



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.19.21

DECEMBER 29, 2025

EFFECTIVE DATE

(01-02-2026)

PURPOSE

- (1) This transmits revised IRM 4.19.21, Liability Determination, Clerical.

SCOPE

- (1) This IRM section contains general information on procedures and administrative matters relative to Examination Clerical functions. This is to be used as a guide for all Campus Examination functions.

MATERIAL CHANGES

- (1) IRM 4.19.21.1.5, Program Controls (previously titled Acronyms) - Added new subsection, Program Controls, per IRM 1.11.2.2.4.
- (2) IRM 4.19.21.1.6, Terms and Acronyms (previously titled Related Resources) - Updated subsection title from Acronyms, per IRM 1.11.2.2.4.
- (3) IRM 4.19.21.1.6, Terms and Acronyms (previously titled Related Resources) - Edited table to remove the Acronym for EMT. IPU 25U0477 issued 04/25/2025.
- (4) IRM 4.19.21.1.6, Terms and Acronyms (previously titled Related Resources) - Edited table to remove the Acronym for EMP and to include DIM, SM and ZPI.
- (5) IRM 4.19.21.1.7, Related Resources (previously IRM 4.19.21.1.6) - Updated the name of IRM 4.19.10 from Examination General Overview to Campus Examination Fraud. IPU 25U0477 issued 04/25/2025.
- (6) IRM 4.19.21.1.8, Taxpayer Bill of Rights (TBOR) (previously IRM 4.19.21.1.7) - Updated subsection number due to the inclusion of new Program Controls subsection.
- (7) IRM 4.19.21.2, Clerical Document Processing Overview - Updated title from Processing Incoming Correspondence.
- (8) IRM 4.19.21.2, Clerical Document Processing Overview (previously titled Processing Incoming Correspondence) - Edited table id 481610823 to remove all references of utilizing the EMT tool and the EMT user guide. IPU 25U0477 issued 04/25/2025.
- (9) IRM 4.19.21.2, Clerical Document Processing Overview (previously titled Processing Incoming Correspondence) - Updated If/then chart in Paragraph (9) to add clarification that closed agreed cases with installment agreements can be treated as closed agreements without documentation. IPU 25U0477 issued 04/25/2025.
- (10) IRM 4.19.21.2, Clerical Document Processing Overview (previously titled Processing Incoming Correspondence) - Revised subsection to include the use of DMAF and DIM, and to include language reflecting the implementation of ZPI.
- (11) IRM 4.19.21.2, Clerical Document Processing Overview (previously titled Processing Incoming Correspondence) - Deleted Paragraphs (10 - 15) because the material is now obsolete due to the implementation of ZPI.

