DATE: 11/27/2024

NUMBER: ts-21-1124-1163

SUBJECT: Changes to ERC Routing; Spanish Holding Number; Extension of Supplemental Claims Date by Aggregate Filers

AFFECTED IRM(s)/SUBSECTION(s): 21.7.2

CHANGE(s):

IRM 21.7.2.7(11) Revised instructions to include information regarding Spanish Form 941X (SP).

(11) **Specialization of COVID-related credit PAPER cases within AM.** Form 94XX and other paper cases involving COVID-related employment tax credits (Employee Retention Credit (ERC), Credit for Qualified Sick and Family Leave Wages and COBRA Premium Assistance Credit) received within AM will be handled by designated employees (only). Submission Processing (SP) is screening Form 94XX work prior to ICT scanning to identify claims for ERC and Credit for Qualified Sick and Family Leave Wages (but not claims for COBRA Premium Assistance Credit). Cases identified by SP will be assigned with case Priority Code 1 for ERC cases and case Priority Code 3 for Credit for Qualified Sick and Family Leave Wages cases. However, to ensure proper tracking and delivery, employees must take the following actions when such cases are identified in AM inventory, including those missed during SP screening:

- **Unprocessed Form 94XX ERC claims (tax decreases or credit increases) including correspondence with unprocessed Form 94XX claims attached:** Unprocessed Forms 94XX (or duplicate filed employment tax returns being processed as a Form 94XX), including correspondence with unprocessed Form 94XX claims attached, reporting ERC related tax decreases or credit increases are to be controlled with **Priority Code 1**, case category **SPC6**, and IDRS number **0230281416**. Use OFP Code 710-10056 when processing ERC claims.

  Note: Case category SPC6 is also used with ERC claim withdrawal requests as discussed in (3) of IRM 21.7.2.7.7.1, *ERC Claim Withdrawal Requests — Case Receipts and Case Association Actions*.

- **Unprocessed Spanish Form 941X (SP) ERC Claims that have NOT had RAAS analysis completed:** should remain in IDRS number 0420281416.
- **Unprocessed Spanish Form 941X (SP) ERC claims (tax decreases or credit increases) including Spanish correspondence with unprocessed**

Form 941X (SP) claims attached with RAAS analysis completed: Unprocessed Spanish Forms 94XX (or duplicate filed employment tax returns being processed as a Form 941X (SP), including correspondence with unprocessed Form 94X1X (SP) claims attached, reporting ERC related tax decreases or credit increases **with completed** RAAS analysis are to be controlled with **Priority Code 1**, case category **SPC6**, and IDRS number **0433020103**. Use OFP Code 710-10056 when processing ERC claims.

- **Forms 94XX reporting ERC reversals (tax increases or credit decreases):** Forms 94XX (or duplicate filed employment tax returns being processed as a Form 94XX) reporting ERC related tax increases or credit decreases are to be controlled with IDRS number **0430404307** with no priority code and with the usual case category.

- **ERC Adjacent/Related cases (including correspondence):** Paper cases involving ERC related inquiries are to be controlled with **Priority Code 1**, usual case category, and IDRS number **0430404307**.

  Exception: If the case includes or is in regards to an unprocessed ERC claim, follow guidance in the first bullet above.

- **Spanish ERC Adjacent/Related cases (including correspondence):** Spanish paper cases involving ERC related inquiries are to be controlled with **Priority Code 1**, usual case category, and IDRS number **0433055447**.

  Exception: If the case includes or is in regards to an unprocessed Spanish ERC claim, follow guidance in the third bullet above, specific to unprocessed Spanish Form 941X (SP) ERC claims.

- **Cases involving Credit for Qualified Sick and Family Leave Wages:** Form 94XX and other paper cases involving claims for Credit for Qualified Sick and Family Leave Wages are to be controlled with **Priority Code 3**, usual case category, and IDRS number **0430404307**.

  Exception: If the case also involves ERC, follow guidance in the first, second or third bullets above as appropriate.

- **Cases involving Credit for COBRA Premium Assistance Credit:** Form 94XX and other paper cases involving claims for COBRA Premium Assistance Credit are to be controlled with IDRS number **0430404307** with no priority code and with the usual case category.

  Exception: If the case also involves ERC, follow guidance in the first, second or third bullets above as appropriate.

