



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D C. 20224

Date July 30, 2024

Control Number: TE/GE-04-0724-0011  
Expiration Date: July 30, 2026  
Affected IRM: 4.70.17

MEMORANDUM FOR EXEMPT ORGANIZATION EXAMINATION EMPLOYEES,  
FEDERAL, STATE, LOCAL/EMPLOYMENT TAX EMPLOYEES, AND  
INDIAN TRIBAL GOVERNMENTS EMPLOYEES

FROM: Robert Malone /s/ *Robert Malone*  
Director, Exempt Organizations and Governmental Entities

SUBJECT: Processing COVID-19 related credit claims

This memo supersedes TE/GE-04-0523-0009, Processing COVID-19 related credit claims issued on May 10, 2023. This memo revises the interim guidance previously issued on COVID-19 credit related claims until we publish the affected IRM sections. Please distribute this information to all affected employees within our organization.

**Purpose:**

This memo revises the due dates associated with the procedural requirement to send an Employment Tax Claim Acknowledgement Letter (Letter 5661) upon assignment of an amended return selected for exam, filed by a TE/GE employer claiming any of the applicable COVID-19 related credits.

**Background/Source(s) of Authority:**

TE/GE's various affected IRM sections on claims generally require examiners and managers to:

- Work claims as **high priority** cases
- Open claims within 30 days of receipt
- Limit the scope of the exam to the claim issue, unless they find indications of non-compliance unrelated to the claim issue
- Consider both the Assessment Statute Expiration Date (ASED) and Refund Statute Expiration Date (RSED)
- Contact the taxpayer and obtain any other necessary information
- Evaluate the information and fully document their work, and
- Adhere to time frames

This memo does not change the above requirements.

COVID-19 credit related claims selected for examination will have Source Code 30/31 and the following Project Codes (PC) and or Project Definer Code (PDC):

- EO: PC 8089 with PDC 8045
- FSL/ET: PC 4300
- ITG: PC 4164

**Procedural Change:**

Managers will:

- Continue to meet all the requirements listed above.
- Assign all COVID-19 credit claims to trained examiners within their group upon assignment of the claims to their group following existing case assignment protocols and processes.

Examiners will:

- Continue to meet all the requirements listed above.
- Complete and mail Letter 5661 to the taxpayer within 30 business days of assignment
- Post a copy of the signed Letter 5661 to RCCMS Case File Documents folder
- Follow the TE/GE naming convention format, naming the electronic file: "6.01.L5661 Claim Acknowledgement (Rev. 12-2015)"

BSP will soon add the electronic file for Letter 5661 to the RCCMS Forms, Letters, and Template Repositories for EO, FSL/ET, and ITG. In the meantime, examiners can access the Letter 5661 from the Publishing Repository Catalog.

**Effect on Other Documents:**

We'll add this guidance into the affected IRMs within two years of this memo's date.

**Effective Date:**

This memo is effective when issued.

**Contact:**

For questions about these procedures, examiners should contact their manager.

Distribution:

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