IRM PROCEDURAL UPDATE

DATE: 11/13/2024

NUMBER: ts-21-1124-1127

SUBJECT: Changes, Clarifications, and Updates for Form 15620; Use of Estate of; Certified Letters; Routing of GLDS; Corr Date for Electronic Receipts

AFFECTED IRM(s)/SUBSECTION(s): 21.3.3

CHANGE(s):

IRM 21.3.3.4.2.3 Updated paragraphs 5 and 6 to include electronic transmission dates when a correspondence date is needed. Update due to SERP Feedback 20441.

IRM 21.3.3.4.2.3 Updated paragraph 6 to combine options in the THEN column for the same condition in the IF column. Update due to SERP Feedback 20269.

(5) When a NOTICE is being sent, and a correspondence date is required, input a correspondence date in the **CORRESP - DT** field on CC REQ54. See IF/THEN Chart below:

IF	THEN

Sending a **NOTICE** and correspondence date is required	Input the Corr Date using the first applicable date below:
	
	  a. The date the taxpayer or authorized representative correspondence was prepared or signed.
	  b. Envelope postmark date, transmission date on a fax, or electronic transmissions.
	  c. The Service Center Automated Mail Processing System (SCAMPS) digital dates.
	
	     Note: SCAMPS places a digital date stamp on the envelope.
	
	  d. Three days prior to the IRS received date of the case.
	  e. Current date.

(6) When sending a letter and a correspondence date is required, see IF/THEN chart below:

IF	THEN
a. Correspondence was prepared or signed by a taxpayer or authorized representative b. There is no correspondence/letter/inquiry date c. The SCAMPS date is unavailable d. The Correspondence/inquiry is in the form of a fax or an electronic transmission such as Document Upload Tool (DUT) submissions e. The inquiry is received from a Taxpayer Assistance Center (TAC)	a. Use the date the correspondence was prepared or signed b. Use the latest postmark or private delivery service date on the envelope or the SCAMPS digital date if there is no postmark or private delivery service date on an envelope. c. Use the date three days prior to the IRS received date of the case d. Use the date the fax or the electronic document was transmitted e. Use the IDRS received date

IRM 21.3.3.4.6 Updated verbiage to direct the employee to Publication 4235 to find the correct Collection Advisory Group address.

(1) Research IDRS to determine if Collection Case Assignment has been established. If so, forward Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes, to controlling employee at the appropriate field office.

(2) If no Collection Case assignment is present on IDRS, forward Form 4219 to the Advisory Group that services the employer's address. See Pub 4235 for the appropriate Collection Advisory Group contact information.

(3) If there is a field office stamp on Form 4219, complete the proper form to associate Form 4219 with the employer's Form 941.

IRM 21.3.3.4.8 Corrected the addresses in paragraph 10 for where to mail GLDS Support Services cases and added a reminder of what kinds of cases are worked by GLDS Support and to ensure these cases are being routed correctly.

(10) **Field Referrals** - Follow the routing procedures outlined in this Section to refer the inquiry or correspondence to the appropriate office/area for further consideration/processing:

Inquiry/Correspondence request:	Route to:
Freedom of Information Act (FOIA) or Privacy Act	Internal Revenue Service GLDS Support Services 4800 Buford Highway Stop 93A Chamblee, GA 30341 **Note:** Use overnight mail. See Reminder below for additional information.
Subpoenas or other court requests for IRS documents or testimony	Internal Revenue Service GLDS Support Services 4800 Buford Highway Stop 93A Chamblee, GA 30341 **Note:** Use overnight mail. See Reminder below for additional information.
Killed in Action/Killed in Terrorist Action (KIA/KITA) (including claims and correspondence)	Designated representatives as provided in IRM 21.6.6.2.22.2.1, KITA/KIA Procedures for All Functions.
Incorrect Refunds	Accounts Management function
Responses to the 118 Letter, 177 Letter, or 1355 Letter that involve missing Schedules K-1	Information Return Processing (IRP) Unit in Receipt and Control
Responses to the 118 Letter, 177 Letter, or 1355 Letter that involve Balance Sheets (Schedule L), signature, or Taxpayer Identification Number (TIN)	Document Perfection function
Correspondence concerning potential bad payors, or correspondence relating to Automated Underreporter (AUR)	Automated Underreporter Operations - Follow procedures in IRM 21.3.1.6.41, IMF Underreporter Notices and Letters and IRM 21.3.1.6.42.2, Responding to Individual Mater File (IMF) Underreporter Paper Inquiries.
Trust Fund returns on Form 1065 or in Form 1065 format	Processing, as Forms 1065, U.S. Return of Partnership Income.
Correspondence citing frivolous arguments, using criteria listed in IRM 25.25.10, Frivolous Return Program	Ogden Frivolous Return program
Entity changes when no other issue is involved, including correspondence and correction data relating to entity change	Entity Control Function at the appropriate Campus
Address changes for IMF and BMF, and name changes that do not involve a taxpayer's first name line for BMF accounts	Accounts Management function
Correspondence relating to BMF Underreporter (BUR)	Follow procedures in IRM 21.3.1.7.49, Letter 2030/Letter 2531 - Business Master

	File (BMF) Underreporter Program - General Information.

