

IRM PROCEDURAL UPDATE

DATE: 07/11/2025

NUMBER: ts-03-0725-3479

SUBJECT: Correspondence

AFFECTED IRM(s)/SUBSECTION(s): 3.11.6

CHANGE(s):

IRM 3.11.6.2.6.1.1, CC IRPTR: Paragraph (3) - Added the missing reference.

(1) There are several subsections within IRM 3.11.6 that require certain items to be reviewed using Command Code (CC) Information Returns Processing Transcript Requests (IRPTR). There are also times when CC IRPTR will be helpful in determining the adjustment being requested. This CC allows Integrated Data Retrieval System (IDRS) users to request either online or hardcopy Information Returns Processing (IRP) transcripts from the Information Returns Master File (IRMF).

(2) # [REDACTED]

(3) If paragraph (2) above applies, disallow the claim. Follow IRM 3.11.6.17.7, Inputting a Disallowance Adjustment.

Editorial Changes have been made throughout the IRM to: Correct spelling and grammatical errors.