IRM PROCEDURAL UPDATE

DATE: 02/07/2025

NUMBER: ts-21-0225-0193

SUBJECT: DEI - EO: Removed Reference to Equity, Diversity and Inclusion, Civil Rights Division, Per Executive Order

AFFECTED IRM(s)/SUBSECTION(s): 21.7.10.1

CHANGE(s):

IRM 21.7.10.1 Revised to align with recent Executive Orders

(1) This section contains information on Business Master File (BMF) account consolidation. An unsuccessful attempt to merge (consolidate) an account is called a no-merge condition. This section also describes the various BMF No-Merge (NOMRG) transcripts generated by master file.

(2) Purpose: To provide procedures for resolving no-merge conditions identified by NOMRG transcripts.

- The Taxpayer Services (TS) and Small Business/Self Employed (SB/SE) Business Operating Divisions (BODs) are responsible for taxpayer relationships by:

  Providing general tax related information,
  Providing information on the status of taxpayer returns/refunds/accounts, and
  Adjusting taxpayer accounts, when appropriate.

- These responsibilities are divided into three subordinate units:

  Customer Assistance, Relationships, and Education (CARE)
  Customer Account Services (CAS)
  Compliance

- To ensure taxpayer inquiries and accounts are addressed correctly, Taxpayer Assistance Centers (TAC), Accounts Management (AM), and Compliance Services use the guidelines provided in IRM 21, *Customer Account Services*

(3) **Audience:** The primary users of this IRM are Customer Service Representatives (CSR) and Tax Examiners (TE) who are assigned no-merge inventory.

(4) **Policy Owner:** The policy owner is the Director, Accounts Management, Taxpayer Services Division.

(5) **Program Owner:** The program owner is Process and Program Management (PPM), Accounts Management, Taxpayer Services.

(6) **Primary Stakeholders:** The primary stakeholders are Taxpayer Services (TS), Small Business Self Employed (SBSE), and Large Business and International (LB&I).

(7) **Program Goals:** Program goals for this type of work are included in the Accounts Management Program Letter as well as IRM 1.4.16, Accounts Management Guide for Managers.