- (12) IRM 4.19.21.2.1, Processing Incoming Correspondence and Documents - Updated the name of IRM 4.19.21.2.1 from Exam Mail Process (EMP).
- (13) IRM 4.19.21.2.1, Processing Incoming Correspondence and Documents (previously titled Exam Mail Process (EMP)) – Removed references of using the EMT tool and the EMT user guide in Paragraph (5). IPU 25U0477 issued 04/25/2025.
- (14) IRM 4.19.21.2.1, Processing Incoming Correspondence and Documents (previously titled Exam Mail Process (EMP)) - Removed references of using the EMT tool/user guide and included the process for DUT CCE receipts in Paragraph (5). IPU 25U0477 issued 04/25/2025.
- (15) IRM 4.19.21.2.1, Processing Incoming Correspondence and Documents (previously titled Exam Mail Process (EMP)) - Revised Paragraphs (6 - 9) to include instructions for using DUT DMAF, DUT TPFE, DPA and DIM because of the implementation of ZPI.
- (16) IRM 4.19.21.2.1, Processing Incoming Correspondence and Documents (previously titled Exam Mail Process (EMP)) - Removed the term fax from Paragraph (8) due to the implementation of ZPI.
- (17) RM 4.19.21.2.1.1, Exam Mail Process (EMP) Stages - Removed reference to using the EMT tool in Paragraph (1)(b). IPU 25U0477 issued 04/25/2025.
- (18) IRM 4.19.21.2.1.1, Exam Mail Process (EMP) Stages - Removed references to using the EMT tool and added references to utilizing the CDI User Guide in Paragraph (1)(c) . IPU 25U0477 issued 04/25/2025.
- (19) IRM 4.19.21.2.1.1, Exam Mail Process (EMP) Stages - Deleted IRM 4.19.21.2.1.1 because the material is now obsolete due to the implementation of ZPI.
- (20) IRM 4.19.21.2.1.2, Exam Mail Process (EMP) Preliminary Sort - Deleted IRM 4.19.21.2.1.2 because the material is now obsolete due to the implementation of ZPI.
- (21) IRM 4.19.21.2.1.3, Exam Mail Process (EMP) Research - Removed references and instructions to using the EMT tool in Paragraph 1(a) and (c). IPU 25U0477 issued 04/25/2025.
- (22) IRM 4.19.21.2.1.3, Exam Mail Process (EMP) Research - Deleted IRM 4.19.21.2.1.3 because the material is now obsolete due to the implementation of ZPI.
- (23) IRM 4.19.21.2.1.4, Exam Mail Process (EMP) Secondary Sort for Paper Receipts and CDI Rejects - Removed references of using the EMT tool in Paragraph (1) and table id481610831. IPU 25U0477 issued 04/25/2025.
- (24) IRM 4.19.21.2.1.4, Exam Mail Process (EMP) Secondary Sort for Paper Receipts and CDI Rejects - Deleted IRM 4.19.21.2.1.4 because the material is now obsolete due to the implementation of ZPI.
- (25) IRM 4.19.21.2.1.5, Exam Mail Process (EMP) Move and Update - Updated Paragraphs (2) and (3) to remove references of using the EMT tool. IPU 25U0477 issued 04/25/2025.
- (26) IRM 4.19.21.2.1.5, Exam Mail Process (EMP) Move and Update - Deleted IRM 4.19.21.2.1.5 because the material is now obsolete due to the implementation of ZPI.
- (27) IRM 4.19.21.2.1.6, Exam Mail Process (EMP) Divide and Assign - Deleted IRM 4.19.21.2.1.6 because the material is now obsolete due to the implementation of ZPI.
- (28) IRM 4.19.21.2.2, Resolving Correspondence Digitalization Initiative (CDI) Processing - Updated title from Correspondence Filtered from the Exam Mail Process (EMP).

- (29) IRM 4.19.21.2.2, Resolving Correspondence Digitalization Initiative (CDI) Processing (previously Correspondence Filtered from the Exam Mail Process (EMP)) – Updated the table entry for Shared Responsibility Payment (SRP) Worksheets to remove reference of using the EMT tool in Paragraph (2). IPU 25U0477 issued 04/25/2025.
- (30) IRM 4.19.21.2.2, Resolving Correspondence Digitalization Initiative (CDI) Processing (previously Correspondence Filtered from the Exam Mail Process (EMP)) – Updated Paragraphs (3 – 5) to include instructions for the use of CDI.
- (31) IRM 4.19.21.2.2, Resolving Correspondence Digitalization Initiative (CDI) Processing (previously Correspondence Filtered from the Exam Mail Process (EMP)) – Updated Paragraphs (6) and (7) to remove the tables because the material is now obsolete due to the implementation of ZPI.
- (32) IRM 4.19.21.2.3, Open Case Undeliverable Mail - Updated Paragraph (4)(b) to include the use of the URT tool.
- (33) IRM 4.19.21.5, Maintaining Files - Updated table in Paragraph (6) to reflect the citation as IRM 4.19.13.24.
- (34) IRM 4.19.21.6, Routing Closed Cases - Updated title of Form 13181 to Examination Report Generation Software (RGS) Closing Information Cover Sheet.
- (35) IRM 4.19.21.6, Routing Closed Cases - Updated title of Form 5147 to IDRS Transaction Record.
- (36) IRM 4.19.21.6.2, Handling Paper Correspondence for Digitized (Virtualized) Cases - Updated Paragraph (2) to remove reference of placing paper cases in TIN order because it's obsolete due to the implementation of ZPI.
- (37) IRM 4.19.21.6.2, Handling Paper Correspondence for Digitized (Virtualized) Cases – Updated to define hybrid cases.
- (38) IRM 4.19.21.8, Address Change-IDRS – Updated Paragraph (1) note from IRM 4.19.13.27.4 to IRM 4.19.13.28.4. IPU 25U0477 issued 04/25/2025.
- (39) IRM 4.19.21.9, Statute Awareness – Updated Paragraph (2) to include the identifying and monitoring of statute cases in RGS.
- (40) Editorial changes were made throughout the IRM for clarity, including a review and updates for plain language, updates to links, titles, grammar, website addresses and IRM references.