  Note: The appropriate Priority Code **must** be recorded on CII cases for ERC claims (tax decreases or credit increases) and Credit for Qualified Sick and Family Leave Wage cases prior to closing the case. Case

category **SPC6** must be recorded on CII cases for ERC claims (tax decreases or credit increases) prior to closing the case.

Caution: If a non-COVID-related case is identified in the inventory of COVID-related credit cases (either assigned to IDRS number 0230281416 or to an employee designated to work COVID-related credit cases), remove any Priority Code 1 or Priority Code 3 recorded for the case on CII and reassign it to either IDRS number **0230265402** (CAMC) or **0440078330** (OAMC) as appropriate.

Reminder: See (3) in IRM 21.7.2.8, *Deferred Payment of Social Security Taxes for 2020*, for instructions on controlling inquiries and cases involving deferred social security tax.

IRM 21.7.2.7.6.3 Added exception for cases that will not be risked by RAAS.

(1) Certain Form 94XX cases reflecting Employee Retention Credit (ERC) adjustment requests are being released to be worked by AM after having been analyzed by Research, Applied Analytics & Statistics (RAAS). These cases will be delivered to AM with instructions on how the ERC portion of the claim or adjustment is to be handled (i.e., additional handling required, assessment to be made, claim is allowable, disallowance criteria, or partial disallowance criteria).

Caution: RAAS analysis for these cases generally does not include consideration of non-ERC related tax items that may be reported on a Form 94XX, including those with a mix of ERC and non-ERC change items.

(2) This subsection provides handling guidance for adjusting ERC as reported on:

- Forms 94XX (or duplicate filed employment tax returns being processed as a Form 94XX) which have been cleared for processing (accepted) after filtering criteria were applied by RAAS (i.e., cases which did not fail one or more of the filters).
- Forms 94XX reporting tax increases or credit decreases (i.e., credit reversals).

Note: Guidance on processing ERC related claims and adjustments which **failed** one or more of the filters and require disallowance actions or require additional processing steps to determine a correct disposition is found in IRM 21.7.2.7.8, *Additional Case Processing Actions and/or Disallowance Actions for Forms 94XX Meeting ERC-related Filtering Criteria*, and succeeding subsections (e.g., ERC claims failing the filter for filing Forms W-2 are processed as per guidance in IRM 21.7.2.7.8.1, *Disallowance Actions for Form 94XX ERC Claims Meeting RAAS Filtering Criteria for No Forms W-2 Filed*.

Caution: Due to concerns with increasing volumes of dubious and inaccurate claims, the IRS has instituted a moratorium on processing new ERC claims through the end of 2023 and possibly longer. In addition, the IRS has slowed the pace of processing previously filed but unpaid ERC claims. See (5) in IRM 21.7.2.7.2 for more information including guidance on resolving related phone contacts.

(3) Cases cleared by RAAS for processing as per guidance in this subsection will be identified to AM as follows:

- IDRS Number: **0230265187**
- CII case notation: **"Cleared to Process"**

Note: CII case notes for these cases will also indicate the EIN and tax period that was identified during data transcription for RAAS analysis. This information is a factor in processing validation described in (12) below.

Note: CII case notes for accepted Forms 941-X will also include two (2) dollar value data elements required for operating the math verification worksheet discussed in (14) below.

Caution: Take no actions to process Forms 94XX reporting ERC-related tax decreases or credit increases unless the case has been controlled/annotated with instructions permitting the case to be worked as indicated above or as indicated in another subsection providing instructions for special handling (i.e., case handling instructions for a failed analysis factor or case handling instructions for certain supplemental Forms 94XX).

Exception: Certain designated AM employees will be directed to work some cases that have not been risked by RAAS. These cases will be distributed to designated employees through AM management. These will include certain priority cases and cases that were in CAT-A status during the moratorium. Designated employees specifically assigned to work these cases will be provided an ERC worksheet to process these cases. Employees should document these cases with the following case note: "Not RAAS risked, worked per exception in IRM 21.7.2.7.6.3(3)".

(4) Employee Retention Credit can be a non-refundable credit, a refundable credit, or both, depending on the amount of the Employee Retention Credit that can be claimed for a particular tax period and the amount(s) of any other non-refundable credit(s) being reported.

Note: For general information regarding this credit, see IRM 21.7.2.7.2, *Employee Retention Credit (ERC),* (and the four subsections that follow the cross-referenced IRM section).

