

IRM PROCEDURAL UPDATE

DATE: 02/25/2025

NUMBER: ts-21-0225-0269

SUBJECT: Guidance on Duplicates With a RAAS Risked ERC Case; Updates on Spanish Versions of Form 94XX; Correction of a Linked IRM

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

CHANGE(s):

IRM 21.7.2.4.5.6(1) Added -X regarding Form 941-X (SP).

(1) Form 941-X, Form 941-X (SP), or Form 941-X (PR) is filed to correct income tax withholding and/or FICA tax information (including Additional Medicare Tax.

Taxpayers can choose to file either:

- An adjusted employment tax return, or
- A claim

IRM 21.7.2.4.6.3(1) Updated to add Form 943 (SP).

(1) Form 943-X, Form 943-X (SP), or Form 943-X (PR) is filed to correct income tax withholding and/or FICA tax information (including Additional Medicare Tax for tax periods beginning after December 31, 2012) previously reported on Form 943, Form 943 (SP) or Form 943 (PR). Taxpayers can choose to either file:

- An adjusted employment tax return, or
- A claim

IRM 21.7.2.4.7.4(1) Added Form 944-X (SP).

(1) Form 944-X or Form 944-X (SP) is filed to correct income tax withholding and/or FICA tax information (including Additional Medicare Tax for tax periods beginning after December 31, 2012) previously reported on Form 944 or Form 944(SP).

Taxpayers can choose to either file:

- An adjusted employment tax return, or
- A claim

IRM 21.7.2.7.6(4) Corrected link to IRM 21.7.2.8.12.

(4)

- Procedures for processing Forms 94XX changing new credits are found in the subsections which follow.
- Procedures for processing Forms 94XX with deferred social security tax implications are found in IRM 21.7.2.8.12, *Form 94XX — Adjusting Accounts with a Posted CRN 280 and/or Corrections to Deferred Social Security Tax Payment Amounts*.

Reminder: Form 94XX and other paper cases involving claims for COVID-related employment tax credits (Employee Retention Credit (ERC), Credit for Qualified Sick and Family Leave Wages, and COBRA Premium Assistance Credits) and deferred payment of social security tax inquiries/cases **received within AM** are specialized work. See (11) in IRM 21.7.2.7, *COVID-19 Related Employment Tax Relief*, and (3) in IRM 21.7.2.8, *Deferred Payment of Social Security Taxes for 2020*, for instructions on required case control activities and case reassignments by employees not designated to work the described cases.

IRM 21.7.2.7.6.3(12) Update to provide guidance on previously worked cases with duplicates that are RAAS risked. Added Note to use IRM 21.7.2.7.11 for replies to the 105C and 106C.

(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 ASER 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.

Caution: If a Form 94X-X is received that is a duplicate of a previously processed ERC claim, do not rework the original claim based on any subsequent RAAS analysis.

Note: See IRM 21.7.2.7.11, *Replies to 105C disallowance and 106C Partial Disallowance Letters issued disallowing ERC claims*, for replies to the 105C and 106C letters.