EFFECT ON OTHER DOCUMENTS

IRM 4.19.21, Clerical, dated December 13, 2024, effective January 1, 2025 is superseded. IPU 25U0477 dated 04/25/2025 has been incorporated into this IRM.

AUDIENCE

This IRM is intended for use by Taxpayer Services (TS) and Small Business/Self-Employed (SB/SE) Campus Examination employees.

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Taxpayer Services

4.19.21
Clerical

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4.19.21.1
(01-01-2024)
Program Scope and Objectives

- (1) **Purpose:** This IRM section contains guidance and general information on procedures for Examination Clerical functions. The clerical function is basic in nature. However, each site's clerical staff can have varying duties. This IRM is written as a guide for the most common clerical duties. It is not all-inclusive.
- (2) **Audience:** Taxpayer Services (TS) and Small Business/Self Employed (SB/SE) Campus Operations.
- (3) **Policy Owner:** The Directors of Refundable Credit Program (RCPM), Taxpayer Services (TS) and Small Business/Self Employed (SB/SE).
- (4) **Program Owner:** The Director of RCPM, TS.
- (5) **Primary Stakeholders:** TS and SB/SE.
- (6) **Contact Information:** To recommend changes or make any other suggestions for this IRM section, send an email to the IRM author or use the Servicewide Electronic Research Program (SERP) Feedback Application.

4.19.21.1.1
(12-18-2017)
Background

- (1) This IRM provides uniform guidelines for the handling of incoming correspondence from taxpayers in reply to IRS issued correspondence. This IRM also addresses the generalized methods and set time frames that cases are held open at each step in the examination process.
- (2) This subsection provides information on specific programs worked in Taxpayer Services (TS) Examination and Small Business/Self Employed (SB/SE) Campus Examination Operations.

4.19.21.1.2
(12-18-2017)
Authority

- (1) Congress has delegated the responsibility of administering the tax laws to the IRS. This responsibility is found in Title 26 of the Internal Revenue Code. Congress enacts tax laws, and the IRS enforces them.
- (2) Policy Statement P-1-236: Fairness and Integrity in Enforcement Selection.

4.19.21.1.3
(12-06-2022)
Roles and Responsibilities

- (1) The Director of Refundable Credits Program Management (RCPM) is the executive responsible for the policies and procedures of this work.
- (2) The Return Integrity & Compliance Services (RICS), RCPM, Exam Policy & Coordination (EPC) group establishes the policy for work performed in the TS sites.

4.19.21.1.4
(12-18-2017)
Program Management and Review

- (1) Each frontline manager ensures timely completion of the work performed in the unit, addresses issues, and notifies the Department Manager of issues requiring elevation.
- (2) Local issues are resolved at the local level. Issues that cannot be resolved at the frontline level, are reported to the Planning and Analysis (P&A) Staff. If the work issue or stoppage is determined to affect Examination nationwide, P&A will report the issue to the Headquarters analyst for resolution.

4.19.21.1.5
(01-02-2026)
Program Controls

- (1) Business units hold responsibility for showing and documenting the program controls developed to oversee their program, as well as ensuring employee compliance with all applicable elements of this IRM.

4.19.21.1.6
(01-02-2026)

Terms and Acronyms

- (1) The following table shows some of the most common acronyms used in Examination.

Acronym	Definition
ACE	Automated Correspondence Exam
AIMS	Audit Information Management System
CC	Command Code
CDI	Compliance Digitalization Initiative
CEAS	Correspondence Examination Automation Support
CII	Correspondence Imaging Inventory
CRD	Correspondence Received Date
DIM	Digital Inventory Management
DIT	Document Insertion Tool
DPA	Document Processing Assistant
DUT	Document Upload Tool
DUT CCE	Document Upload Tool Campus Correspondence Examination
DUT DMAF	Document Upload Tool Digital and Mobile Adaptive Forms
DUT TPFE	Document Upload Tool Taxpayer Facing Employees
RGS	Report Generation Software
SM	Secure Messaging
SNOD	Statutory Notice of Deficiency
SSN	Social Security Number
TDC	Taxpayer Digital Communication
TY	Tax Year
TIN	Taxpayer Identification Number
URT	Undeliverable Reply Tool
ZPI	Zero Paper Initiative

- (2) Additional listings can be found in *the Acronyms Database*.