(5) The following IRNs and CRNs are associated with adjustments to the Employee Retention Credit:

TXMOD	BMFOLR	Form 941 Line	Form 941-X Line	IRN/CRN

Field Name	Field Name	Number and Title	Number and Title	
CR-EMP-RTN	CR EMP RTNTN	Line 11c Nonrefundable portion of employee retention credit	Line 18a Nonrefundable portion of employee retention credit	IRN 203
N/A Review posted CRN 296 transaction amounts	RFDBL EMP RTNTN	Line 13d Refundable portion of employee retention credit	Line 26a Refundable portion of employee retention credit	CRN 296 to alter posted transaction amount, posted field value will not change.
WGS-EMP-RTN-COV	QLF WGS EMP RTNTN	Line 21 Qualified wages for employee retention credit	Line 30 Qualified wages for employee retention credit	IRN 206
HLTH-PLN-EXP-RPT	QLF HLTH PLN EXP	Line 22 Qualified health plan expenses allocable to wages reported on Line 21	Line 31a Qualified health plan expenses for the employee retention credit	IRN 207
EMP-MARCH-WG-PD	QLF EMP MARCH WG	Line 24 April 2020 Revision: Qualified wages paid March 13 through March 31, 2020, for the employee retention credit July 2020 Revision: Deferred amount of the employee share of social security tax included on line 13b	Line 33a April 2020 Revision: Qualified wages paid March 13 through March 31, 2020, for the employee retention credit	IRN 208 **Caution:** Line 24 of Form 941 represents different tax reporting items for 202006 versus 202009 and 202012. See (5) in IRM 21.7.2.8.2, *Notice 2020-65 — Deferred Payment of Employee's Share of Social Security Taxes for 2020*, for more information.
HLTH-PLN-MARCH	QLF HLTH PL MAR	Line 25 April 2020 Revision: Qualified health plan expenses allocable to wages reported	Line 34 Qualified health plan expenses allocable to wages reported on Form 941 or Form 941-SS,	IRN 209 **Caution:** Only applicable to second quarter 2020 Form 941 tax returns.

		on Line 24 July 2020 Revision: Reserved for future use	line 24	

Caution: Form 941-X is revised on a regular basis and line numbers for particular adjustment items occasionally change. However, there is no requirement for the taxpayer to use the most current version of Form 941-X. Although line numbers are provided in the table above for easy reference, employees are responsible for ensuring the proper adjustment action is taken based on the form version filed by the taxpayer.

(6) **IRN 203** is used along with TC 290, TC 291, or TC 298 (as appropriate) to record adjustments to the non-refundable portion of Employee Retention Credit on Form 941, Form 943, Form 944 and Form CT-1 tax accounts.

- An increase to the credit will be recorded with a positive IRN 203 amount and a corresponding decrease to tax (i.e., a TC 291 for the same amount if no other changes were reported).
- A decrease to the credit will be recorded with a negative IRN 203 amount and a corresponding increase to tax (i.e., a TC 290/298 for the same amount if no other changes were reported).

Example: A Form 941-X is filed claiming an increase to non-refundable Employee Retention Credit in the amount of $75. Assuming all processing requirements are met, the adjustment to be made would be a TC 291 for $75.00- and an IRN 203 for $75.00.

Example: A Form 941-X is filed reporting a decrease to non-refundable Employee Retention Credit in the amount of $90. Assuming all processing requirements are met, the adjustment to be made would be a TC 290 (or TC 298 as applicable) for $90.00 and an IRN 203 for $90.00-.

Note: IRN 203 can be combined on Command Code ADJ54 adjustments with any other IRN or CRN valid for the form being adjusted.

(7) **CRN 296** is used to record adjustment to the refundable portion of Employee Retention Credit on Form 941, Form 943, Form 944 and Form CT-1 tax accounts. Use a positive CRN 296 when increasing the credit (TC 766 is generated) or a minus (-) CRN 296 when decreasing the credit (TC 767 is generated).

Note: CRN 296 can be combined on Command Code ADJ54 adjustments with any other IRN or CRN valid for the form being adjusted.

(8) Corrections to this credit will usually be seen along with corrections to a related wage figure and/or allocable qualified health plan expenses.

