, refer to 21.5.9-1, General Business Credits, Foreign Tax Credit, and Other Non-Refundable Credits - Availability for Carryback/Carryforward, and IRM 21.5.9.5.3, Special Carryback/Carryforward Periods.

(3) When the taxpayer has is requesting an election to forgo the carryback period, check CC TRDBV for the literal "ELECTION". If present, the election has already been made and the case doesn't need to be sent as a carryforward claim.

IRM 3.11.6.8(7), 1040-X Routing Guide - Updated the table to add Claim of Right routing instructions.

(7) The following table contains routing instructions for cases not worked by SP 1040-X.

Condition	When to Route	Where to Route
Age discrimination claims (IRC 104(a)(2))	Always	AM
Alimony paid deduction (TIN of recipient provided)	If changing	AM
Archer MSA (Form 8853)	Always	AM
Basket Option Transactions <ul style="list-style-type: none"> • Filed under Notice 2015-73 • Filed under Notice 2015-74 	Always	AM
Claim of Right	Always	AM
Claim reducing capital gain preference items for the Alternative Minimum Tax (AMT) (PL 99-272)	If changing	AM
Clean-Fuel Vehicle - (IRC 179A)	Always	AM
CP 2000	See IRM 3.11.6.7.16,	Underreporter

Reminder: Check last process code of the TC 922	Automated Underreporter (AUR) Screening.	
CP 2006 Reminder: Check last process code of the TC 922	See IRM 3.11.6.7.16, Automated Underreporter (AUR) Screening.	Underreporter
CP 2501 Reminder: Check last process code of the TC 922	See IRM 3.11.6.7.16, Automated Underreporter (AUR) Screening	Underreporter
Disabled Combat Veteran, Combat Injured Veteran (or similar), Letter 6060-A or Letter 6060-D letter attached (taxable to nontaxable) Disability Severance Pay Military Retirement Military Disability Pay VA Claim St. Clair vs US Strickland Claim	Always	AM
Domestic Production Activities Deduction (Form 8903)	If changing	AM
Employee Retention Credit Voluntary Disclosure Program	Always	AM Note: Route as KATX.
Erroneous Refunds	Always	AM
Examination Classification Disallowed or Rejected	Always	AM
Excess Contributions to an IRA	Always	AM
Exonerated Prisoner, Incarceration Exclusion PATH Act, or similar notation	Always	Send the case to AM with EXPR as the working trail
Extraterritorial Income exclusion (Form 8873)	Always	AM
Fiscal Year Filer	Always	AM
Form 499/W-2PR/W-3PR Withholding Statement	Always	AM
Form 843, Claim for Refund and	Always	AM

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Request for Abatement		
Form 926, Return by a U.S. Transferrer of Property to a Foreign Corporation	Always	AM
Form 965 or IRC 965 notated	Always	AM
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	Always	AM
Form 1099-Q, Payments from Qualified Education Programs	If changing	AM
Form 1116, Foreign Tax Credit	If changing	AM
Note: If Form 1118, Foreign Tax Credit - Corporations, is attached, always send the case to AM		
Form 1310, Statement of Person Claiming Refund Due to a Deceased Taxpayer	Always	AM
Form 2159, Payroll Deduction Agreement	Always	Detach Form from the amended return and send the case to Collection Operation.
Form 2210-F, Underpayment of Estimated Tax by Farmers and Fishermen	Always	AM
Form 3115, Application for Changing in Account Method	Always	AM
Form 3911, Taxpayer Statement Regarding Refund	Always	Detach and send the case to Refund Inquiry.
Form 3949, Information Report Referral	Always	Detach and send the case to your local function based on the checked box on line 9-14 on the second page.
Form 3949-A, Information Referral	Always	Send the case to OSC Mail Stop: 6273
Form 4137, Social Security and Medicare Tax on Unreported Tip Income	If changing	AM
Form 5405, First Time Home Buyer Credit Recapture/Repayment	If changing	AM
Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations	Always	AM