4.19.21.1.7
(01-02-2026)

Related Resources

- (1) IRM sections containing helpful information:
- IRM 4.19.10, Campus Examination Fraud
 - IRM 4.19.11, Examination Classification of Work
 - IRM 4.19.12, Classification Support
 - IRM 4.19.13, General Case Development and Resolution

- IRM 4.19.14, Refundable Credits Strategy
- IRM 4.19.15, Discretionary Programs
- IRM 4.19.16, Claims
- IRM 4.19.19, Campus Examination Telephone Contacts
- IRM 4.19.20, Automated Correspondence Exam (ACE) Processing Overview
- IRM 25.13.1, Taxpayer Correspondence Services
- IRM 25.23.10, Compliance Identity Theft Case Processing

4.19.21.1.8
(01-02-2026)
Taxpayer Bill of Rights (TBOR)

- (1) The Taxpayer Bill of Rights (TBOR) lists the rights already existing in the tax code, explaining them in plain language and grouping them into ten fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. For additional information about TBOR, see IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights, Pub 5170, Taxpayer Bill of Rights (Brochure), and *Taxpayer Bill of Rights*.

4.19.21.2
(01-02-2026)
Clerical Document Processing Overview

- (1) Correspondence is received by mail, E-fax, Document Upload Tool (DUT), Digital and Mobile Adaptive Forms (DMAF), Digital Inventory Management (DIM), Taxpayer Digital Correspondence (TDC) received by secure messaging and referrals from other areas (e.g., CII prints received from Accounts Management).
- (2) Additional documents received for processing include replies that are not eligible to be considered correspondence from taxpayers, internal forms, digitized Statutory Notice of Deficiency (SNOD), undeliverable and unclaimed letters.
- (3) Statute imminent cases must be expedited for processing. These cases are maintained in red folders to be readily identified unless the case file is identified as digital.
- (4) Statute imminent cases must be elevated to management to ensure proper handling. Clerks must notify receiving team when a statute imminent case is being assigned and acknowledgment must be secured from the receiving team manager or work leader.
- (5) Received paper documents must be date stamped prior to processing and within two business days of receipt in Examination.
- (6) Received digital documents will already have a digital date stamp and do not need any additional date stamping.

Exception:

- Digital replies from other business divisions must contain an additional date stamp showing the Correspondence Received Date (CRD) by Examination.
 - Additionally, any digital document missing digital date stamping will also require a date stamp showing the CRD by Examination.
- (7) Correspondence must be fully processed within five business days of receipt in the Examination operation.
 - (8) All document receipts should be processed through exam scanning procedures or be received in a digital format. Digital documents must be converted to PDF.

Digital documents must be named using the Standard Naming Convention to be placed in the Correspondence Digitalization Initiative (CDI) folder. The Standard Naming Convention is depicted in the following table:

Position	Description
1-3	Document Type is three alpha characters: <ul style="list-style-type: none"> • CRD for Correspondence • AGR for Agreeds • MIS for Miscellaneous and internal forms • UND for Undeliverable Letter 3219 • UNC for Unclaimed Letter 3219 • STN for digitized Letter 3219
4-11	Applicable Date in YYYYMMDD format
12	Underscore " _ "
13-21	Taxpayer Identification Number (TIN) without dashes
22	Underscore " _ "
23	TIN Type as 0 or 1 where 1 is reverse validity indicator and defaults as 0
24	File Source as 0 or 1 where 0 is default value
25-26	MFT where default value is 30
27-29	Plan Number where default is 000
30-35	Tax Period in YYYYMM format
36	Source of document identifier: <ul style="list-style-type: none"> • P is paper document that has been scanned • D is Document Upload Tool • F is fax or e-Fax • E is for emailed document or received by Secure Messaging
37	Underscore " _ "
38-42	Unique 5-digit alpha-numeric value to prevent duplicates

- (9) During document processing in CDI, CDI will update the Audit Information Management System (AIMS) TDC Code as appropriate. Clerks must correct or update the AIMS TDC Code when applicable according to the following table:

TDC Code	Description
000	Paperless case with no taxpayer reply
050	Paperless case with taxpayer reply
051	Case file that contains both paper and digital documents
100	Paperless case where taxpayer has been invited to use Secure Messaging
102	Paperless case where taxpayer has enrolled to use Secure Messaging
105	Paper case file
198	Paperless case where taxpayer has enrolled to use Secure Messaging and taxpayer has sent correspondence

4.19.21.2.1
(01-02-2026)

Processing Incoming Correspondence and Documents

- (1) Process all incoming paper correspondence through an initial mail sort as shown in the following table.