- **IRN 206** is used to either increase or decrease qualified wages for employee retention credit.
- **IRN 207** is used to either increase or decrease qualified health plan expenses allocable to wages reported on Line 21 (i.e., qualified wages for employee retention credit).

(9) In addition, for second quarter 2020 Form 941 accounts **(only)**, it may be necessary to record changes to figures relating to amounts of Employee Retention Credit attributable to first quarter 2020 which were required to be reported on second quarter Forms 941. (See the last bullet in (7) of IRM 21.7.2.7.2.1IRM 21.7.2.7.2, *Employee Retention Credit (ERC) — Coronavirus Aid, Relief, and Economic Security (CARES) Act Provisions*, and IRM 21.7.2.7.2.5, *First Quarter 2020 Form 941 — Employee Retention Credits and Notice 1447*, for more information on that topic.)

- **IRN 208** is used to either increase or decrease qualified wages paid March 13 through March 31, 2020, for the employee retention credit.

  Caution: Line 24 on Form 941 represents different tax reporting items for 202006 versus 202009 and 202012. See (5) in IRM 21.7.2.8.2, *Notice 2020-65 — Deferred Payment of Employee's Share of Social Security Taxes for 2020*, for more information.

- **IRN 209** is used to either increase or decrease qualified health plan expenses allocable to wages reported on Line 24 (i.e., qualified wages paid March 13 through March 31, 2020, for the employee retention credit) .

(10) **Process Forms 94XX claiming non-refundable or refundable amounts of Employee Retention Credit released by RAAS as per guidance in the paragraphs which follow.**

Caution: When working Forms 94XX filed for tax year 2020, review the tax account for which the Form 94XX was filed for any posted CRN 280 deferred payment amount. If the account reflects a previously recorded CRN 280 amount, or if the Form 94XX under consideration includes a change to deferred payment amounts (increase or decrease), see IRM 21.7.2.8.13, *Form 94XX — Adjusting Accounts with a Posted CRN 280 and/or Corrections to Deferred Social Security Tax Payment Amounts*, for handling guidance prior to adjusting the account.

(11) Reject any Form 94XX claiming non-refundable or refundable amounts of Employee Retention Credit that is filed for an **invalid** tax period or tax form. As appropriate, follow guidance in IRM 21.5.3.4.6.3, *No Consideration Procedures*, and issue Letter 916C advising the employer the credit is not available for the form/tax period (specify) for which they filed a Form 94XX. The valid forms and tax periods for the Employee Retention Credit are as follows:

- **Form 941:** Tax periods 202006 through 202112 **only**.
- **Form 943, Form 944, and Form CT-1:** Tax period 202012 and 202112**only**.

Reminder: For Form 941, any Employee Retention Credit attributable to first quarter 2020 must be claimed on an original or adjusted employment tax return filed for the second quarter of 2020. See (9) above.

Note: See (6) in IRM 21.7.2.7.2.2, *Employee Retention Credit (ERC) — Taxpayer Certainty and Disaster Relief Act of 2020 Provisions*. Certain employers eligible to retroactively claim ERC credits for earlier tax periods during 2020 were permitted (but not required) under a special rule to claim the combined amounts on their original Form 941 for the fourth quarter. Employers who were eligible to apply the special rule when filing original fourth quarter 2020 Form 941 returns are also eligible to apply the same special rule to combine eligible ERC amounts from earlier quarters on Forms 941-X filed for fourth quarter of 2020. **#** ████████████████
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(12) All other Form 94XX processing guidelines and requirements also apply to Forms 94XX reporting changes to ERC that are cleared for processing by RAAS. Cases cleared for processing by RAAS have generally **not** been reviewed for completeness (e.g., presence of signature, certification block(s) marked, etc.) and processability (e.g., prior figures match, mathematically correct, etc.). As such, all preliminary reviews to ensure the Form 94XX is complete for processing **must** be conducted **before** taking action to allow claims cleared by RAAS. As usual:

- Review the associated Form 94XX for completeness and processability (e.g.,for a Form 941-X claim, see (2) and (3) in IRM 21.7.2.4.5.6.2, *Form 941-X Tax Decrease — Claim*). Perfect or reject any unprocessable Forms 94XX as appropriate.
- Review for account conditions that require special handling (i.e., open CAT-A or AIMS status, RICS/RIVO/IDT, etc.) which must be addressed prior to taking further action on the Form 94XX. Suspend, route, or otherwise address the account condition encountered as appropriate.
- **In addition**, compare the EIN and tax period entered on the Form 941-X to the EIN and tax period specified in CII case notes releasing the case to be worked.

