

IRM PROCEDURAL UPDATE

DATE: 05/16/2025

NUMBER: ts-21-0525-3289

SUBJECT: ACSS Routing for Status 22 and 24 With Collection Criteria; ERC Status 26 Cases With CCP Involvement Reassignment

AFFECTED IRM(s)/SUBSECTION(s): 21.3.3

CHANGE(s):

IRM 21.3.3.4.8.2 Added Note to paragraph 4, first exception giving directions on the reassignment of status 26 ERC cases with CCP involvement to the CCP SME.

(4) Route all amended/duplicate returns/claims and any correspondence from the taxpayer or their authorized representative to the Revenue Officer (RO) assigned to the account when at least one tax period is in **status 26**. An RO has a unique eight-digit number (not all zeros) (collection assignment number) located in the upper right-hand corner of CC SUMRY. Cases assigned to a specific RO or an RO group need to be routed. A Revenue Officer's address and instructions for when to route to an RO Group can be found on the SERP Who-Where tab titled RO Lookup. If there are tax periods in notice status (e.g., 21, 56 or 58), in addition to the status 26 module(s), input CC STAUP 22 01 to accelerate those tax periods to status 26. Also input a TC 971-012 for audit trail purposes on amended / duplicate returns or formal claims (only) for all tax periods involved. See IRM 21.5.1.4.8, Transaction Code 971 and IRM 21.5.3.2, What Are Claims for Credit, Refund, and Abatement, for more information.

Note: Account refers to the entire TIN, not just one tax period. The RO is responsible for resolving the entire account, not just the status 26 modules. The amended / duplicate return or correspondence does not have to pertain to the status 26 tax period.

Reminder: Do not route tax increase/credit decrease cases to the Revenue Officer if the Assessment Statute Expiration Date (ASED) will expire within 90 days. Forward the case to the Statute Team.

Exception: Employee Retention Credit (ERC) is a tax credit against certain employment taxes reported on quarterly and annual employment tax returns. This exception is for those employees trained to work ERC cases to allow ERC adjustments on accounts in Status 26. Once the ERC adjustment is completed, the employee will notate, **ERC adjustment completed** at the top of the claim and forward the case to the applicable RO or RO Group per the instructions above. Case

work exception includes TAS requests regarding ERC claims, ERC claim withdrawals, and ERC Congressional Inquiries or director requests. Employees are to review IRM 21.7.2.7.2, Employee Retention Credit (ERC), for more information and to determine if the current moratorium for adjusting new claims has been lifted.

Note: If a workable ERC adjustment request is received in AM from a revenue officer through Centralized Case Processing (CCP) with a Form 3870 attached and an open control to CCP 0577000000 on IDRS with a category of MISC, route the case to the AM CCP SME 0430407054 for adjustment input.

Exception: Do not route stand-alone (i.e., without correspondence) original returns that have not been processed to the assigned RO or RO Group. Forward the unprocessed return to the appropriate Campus location. See IRM 21.5.3.4.13, Unprocessed Return, for more information. Input an appropriate closing code if required to indicate the return was sent for processing. See paragraph 4 of IRM 21.5.2.4.23.8, IDRS Account Actions, for more information.

Exception: BMF International units in OAMC process requests for reasonable cause on systemically assessed Failure to File (FTF) penalty on Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, and Form 5472, Information Return of a Foreign Owned Corporation. For more information see IRM 21.8.2.20.2, Form 5471 Penalties Systemically Assessed from Late-Filed Form 1120 Series or Form 1065, IRM 21.7.4.4.4.16, Failure to File Form 1120 and Form 5471 penalties, and IRM 21.8.2.21.2, Form 5472 Penalties Systemically Assessed from Late-Filed Form 1120 Series. Manually assessed Failure to File penalty on Form 5471 and Form 5472 route penalty abatement request to the originator. The penalty assessed on Form 5471 and Form 5472 are subject to enforcement actions by Compliance.

Reminder: See IRM 21.3.3.4.8.2.1.2, IMF Compliance Routing (ASFR Reconsideration and Status 26), for information about some collection assignment numbers that may not be assigned to a RO.

IRM 21.3.3.4.8.2.1 Changed link in paragraph 10 table to revert IRM back to prior information from before the IRM update 25U0333. Previously updated link was not correct.

(10) If the correspondence is can't pay, won't pay, or will pay later, regardless of the account status, see the table below for collection routing:

Cases in Status:	Route Collection correspondence to:	Action needed:
BOD SB/SE and TS Status 22 or 24	Depending on the BOD, route to ACS Support Liaisons at SB/SE Consolidated State Mapping for ACS Support or W&I (TS)	1. Route correspondence using E-fax. For CII cases, see IRM 21.5.1.5.2(7)(2nd Exception), Cases Currently Assigned in CII, for

	Consolidated State Mapping for ACS Support.	procedures.2. ACSS will process the correspondence.
20, 21, 23, 53, 56, or 58	Compliance Services Collection Operations at Service Center Addresses for Collection Operations.	1. Cases in status 20, 21, 56, or 58, input CC STAUP for 06 cycles. 2. Route the correspondence using Eefax. For CII cases, see IRM 21.5.1.5.2 (7)(2nd Exception), Cases Currently Assigned in CII, for procedures. 3. CSCO will process the correspondence.