Note: Do not use Correspondence Examination Automation Support (CEAS) or Integrated Data Retrieval System (IDRS) research for pre-sorting.

If	Then
Identifiable Misroute	Route to the proper area within five workdays.
Correspondence Mail	Batch documents together for scanning with CRD type.
Documents from taxpayers that do not qualify as correspondence	Batch documents together for scanning with MIS type.
Agreed mail without comments or documents	Batch Agrees together for scanning with AGR type.

If	Then
Agreed mail with comments or documents	Batch correspondence together for scanning with CRD type.
Undeliverable Letter 3219	Batch undeliverable documents together for scanning with UND type.
Unclaimed Letter 3219	Batch unclaimed documents together for scanning with UNC type.
All other unclaimed and undeliverable documents	Batch documents together by letter type for Undeliverable Research Tool (URT) processing.
Internal documents, miscellaneous transcripts, reports and charge outs	Batch documents together for scanning with MIS type.
Paper Letter 3219 from Aging STN01 or Manual Stat	Batch documents together for scanning with STN type.

- (2) Paper documents that have been batched are scanned and processed through Ephesoft.
- (3) Clerks may need to perform additional IDRS research on correspondence that is missing the social security number of the primary taxpayer, missing tax period, etc. If extensive research is required, refer the unresolved correspondence to the work leader.
- (4) Any paper correspondence that is not scannable will need to be processed manually. The following table details the manual update process:

If	Then
Correspondence received in Status 10, 22XX, 23XX or 25XX	Update to the appropriate mail status (54, 55 or 57) and associate document to a paper case file. Update TDC Code to show case as paper or hybrid. Route to team/examiner as per Inventory Control Manager direction.

If	Then
Correspondence received in Status 24XX	<p>Update correspondence received date and case remains in Status 24. Associate document to a paper case file. Update TDC Code to show case as paper or hybrid. Route to team/examiner as per Inventory Control Manager direction.</p> <p>Note: Do not update/change a case from Status 24 after the Statutory Notice of Deficiency has been mailed to the taxpayer.</p>

- (5) Download and then process Document Upload Tool Campus Correspondence Examination (DUT CCE) receipts as shown in the following table:

If	Then
PDF document with type 'CRD'	Cut and paste PDF document into the CDI Intake folder.
PDF document with type 'AGR'	Open document and validate as true agreed. Change document type as needed. Cut and paste document into the CDI Intake folder.

- (6) Download receipt zip file from Document Upload Tool Digital and Mobile Adaptive Forms (DUT DMAF). Extract the contents of zip file, convert to PDF and combine documents into one PDF. Once combined, name the document to the Standard Naming Convention. Cut and paste the resulting document into the CDI Intake folder.
- (7) Tax Examiners and Tax Compliance Officers may receive Document Upload Tool Taxpayer Facing Employee (DUT TPFE) correspondence. When routed for clerical processing, name to the Standard Naming Convention. Cut and paste the document into the CDI Intake folder.
- (8) Process e-faxed receipts by naming the received PDF document to the Standard Naming Convention. Cut and paste to CDI Intake folder. **Optional:** Use the Document Processing Assistant (DPA) to efficiently and accurately name and sort documents.
- (9) The Zero Paper Initiative (ZPI) process will route vendor scanned paper documents through the Digital Inventory Management (DIM) application. Download PDF documents from DIM and name them to the Standard Naming Convention. Then cut and paste to the CDI Intake folder.

4.19.21.2.2
(01-02-2026)