Caution: If the tax period or EIN shown on the form do not match CII case controls **or** the tax period or EIN specified in CII case notes releasing the case to be worked do not match CII case controls, the case **must** be returned to RAAS for additional analysis (i.e., **do not** adjust the account). Take the following actions to refer such a case for further RAAS consideration:
1) Correct case controls as necessary and appropriate.
2) Enter/update the case with **Priority Code 6**.
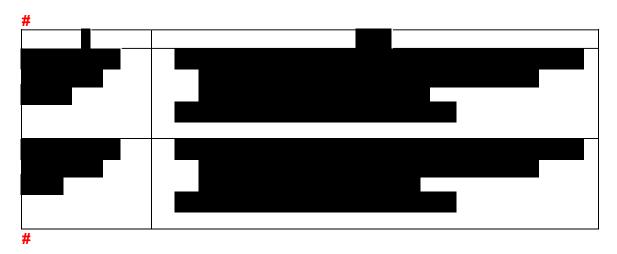3) Enter the appropriate case note as follows: "EIN mismatch" or "Tax Period mismatch" or "EIN and Tax Period mismatch"
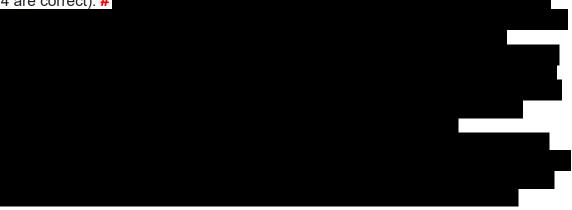4) Reassign the case to IDRS number **0230281416**.

Caution: Form 94XX cases released to be worked by AM after RAAS analysis may include assessment cases in addition to claims, including net credit/refund or zero balance cases reporting tax increase items along with refundable credit changes. Although suspended inventory was reviewed for statute imminent 2020 account situations prior to normal ASED expiration on April 15, 2024, there is heightened risk of encountering statute barred assessments in this work. Consider guidance in (2) of IRM 25.6.1.13.2.6, *Routing and Controlling Form 9355*, if such cases are identified.

(13) An increase to the refundable or nonrefundable (i.e., decrease to tax) portions of the credit may meet examination criteria. See Exhibit 21.5.3–2, *Examination Criteria (CAT-A) — General*. **#**