Note: The above quick reference guide is not all inclusive. Other specific program or function routing instructions can be found in the following IRM Correspondence/Inquiry sections. See IRM 21.3.3.4.8.1 through IRM 21.3.3.4.8.5 below. Another source for determining proper routing is the Campus Locator Program Guide, which can be accessed at: Program Locator Guide.

Reminder: GLDS Support Services (GSS) is the intake point for requests seeking IRS information or records that are responded to by the Disclosure function. GSS creates cases for the requests and associates documents responsive to them. GSS also creates cases for and responds to Tax Compliance Check (TCR) requests submitted by approved partner agencies. If not sure where to route a case, verify proper routing with your management to avoid misroutes.

IRM 21.3.3.4.8.2 Changed verbiage in paragraph 4 to clarify that the link defines when to route instead of how to route. Update due to SERP Feedback 20051.

(4) Route all amended/duplicate returns/claims and any correspondence from the taxpayer or their authorized representative to the Revenue Officer (RO) assigned to the account when at least one tax period is in **status 26**. An RO has a unique eight-digit number (not all zeros) (collection assignment number) located in the upper right-hand corner of CC SUMRY. Cases assigned to a specific RO or an RO group need to be routed. A Revenue Officer's address and instructions for when to route to an RO Group can be found on the SERP Who-Where tab titled RO Lookup. If there are tax periods in notice status (e.g., 21, 56 or 58), in addition to the status 26 module(s), input CC STAUP 22 01 to accelerate those tax periods to status 26. Also input a TC 971-012 for audit trail purposes on amended / duplicate returns or formal claims (only) for all tax periods involved. See IRM 21.5.1.4.8, Transaction Code 971 and IRM 21.5.3.2, What Are Claims for Credit, Refund, and Abatement, for more information.

Note: Account refers to the entire TIN, not just one tax period. The RO is responsible for resolving the entire account, not just the status 26 modules. The amended / duplicate return or correspondence does not have to pertain to the status 26 tax period.

Reminder: Do not route tax increase/credit decrease cases to the Revenue Officer if the Assessment Statute Expiration Date (ASED) will expire within 90 days. Forward the case to the Statute Team.

Exception: Employee Retention Credit (ERC) is a tax credit against certain employment taxes reported on quarterly and annual employment tax returns. This exception is for those employees trained to work ERC cases to allow ERC

adjustments on accounts in Status 26. Once the ERC adjustment is completed, the employee will notate, "ERC adjustment completed" at the top of the claim and forward the case to the applicable RO or RO Group per the instructions above. Case work exception includes TAS requests regarding ERC claims, ERC claim withdrawals, and ERC Congressional Inquiries or director requests. Employees are to review IRM 21.7.2.7.2, Employee Retention Credit (ERC), for more information and to determine if the current moratorium for adjusting new claims has been lifted.

Exception: Do not route stand-alone (i.e., without correspondence) original returns that have not been processed to the assigned RO or RO Group. Forward the unprocessed return to the appropriate Campus location. See IRM 21.5.3.4.13, Unprocessed Return, for more information. Input an appropriate closing code if required to indicate the return was sent for processing. See paragraph 4 of IRM 21.5.2.4.23.8, IDRS Account Actions, for more information.

Exception: BMF International units in OAMC process requests for reasonable cause on systemically assessed Failure to File (FTF) penalty on Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, and Form 5472, Information Return of a Foreign Owned Corporation. For more information see IRM 21.8.2.20.2, Form 5471 Penalties Systemically Assessed from Late-Filed Form 1120 Series or Form 1065, IRM 21.7.4.4.4.16, Failure to File Form 1120 and Form 5471 penalties, and IRM 21.8.2.21.2, Form 5472 Penalties Systemically Assessed from Late-Filed Form 1120 Series. Manually assessed Failure to File penalty on Form 5471 and Form 5472 route penalty abatement request to the originator. The penalty assessed on Form 5471 and Form 5472 are subject to enforcement actions by Compliance.

Reminder: See IRM 21.3.3.4.8.2.1.2, IMF Compliance Routing (ASFR Reconsideration and Status 26), for information about some collection assignment numbers that may not be assigned to a RO.

IRM 21.3.3.4.8.2 Added NOTE in paragraph 8 under the REMINDER to state what is considered a received date in AM. Update due to SERP Feedback 21860.