**Resolving
Correspondence
Digitalization Initiative
(CDI) Processing**

- (1) Successfully CDI processed undeliverable and unclaimed Letter 3219, Statutory Notice of Deficiency, Penalties or Additions to Tax, should then be processed in the URT.
- (2) Document processing in CDI will reject based on the following conditions:
 - Appeals Case
 - Case in current Cycle of Automated Correspondence Exam (ACE) processing
 - Cycle Case
 - P Hold Code
 - Case Not Found
 - Case in any campus Report Generation System (RGS) Group MS
 - Case is assigned to a Tax Examiner (non-generic Batch User)
 - Multiple Work Unit (WU) Codes found
 - Case is archived on RGS
- (3) All rejects, except for Case Not Found, will be available for clerks to download in CDI based on the Campus. All rejects will need to be downloaded, corrected and processed timely to meet processing timeframe requirements. See the CDI User Guide for instructions on how to query and download rejects.
- (4) Case Not Found rejects can be found on the No Campus inventory. A round-robin schedule is maintained to show which TS or SB/SE Campus is responsible for resolving rejects in No Campus inventory each week. See the CDI User Guide for the No Campus schedule.
- (5) In addition to CDI processing rejects, AIMS update rejects may occur. Each campus is responsible for running CDI reports for AIMS update failures and resolving with manual updates to AIMS on IDRS. See the CDI User Guide on running the AIMS reject report.
- (6) Successful processing of new correspondence and Agreeds will update RGS/CEAS and IDRS when applicable. All successful updates will have the documents inserted into Case File Documents and have the case moved in RGS to RGS Group DP.

4.19.21.2.3
(01-02-2026)

**Open Case
Undeliverable Mail**

- (1) Taxpayers have a right to receive information concerning any federal taxes assessed against them. The IRS is required to exercise due diligence to find and use the taxpayer's last known address. Treas. Reg. Section 301.6212-2(a) defines "last known address" as the address on the most recently filed and properly processed Federal tax return unless the taxpayer has clearly and concisely notified the IRS of a change of address. In addition, the IRS also updates the taxpayer's address of record by using the United States Postal Service's (USPS) National Change of Address database (NCOA) in accordance with Treas. Reg. 301.6212-2. Undeliverable mail is given priority to ensure that letters are timely sent to the taxpayer's correct address.
- (2) Instructions for closed case undeliverable letters and unclaimed mail can be found in the table in IRM 4.19.21.2 (9).
- (3) Sort undeliverable letters by initial contact/30 day and certified/registered letters. Scan the first page of the certified/registered letters and the envelopes to be inserted into RGS using CDI. Undeliverables should be researched through URT, and while research is the same for all undeliverable letters, the resulting actions are different.

- (4) Use the URT for researching and updating undeliverable and unclaimed mail.

Note: Yellow labels are excluded from the entry into URT.

- a. The IRS may update the taxpayer's last known address using a USPS yellow label if research strongly indicates the individual on the yellow label is the taxpayer in question. Use the following table to decide if the taxpayer address can be updated with the address provided on the yellow USPS label.

Determining a new address using the USPS yellow label

If	Then
The taxpayer's name printed in the letter and shown on the yellow label are an exact match, but the address is different.	Update the taxpayer address on IDRS and RGS to the yellow label address.
The taxpayer first name printed in the letter is similar to the first name on the yellow label, and the last name is an exact match.	Research to see if IRS records show any other taxpayers with similar first names and the exact same last name at the same address. If there are no similar names, update the taxpayer address on IDRS and RGS to the address on the yellow label. If there are similar names, do not update the address.

- b. If there is no yellow label or the yellow label could not be used to update the address, use the URT tool or check IDRS Command Code (CC) ENMOD for a new address. If a new address is found that is different than the one on the letter, use the new address to re-mail the letter to the taxpayer.
- (5) Review CC ENMOD or IMFOLE and AIMS for an Identity Theft (IDT) indicator. If an IDT indicator is present, take no further action and route the undeliverable to the ID Theft Liaison for technical review/action.
- (6) If no new address is found and the return is not married filing joint (MFJ), check CC INOLES to see if the taxpayer is deceased.
- (7) Check CC CFINK for an active Power of Attorney (POA) or Fiduciary for cases where the taxpayer is not deceased, no other address was found, and no POA or Fiduciary is included on the original mailing.
The table below lists the actions to take after research is completed.

Note: All research and actions taken must be documented in a CEAS Non-Action Note or on the Form 4700 workpaper. Include relevant information that may have been provided on the envelope.