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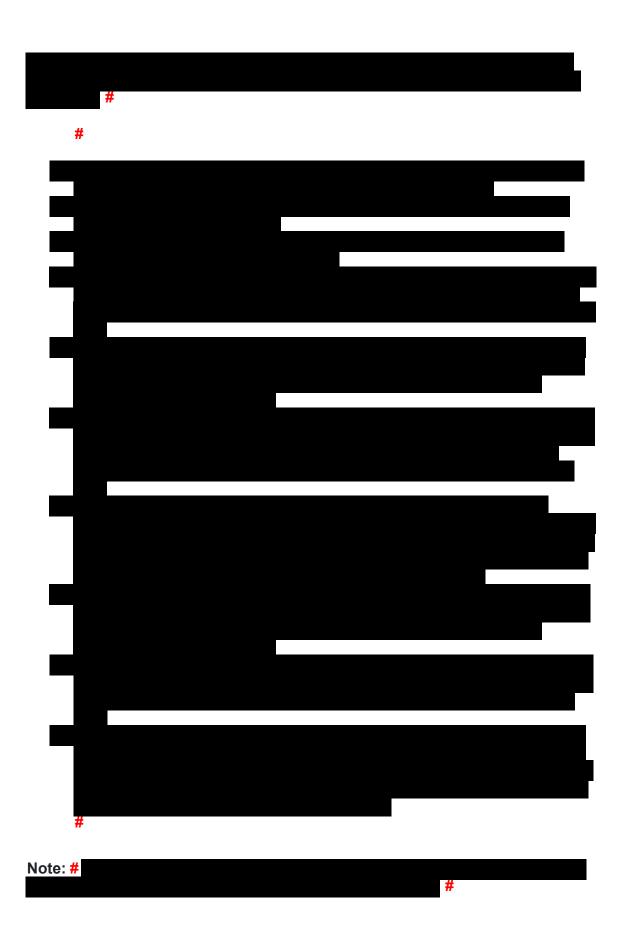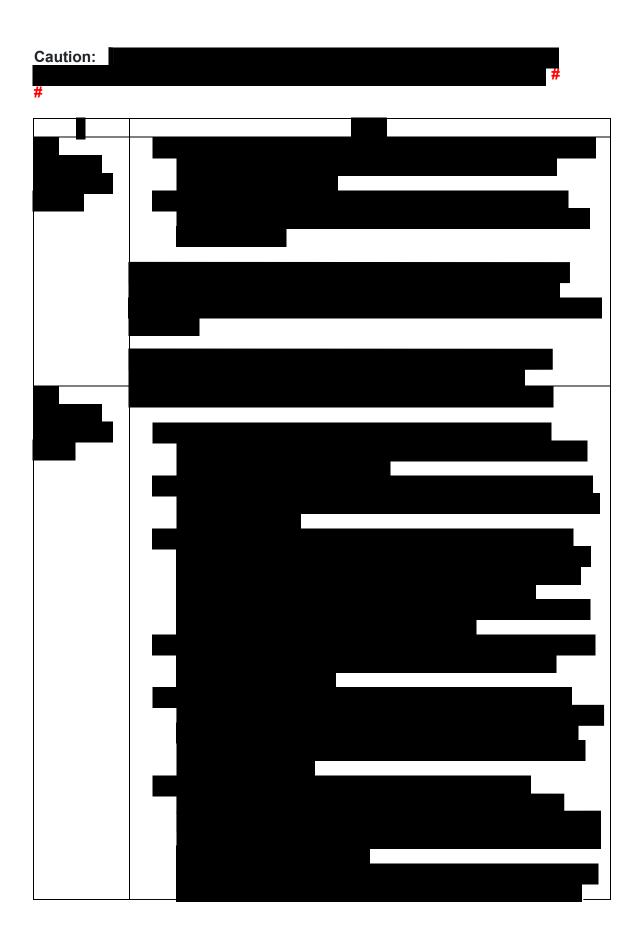|	

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(14) As usual, verify the math on the face of the Form 94XX for the credit adjustment (i.e., verify Column 2 matches IRS records and the math across Columns 1 through 4 are correct). **#**

Any line marked with a # is for Official Use Only

Caution: ███ ███ #
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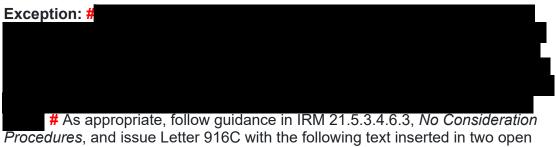
Exception: ERC claims for which no corresponding wages or qualified health plan expenses were reported (on either the Form 94XX being processed, the original employment tax return, or previously processed Form(s) 94XX) are unprocessable. Reject the Form 94XX using Letter 4384C and insert the following text in an open paragraph:
"We could not process your claim for Employee Retention Credit because you did not report any corresponding qualified wages or qualified health expenses."

Exception: For MFT 01, tax periods 202109 and 202112 (only): If Line 31b of Form 941-X is checked and the amount of ERC claimed on a Form 941-X reporting an increase to non-refundable or refundable ERC exceeds $50,000, including any amount claimed on the original return or as previously adjusted, limit the amount of ERC allowed with the Form 941-X to $50,000 **#** ██████████████████████████ ████ **#** **unless** there is a Schedule R indicator present on the original return (verify via Command Code BRTVU or BMFOL definer "R"). If ERC is being limited

per these instructions, send Letter 105C or Letter 106C (as appropriate) per instructions in IRM 21.5.3.4.6.1, *Disallowance and Partial Disallowance Procedures* and insert the following text in two open paragraphs:
"The maximum amount of Employee Retention Credit which can be claimed by an employer which is a recovery startup business is $50,000 per quarter."
For more information on Employee Retention Credit (ERC) eligibility requirements and how to respond to this letter if you disagree, please see www.IRS.gov/erc105c.

Exception: # ██
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████ **#** As appropriate, follow guidance in IRM 21.5.3.4.6.3, *No Consideration Procedures*, and issue Letter 916C with the following text inserted in two open paragraphs:
"We processed any other changes requested on your Form [specify] but could not process the requested changes to [specify credit(s)] because the amounts you reported exceeded the tax against which the credit is applied."
"If you are eligible for employment tax credits which have not been recorded, complete and file a new Form [specify form] after using the appropriate worksheet(s) in the Instructions for Form [specify form] to compute eligible credit amounts to be entered on specific lines of Form [specify form]."

