

IRM PROCEDURAL UPDATE

DATE: 10/04/2024

NUMBER: ts-03-1024-1010

SUBJECT: Clarified Procedures for Erroneous, Prompt and Quick Assessments Per SERP Feedback #23058 and #23059

AFFECTED IRM(s)/SUBSECTION(s): 3.12.38

CHANGE(s):

IRM 3.12.38.6.5 - Updated procedures per SERP feedback #23059.

- (1) This section of the manual lists the procedures that are to be followed for resolving erroneous Prompt, Quick, and Jeopardy assessments.
- (2) Prompt, Quick and Jeopardy requests are expeditious assessments when a statute is near or collection of taxes is in jeopardy.
- (3) These pre-journalized transactions are numbered with a Doc Code 51.
- (4) Erroneous assessments are sometimes made, and these assessments go unpostable.

IRM 3.12.38.6.5.1 - Updated procedures for Erroneous, Prompt and Quick assessments per SERP feedback #23058.

- (1) Use the instructions in this section to correct erroneous Doc Code 51 assessments.
- (2) Tax examiners will research the TIN reported on Form 3552 to determine if the assessment is a complete and/or partial duplicate assessment. In order for the assessment to post all money that is being reversed must be on TXMOD. Research using TXMODA to verify the money has not already been reversed in full and/or part.
 - a. If there is a TC 767 on the Form 3552 and there are two TC 766's in TXMOD, verify the total of the TC 766's match the amount reported as a TC 767. If the money amounts match and have not been reversed the tax examiner will add another TC 767 to register with money amount. See example below:

Example: The reported TC 767 amount is \$6,771.00. Research shows a TC 766 for \$4200.00 and a TC 766 for \$2571.00. Tax Examiner will add a TC

767 for \$2571.00 and change the original TC 767 amount from \$6771.00 to \$4200.00 and the case will post.

- b. If research shows the TC 767 money amount has already been reversed in full, the tax examiner will process Form 3552 as a complete abatement. Tax examiner will code the register with 2-R, notate cancel per research on Form 3552 and reach out to the originator to complete Form 1331-B. Once paperwork is received all paperwork will be sent to Accounting Data Control,
- c. If research shows the TC 767 has not been reversed in full, the tax examiner will process assessment as a partial abatement. Tax examiner will code the register with 2-R and send Form 3552 as well as Form 1331-B to Accounting Data Control in order for the assessment to be reinput with the correct money amount.

(3) If your unable to obtain the original Form 3552 from RACS, follow the instructions below to create Form 3552 from the information on the BMF Reject Register.

Title	Input Information
Top Middle	In red ink, write Cancel per Research
Document Locator Number	Enter DLN printed on register
MFT	Enter MFT from paragraph C
Tax Period	Enter tax period from paragraph D
Assessment Date	Enter date from paragraph E
IDRS Number	Enter your 10-digit IDRS number
Notice Date	Enter the date from paragraph E
Name Control	Enter the name control from paragraph A
Taxpayer Identifying Number	Enter EIN from paragraph B
Form Number	Enter the form number from register
Taxpayer	Enter taxpayers name control
Tax Period Ended	Enter the last day of the tax period listed in paragraph D Example: Tax period is 201712, the tax period ended would be 20171231
Reference, Box 31	Enter all dates listed in Sections 01-19, 30 and 40
TC, Box 32	Enter all transaction codes listed in Sections 01-19, 30 and 40
Assessment, Box 33	Enter all money amounts listed in Sections 01-19, 30, and 40
Balance Due	Input the total assessment amount in the 3rd box to the right of box 37

(4) Form 1331-B must be completed to abate a duplicate assessment or portion of the assessment. Contact the originator with a request to complete Form 1331-B. If the tax examiner does not receive a response from the originator inform

management and/or your local P&A analyst for assistance in resolving this issue. Tax examiners will verify Form 1331-B has the following information:

Title	Input Information
EIN/SSN	Enter the taxpayers TIN from Form 3552.
Form/MFT/Tax Period	Enter Form Type, MFT and Tax Period from Form 3552.
Name and Address of taxpayer	Only enter the taxpayers name control from Form 3552.
Section I	Computation of liability. See example below of a partial abatement. Example: Money amount of available credit. Money amount to be removed from form for reinput.
Prepared by	Employee name.
Date	Date Form 1331-B was completed.

(5) Once all paperwork is completed, a Form 4028-A must be filled out with the below information.

1. Mark the correct Master File box on the top left.
2. From;To is 0-2.
3. Master File is 1 for IMF or 2 for BMF.
4. Input DLN from the top of the register without the document code.
5. Enter money amount under wither credit or debit from the information on the register.
6. Under remarks input Abate assessment to 6510 account.