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Form 5884-B, New Hire Retention Credit	Always	AM
Form 8288, Withholding on Distributions by Foreign Persons of U.S. Real Property Interests	Always	AM
Form 8288-A, Withholding on Distributions by Foreign Persons of U.S. Real Property Interests	Always	AM
Form 8288-B, Withholding on Distributions by Foreign Persons of U.S. Real Property Interests	Always	AM
Form 8615, Tax for Certain Children Who Have Unearned Income	Always	AM
Form 8801, Credit Paid for Prior Year Minimum Tax	If changing	AM
Form 8839, Qualified Adoption Expenses	If changing	AM
Form 8853, Archer MSAs and Long-Term Care Insurance	Always	AM
Form 8854, Initial and Annual Expatriation Information Statement	Always	AM
Form 8859, District of Columbia First-Time Home Buyer Credit	Always	AM
Form 8862, Information To Claim Certain Refundable Credits After Disallowance	Always	AM
Form 8873, Extraterritorial Income Exclusion	Always	AM
Form 8885, Health Coverage Tax Credit	If changing	AM with HCTC in the working trail.
Form 8889, Health Savings Account	If changing	AM
Form 8891, U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans	Always	AM
Form 8903, Domestic Production Activities Deduction	If changing	AM
Form 8915-A, Qualified 2016 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-B, Qualified 2017 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-C, Qualified 2018	Always	AM

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Disaster Retirement Plan Distributions and Repayments		
Form 8915-D, Qualified 2019 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-E, Qualified 2020 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-F, Qualified 2021 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8919, Uncollected Social Security and Medicare Tax on Wages	If changing	AM
Form 8939, Allocation of Increase in Basis for Property Received from a Decedent	Always	Process the amended return as normal. Send Form 8939 to: Estate and Gift Tax Operation Internal Revenue Service 201 W Rivercenter Blvd Covington, KY 41011 Attn.: Stop 824G
Form 8959, Additional Medicare Tax	If changing	AM
Form 8960, Net Investment Income Tax	If changing	AM Caution: Screen the case for CAT-A criteria. See IRM 3.11.6.7.15, Category A (CAT-A) Criteria Screening.
Form 8962, Premium Tax Credit (PTC)	See IRM 3.11.6.14.5.5, Premium Tax Credit (PTC), Form 8962.	AM and notate in the working trail PTCX.
Form 8994, FMLA	If changing	AM
Form 8996, Qualified Opportunity Fund	If changing	AM
Form 14157 Complaint: Tax Return Preparer Note: If Form 14157-A is also attached, follow the Form 14157-	Always	Send the case to: Attn: Return Preparer Office 401 W Peachtree Street

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A procedures		NW Mail Stop 421-D Atlanta, GA 30308
Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit	Always	Route completed form along with any supporting information to AM.
Fulbright Grantee	Always	AM
Health Care Act excluding student loan amount	Always	AM
Household Employee Income, Household Help, (HSH)	<ul style="list-style-type: none"> • If the HSH amount is changing • HSH is present and there's a change to any credit 	AM
"ICT/IVO" notation on the amended return or in the remarks	Always	Send the case to AM with "ICT/IVO" as the working trail. See IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Screening.
Immediate disallowance requested	Always	AM
Insolvent Farmer	If changing	AM
IRA Rollover	If changing	AM
IRA Deduction	If changing	AM
IRC 26 CFR 1.931.1	Always	AM
IRC 104(a)(2) – Claim that income from payments based on age discrimination are excludable	Always	AM
IRC 134 – Claim that compensation as JROTC instructors is tax exempt	Always	AM
IRC 179A – Clean Fuel Vehicle	Always	AM
IRC 301 – Veteran's Disability Compensation is excluded from gross income (This includes St Clair vs. US claims, IRS Ruling 80-9)	Always	AM
CSRC or CDRP		
X% disabled (or VA disability		

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X%) taxable to non-taxable Strickland Claim Pub 525		
IRC 692 – Federal Income Tax Forgiveness for Certain U.S. Military and Civilian Employees and Other Individuals	Always	AM with KITA as a working trail.
IRC 803 – Victims of Nazi Regime	Always	AM
IRC 911, IRC 913, IRC 931, or IRC 933	Always	AM
IRC 1341 – Repayments of Debt Cancellation	Always	AM
"Letter 6173", "Letter 6174", "Letter 6174-A", "Digital Assets" (e.g., Virtual Currency or Crypto)	Always	AM
Lottery Winnings (lump sum payment change from ordinary income to capital gain)	Always	AM
Lump sum payment excluded from income	Always	AM
Manual adjustment to penalties and/or interest on tax liabilities. Not adjustment for ES Penalties (TC170/176).	Always	AM
Maritime Claims a. With a breakdown of days, localities, and rates b. Without a breakdown of days, localities, and rates	a. See IRM 3.11.6.7.15, Category A (CAT-A) Criteria Screening. b. All others	a. CAT-A b. AM
May Dept. Store vs. Sequa Rev. Rul. 99-40	Always	AM
Medical/Dental Resident FICA Claims, includes: <ul style="list-style-type: none">• Mayo Clinic• Minnesota vs. Apfel	Always	AM
"Microcaptive"	Always	Send the case to: Internal Revenue Service