(15) After following (14) above to determine the adjustment amounts for the non-refundable and refundable portions of the Employee Retention Credit, record the corrections with IRNs 203/206/207/208/209 and CRN 296 as described in (5), (6), (7), (8), and (9) above.

Note: See IRM 21.7.2.7.6.5, *Form 94XX — Adjustments When the Number of CRN and IRN Corrections Exceed Command Code ADJ54 Input Limitations*, to determine the order of adjusting IRNs and CRNs when multiple adjustments are required to record a single Form 94XX.

Caution: If the amount claimed for either the non-refundable or the refundable portions of Employee Retention Credit is being disallowed or partially disallowed for a reason other than those specified in the exceptions in (14) above, send Letter 105C or Letter 106C (as appropriate) per instructions in IRM 21.5.3.4.6.1, *Disallowance and Partial Disallowance Procedures*, and state the basis for the disallowance in the letter.

(16) After applying the processing guidance provided above, continue processing complete claims and requests for adjustment of the Employee Retention Credit as per the general procedures in IRM 21.7.2.4.4. *Adjusted Employer's Federal Tax Return or Claim for Refund*, and the specific procedures applicable to the type of

Form 94XX filed (e.g., for a tax decrease - claim for refund filed on Form 941-X, follow IRM 21.7.2.4.5.6.2, *Form 941-X Tax Decrease — Claim*).

IRM 21.7.2.7.6.6(4) Added information regarding change in deadline.

(4) Supplemental Forms 94XX filed in this manner:

- Must be submitted via a dedicated fax line (855-782-2161).
- Must be submitted not later than 11:59 p.m. on December 31, 2024.
- Must identify the previous Form 94XX filing(s) the supplemental Form 94XX is intended to replace in the explanation section of the form.
- Cannot replace previous Forms 94XX filed after January 31, 2024.
- Cannot replace previously filed Forms 94XX which have already been processed.

IRM 21.7.2.7.6.6(8) Changed routing to CAT-A with primary reason code TPP Supplemental Claim.

(8) After applying the guidance in (6) and (7) above, continue handling processable supplemental Forms 94XX as follows:

1. If not already done, link and close each previously filed Form 94XX case the supplemental Form 94XX was intended to replace to the case for the supplemental Form 94XX.
2. Take action to submit the supplemental Form 94XX for SBSE review/analysis.
   • Add the following case note: "Supplemental Form 94XX submitted for SBSE review/analysis."
   • If one or more of the Forms 94XX the supplemental Form 94XX was intended to replace could not be located, also add an appropriate case note (e.g., "Second and fourth listed Forms 94XX could not be located.") identifying the missing Forms 94XX.
   • If one or more of the Forms 94XX the supplemental Form 94XX was intended to replace was received after January 31, 2024, also add an appropriate case note (e.g., "Third and fourth listed Forms 94XX were received after January 31, 2024.").
   • If AMS/CII reflects one or more unprocessed Forms 94XX in addition to those the supplemental Form 94XX was intended to replace, also add a case note as follows: "Additional unprocessed Forms 94XX on file."
   • Suspend the CII case control to CAT-A with primary reason code TPP Supplemental Claim.
3. For cases returned by SBSE after review/analysis, complete the processing of the supplemental Form 94XX by following guidance in the appropriate IRM subsection corresponding to the SBSE handling instructions (e.g., if SBSE

clears the Form 94XX for processing as a full allowance, follow handling guidance in IRM 21.7.2.7.6.3, *Form 94XX — Employee Retention Credit (ERC) — Claims and Adjustments Cleared for Processing (Accepted) by RAAS*).

Note: ██ **#**

Caution: For amended claims date field and refund schedule date field purposes, use the received date for the earliest Form 94XX being replaced by the supplemental Form 94XX when completing any final adjustments on the account.

Note: If the supplemental Form 94XX reports a net tax increase/credit decrease, use the ascertained (error discovery) date from the supplemental Form 94XX or, if blank, the latest error discovery date entered on the Form(s) 94XX it is intended to replace, for interest computation date purposes.