(8) If working correspondence in status 22 (IDRS status), route the correspondence per IRM 5.19.1.3.2 For All Employees, for instructions specific to working status 22 correspondence.

Reminder: AM will work status 22 correspondence cases if the case was received in AM in notice status **before** the case went into status 22. **Do not** route these cases to ACSS. Work the correspondence case following normal processing procedures. After completing the case, document the history on AMS. If a case was received in ACSS in status 22 and then subsequently went into another MF status e.g., status 12, ACSS will work the case.

Note: The earliest date stamp by ICT or any AM site indicates the date a case is received in AM.

Exception: If a Decedent account includes **any** modules in status 22, transfer the correspondence to the appropriate ACSS site. See IRM 5.19.1.5.3, Deceased Taxpayers.

Note: If working Amended Returns/Claims or the account is in status 22 and meets the criteria in paragraph 1 above, see IRM 21.3.3.4.8.2.1 Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence.

IRM 21.3.3.4.12 Updated paragraph 11 to include Form 15620 as an acceptable submission for making an IRC 83(b) election.

(11) Follow the table below for IRC 83(b) - Election to include Certain Restricted Property in Gross income, Form 15620, Section 83(b) Election, or IRC 83(i) - Election to include Certain Qualified Equity Grant in Gross income.

Note: Either a Form 15260 or a written statement filed within 30 days after property was transferred is acceptable to make an 83(b) election.

If	Then
A paper return was filed	Associate the election with the related return. **Note:** The related return is Form 1040 return for SSNs or Form 1120 series return for EINs.
An electronic return was filed	a. File the election using TC 290 .00; use a non-refile block series. See Doc 6209, Section 4, for the appropriate non-Refile Blocking Series. b. **Do Not** use an "attachment" or an "association" form for routing to Files.
There is indication a return will be filed	Input TC 930 if the election **was not** scanned into CII. Refer to IRM 21.5.1.4.4.2, TC 930 Push Codes. If the election was scanned into CII, **Do Not** use push code procedures. Refer to IRM 21.5.1.5.7(3), CII Push Codes.
No indication a return has been filed or will be filed, **Do Not** return the election to the taxpayer	Forward the election to be filed in the Alpha File. IRM 21.5.1.5.3 (2), CII Source Documentation, states that if the election is scanned into CII, the Alpha file association is not needed.

Note: If the taxpayer or the authorized representative requested an acknowledgement of the election, Submission Processing must follow IRM 3.10.72.5.4, Date Stamping Acknowledgements. If an interim was issued systemically by CII, you must send a closing letter.

IRM 21.3.3.4.16.5 Updated the verbiage to send correspondence to the "Estate of" for a deceased taxpayer account without evidence of a fiduciary. Update due to SERP Feedback 20502.

(1) A fiduciary is a person to whom property or power is entrusted, for the benefit of another. A fiduciary for income tax purposes is a person who holds in trust an estate to which another has the beneficial title or in which another has a beneficial interest or receives and controls income of another. This relationship occurs most often in cases involving:

    a. A deceased taxpayer or
    b. Legal disability - In situations where a taxpayer has been deemed disabled and unable to take care of their own affairs.

(2) Form 56, Notice Concerning Fiduciary Relationship, is used by an individual to notify the IRS of a fiduciary relationship. Other legal documents establishing fiduciary relationships can be substituted for the Form 56.

(3) If the IRS has been notified as to the existence of a fiduciary relationship, a letter must be mailed to the fiduciary's mailing address. Sample formats are discussed below:

- **DECD taxpayer:**

  John Brown, DECD,
  Richard Doe, Executor
  (Richard Doe's address)
- **Legal Disability:**

  John Smith,
  Howard Doe (Enter proper title of fiduciary)
  Howard Doe's address

(4) If the name of the fiduciary cannot be obtained or if there is not sufficient time remaining on the statutory period of limitations, address the C-Letter for a deceased taxpayer as follows:

Estate of John Doe
John Doe's address

(5) When a fiduciary relationship cannot be established on a case involving a taxpayer under legal disability, address the C-Letter as follows:

John Doe,
John Doe's address

IRM 21.3.3.4.23.1 Clarification given on how to determine when a letter should be sent certified. Update due to SERP Feedback 22270.

(1) Handle certified mail using guidelines below:

    a. Certified letters can be identified by caption "CERTIFIED MAIL" in upper left corner of each letter map. Letter maps can be found at SERP Correspondex Letters. Certified letters must be programmed for functional level signature. See IRM 1.2.2.5, Delegations of Authority for the Examining Process, for the function authority level signature requirements.

    b. Information on which letters are to be sent as certified mail are provided in individual functional IRMs for when a certified letter is necessary. Process letters not included in these documents per "Additional Instructions" provided on Form 3696, Correspondence Action Sheet. For more information on processing certified mail, see IRM 3.13.62.8.4 Certified Mailing Procedures.