Research Result	Action for initial contact/30-day letter	Action for certified or registered letter
New Address Found	<ol style="list-style-type: none"> 1. Remail the letter to the new address. 2. Update the suspense date to be 30 days from the date the letter is re-mailed. 3. Update the taxpayer's address on RGS and IDRS as applicable. 	<ol style="list-style-type: none"> 1. Check the cycle on ENMOD in which the address change was made and match against the 90-Day (Statutory Notice of Deficiency - SNOD) letter date. If the date of the new address change is: <ol style="list-style-type: none"> a. Before the 90-Day letter was issued: re-issue the 90-Day letter to the correct address and update the taxpayer address on RGS and IDRS as applicable. b. After the 90-Day letter was issued: remain a copy of the current 90-Day letter to the correct address. Update the taxpayer address on RGS and IDRS as applicable. 2. Associate the original letter and envelope with case file. 3. Update status/status extension (on CEAS/RGS only) to 2499. Note: Do not update if currently in Status 2498.
Taxpayer deceased (not MFJ)	Destroy the letter	<ol style="list-style-type: none"> 1. Associate the undeliverable letter/envelope with the case file. 2. Update status/status extension (on CEAS/RGS only) to 2499. Note: Do not update if currently in Status 2498.
Taxpayer not deceased and no new address or active POA/ fiduciary	Destroy the letter	<ol style="list-style-type: none"> 1. Associate the undeliverable letter/envelope with the case file. 2. Update status/status extension (on CEAS/RGS only) to 2499. Note: Do not update if currently in Status 2498.

- (8) Assign/forward any certified/registered mail that needs to be re-issued to the appropriate team.
- (9) Assign/forward any other undeliverable letters requiring further technical review (e.g., validation of POA/ fiduciary) to an RGS team.

- (10) **For SB/SE only:** Campus Correspondence Exam will process undeliverables received on Letter 2269C, Delinquent Individual Return; Insufficient Response/No Record.
The table below lists the actions to take.

If	And	Then
New address is found	Letter 1862 Initial Contact Letter (ICL) has not been issued	<ol style="list-style-type: none"> 1. Remail the letter to the new address. 2. Update the taxpayer's address on RGS and IDRS, if applicable.
New address is found	Letter 1862 (ICL) has been issued	<ol style="list-style-type: none"> 1. Update the taxpayer's address on RGS and IDRS, if applicable. 2. Notate undeliverable received. 3. Destroy the letter.
No new address is found	Letter 1862 (ICL) has or has not been issued	<ol style="list-style-type: none"> 1. Notate undeliverable received with history item on IDRS or CEAS, if applicable. 2. Destroy the letter.

- (11) For undeliverables received with a USPS yellow label, follow table "Determining a new address with a USPS yellow label" located in IRM 4.19.21.2.3(4), (5), and (6), Open Case Undeliverable Mail.

4.19.21.3
(12-06-2022)
Statutory Notices

- (1) Statutory Notices are created through RGS. The Statutory Notice of Deficiency (SNOD) is processed through the AMSTUS/STN02 program and those accepted are printed and mailed by the Correspondence Production Services (CPS) site.
- The two consolidated sites are CPS East in Detroit and CPS West in Ogden.
 - For cases that are accepted into the STN02 process, the SNOD and the mail out package, including the report, are systemically dated the third Monday after the aging program.
 - For cases that fail the validity checks for CPS processing, print and mail the SNOD locally and date for the Friday following the aging program.
 - Cases that fail the STN02 process are generated by the AMSTUS/STN01 process in Machine Services at the site level and then shipped

to Exam for association with the copy of the report and mailing. The Batch Aging copy of the report is to be generated and printed within the Exam area.

- Verify that the correct penalty code, if any, has been cited and the Form 886-A computation matches the amount of the report.
 - If generating a SNOD through AMSTUS/STN01 or preparing a manual SNOD, any payments on TXMOD (i.e., TC 640 or TC 670), must be considered prior to the issuance of the SNOD. Ensure the case is reviewed for a determination to issue the SNOD or close the case as agreed.
 - A digitized copy of the SNOD will be maintained in RGS/CEAS.
 - SNODs will be kept bundled in mail out date, then SSN order.
- (2) Only in very rare situations will a case reject from B1 and need a manual Form 5600, Statutory Notice Worksheet, input to IDRS. If this occurs, input the Form 5600 to IDRS and when the statutory notice arrives, check figures for accuracy and ensure the proper number of copies were printed (two SNODs for the taxpayer, one for file, and one for a representative if one is listed on Centralized Authorization File (CAF)). Verify using CC CFINK. For most of the work, Batch will provide a listing of all cases going into the 90-Day process. The SNOD and the certified listing will generate in Machine Services. The report will generate in Batch. Check filing status with IDRS entity.
- (3) Associate the report with the 90-Day letter and mail to the taxpayer using current procedures. Insert two copies of the SNOD, the Form 886-A, applicable letter, and any attachments into the appropriate envelope (e.g., E-44-B, E-142, E-212, or E-213).
- (4) **Reject Listings:** The following reports are generated weekly via STN02 and should be worked weekly.
- STN FAILED TO MERGE DETAIL
 - BATCH PRINT REJECT REPORT
 - EXCEPTION LIST
 - ARP0843 - AIMS Weekly Updates (new addresses) are used for STN 01, 02 and manual cases.
 - STN0147 - Manual Research Report from Control D are used for STN 01 and manual cases for a variety of reject reasons.
- (5) Replies Received in **Status 24 STN01, B0 Manual:**
- Pull the SNOD.
 - If no CRD is on RGS/CEAS, input one.
 - If the case is assigned to a group, deliver the reply to the appropriate group. The group clerk will update RGS/CEAS to Status 2498 and assign the case to CET.
 - **Do not** update the status on AIMS. Leave all 90-Day cases in status 24.
 - If the case is not assigned to a correspondence group, assign it to one based on guidelines set by the local management.
- (6) **STN02 and prior Status 23 or 25:**
- If there is a physical case when an STN02 Statutory Notice of Deficiency is issued by CPS, follow campus procedure for staging the status 24 case file during the aging process.
- (7) **Defaulting STN02 With No Replies (Blocking Series 40 X):**

