

IRM PROCEDURAL UPDATE

DATE: 01/16/2025

NUMBER: ts-03-0125-0060

SUBJECT: Action Codes; Attachment Routing Guide

AFFECTED IRM(s)/SUBSECTION(s): 3.11.15

CHANGE(s):

IRM 3.11.15.2.5(8) - Updated the description for Action Codes 343, 420, 450, and 460.

(8) Valid Action Codes are listed below:

Action Code	Description	Workday Suspense Period
211	First Taxpayer Correspondence	40
212	Second Taxpayer Correspondence	25
215	International Correspondence	45
225	Taxpayer Correspondence (signature only)	40
226	International Correspondence (signature only)	40
310	Statute Control	10
320	Entity Control	10
331	Frivolous Review	3
341	Manual Refund	10
342	Credit Verification	10
343	Other Accounting Note: Action Code "343" is used to identify "Black Liquor" claims on Form 6478, Biofuel Producer Credit, for tax periods 200901 through 201011. See IRM 3.11.15.2.5(10), Action Codes, below.	10
352	Name Research	3
360	Other-in-House Research	10
420	Management Suspense - A	5
450	Management Suspense - D Note: Action Code "450" is used to identify Elective Payment Election (EPE) and Credit Transfers for processing under the Inflation Reduction Act (IRA) of 2022 for tax periods 202201 through 202212.	20
460	Management Suspense - E Note: Action Code "460" is used to identify "Section 965" for	25

	tax periods 201712 through 202012.	
480	Early Filed Suspense	150
610	Renumber Non-remit	0
611	Renumber Remit	0
640	Void	0
650	International	0

IRM 3.11.15.2.8.1(2) - Updated the Taxpayer Advocate Service (TAS) Service Level Agreements link.

(2) The SLAs are found at TAS Service Level Agreements.

Exhibit 3.11.15-2 - Form 14157 - Corrected the title for Form 14157, Return Preparer Complaint.

Review all attachments to the return before the return can be considered processable.

Only detach attachments when specifically instructed.

Note: Consider a return or document an "Original" if it has an original signature or was stamped "Process as Original".

Edit Action Trail(s) (e.g., "2848 detached" or similar language) in the lower left margin going vertically up the side of the return.

Note: When documents, forms, attachments, and photocopies are detached and routed to the correct area/function, edit the name and EIN, if not present. Also, edit the return received date (e.g., "Rec'd MM/DD/YY") in the lower left margin of the detached document before forwarding.

The table below has routing instructions for specific forms and documents to Form 1065 and Form 1065-B.

Form/Document	Detach	Action
Form 14157, Return Preparer Complaint	Yes	Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308

Revised the Internal Revenue Manual (IRM), where necessary, for the following types of plain language changes and editorial changes: Used simpler words; Removed unnecessary words; Changed consistency sections per BMF Consistency template; Corrected spelling and grammatical errors; Corrected references, citations, and links.