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		2970 Market Street Philadelphia, PA 19104
Misapplied Payment	See IRM 3.11.6.14.3.2, Estimated Tax Payments (Line 13).	AM
Net Operating Loss (NOL) or any indication of an NOL loss	If changing	Carryback or Carryforward, refer to IRM 3.11.6.7.8, Carryback or Carryforward Screening.
Pension Protection Act PL 109- 280	Always	AM
Personal injury damages excluded from income (IRC 104(a)(2))	Always	AM
Pigford vs. USDA Pigford vs. other Black Farmers Suit Keepseagle vs. USDA Native Americans vs. USDA Pigford II vs. USDA	Always	AM
Police Meal Expense	Always	AM
Public Law 99-272 Insolvent Farmer / AMT	Always	AM
Public Safety Officer PSO Exclusion indicated on return	Always	AM
Reconsideration Letter attached	Always	Input TC 971 AC 010. Send to: IRS Andover Campus 310 Lowell St Andover, MA 01810
Refund	Less than \$1.00 or greater than \$10 million, always	AM
Refund Inquiry	Always	AM
Registered Domestic partners (RDPs). Can also be identified as CCA201021050 or CCA.	Always	AM

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Another indication is Form 8958 is mentioned or attached.		
Resubmitted Claim/Re-submission or Appeal of a previously rejected claim	Always	AM
Rev. Rul. 57-383 (Strike Fund Benefits Claim for Refund)	Always	AM
Rollover of Airline Payments to Traditional IRAs	If changing	AM
ROTH IRA	If changing	AM
Safe Harbor	Always	AM
Schedule H, Household Employment Taxes	If changing	AM
Seller Paid Points (also see Schedule A) <ul style="list-style-type: none"> • Claimed for tax period other than year of purchase • HUD-1 or Settlement Statement not attached • Loan origination fees, Loan discount, Discount Points, Paid Points, not mentioned on HUD-1 or Settlement Statement • Property taxes, appraisals, inspections, title, or attorney fees included as deductible points 	If changing	AM
Student Loan Forgiveness	If changing	AM
Tax Equity and Fiscal Responsibility Act <ul style="list-style-type: none"> • TEFRA • Letter 3906 • Letter 4505 (any) 	Always	AM
Treaty Trader	Always	AM
<ul style="list-style-type: none"> • Tribal General Welfare Exclusion Act of 2014 • General Welfare • H.R. 3043 • Notice 2012-78 • Revenue Procedure 	Always	OSPC 1973 Rulon White Blvd. Ogden, UT 84201 M/S 7700, Attn: GECS

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2015-35		
Unemployment compensation repayments	Always	AM
United Mine Workers of America (UMWA) Refunds claimed for premiums paid	If changing	AM
UDC - Unlawful Discrimination Claims, identified as a write in of "UDC"	Always	AM
W-7, Application for IRS Individual Taxpayer Identification Number <ul style="list-style-type: none"> Attached, or the taxpayer requests additional information to complete processing 	Always	Austin Submission Processing Campus ITIN Operation Stop: AUSC 6090 3651 S IH 35 Austin, TX 78714-9342 Note: Keep all documentation provided by the taxpayer with the application; this may include original passports and birth certificates.
W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions (ATIN), is attached to a Form 1040-X	Always	Austin Submission Processing Campus Internal Revenue Service ATIN Unit 3651 S IH 35 Stop 6182 Austin, TX 78767
Walker Tax Court decision transportation expense tax deduction	Always	AM
Williams Claims	Always	AM
Zero Return- Transcription Error	See IRM 21.4.1.4.1.2.2, Return Found - Processing Errors Identified	AM

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Editorial Changes - Corrected a typographical error.