- A listing (in SSN order) of the cases that have defaulted will be provided by the ACE Coordinator.
- Form 13181, Examination Report Generation Software (RGS) Closing Information Cover Sheet, is generated in the Print Manager Program. Properly dispose of it.

(8) **Defaulting STN02 Cases With Replies:** The cases will consist of the following when it is forwarded to Files:

- Taxpayer correspondence,
Note: For digitized cases, taxpayer correspondence is purged after 60 days and there is no need to forward to Files. The taxpayer's correspondence is maintained in digital form in CEAS.
- Form 13181, Examination Report Generation Software (RGS) Closing Information Cover Sheet when a 30X blocking series.

(9) **Defaulting Cases STN01/B0 Manual With No Reply:** The cases will consist of the following when it is forwarded to Files:

- Form 13181, Examination Report Generation Software (RGS) Closing Information Cover Sheet,
Note: Form 13181 will not be needed if the case is digital and being closed with a 40X blocking series.
- Statutory Notice of Deficiency, and
- Any attachments or documents not saved electronically.

4.19.21.4
(12-06-2022)
Mail Outs

(1) The clerical function will assemble the letter package and prepare the envelope for mail out. If the letter is a SNOD and a joint return, both taxpayers must receive a copy so each package would contain the same information. The package will contain the following:

- One (1) copy of the letter
- One (1) copy of the exam report
- One (1) copy of Form 14817 , Reply Cover sheet for Exam Correspondence
- One (1) copy of the Form 886-A
- One (1) return envelope

(2) Place package in envelope E-44-B.

(3) If the letter package does not contain all the above mentioned items and is no more than 5 to 8 pages, use a smaller envelope if possible.

Caution: If a smaller envelope is used, ensure no sensitive taxpayer information is visible in the window of the envelope.

(4) Periodically, Exam mails letters to foreign addresses. Detailed information on international mail is found in IRM 1.22.3.4, Addressing Standards for International Mail.

4.19.21.5
(01-02-2026)
Maintaining Files

- (1) Assist local management in the preparation and review of reports.
- (2) Receive weekly listings such as status workloads, ARP340, etc.

- (3) Responsibilities include researching RGS/CEAS, AIMS, IDRS, and paper case files, to:
- Account for the case and determine if the case was forwarded elsewhere.
 - Monitor dates to ensure work is moved to next status promptly.
 - Update all cases going to another unit (such as 90 day unit).
 - Update on AIMS/RGS/CEAS/IDRS. Follow procedures in the Batch Processing Guidelines to update.
- (4) When updating AIMS and CEAS through RGS, clerks should include a unique identifier in the Action Text. The unique identifier can be either the clerk's initials or RGS user number as determined by local management.
- (5) The following suggested Action Text in the table below references the clerk identifier as XXX, #### indicates the EGC and NN is the RGS Group Number.

Standard Action Text

Text	Use When
Upmail XXX	Updating mail in any unit
Upfax XXX	Updating faxes in any unit
Und XXX	Changing a status extension and EGC due to an undeliverable Letter 525 or Letter 3219
3219Unc XXX	Changing a status extension and EGC due to an unclaimed Letter 3219
AssignXXX	Moving a case from one group to another and no other action is taking place other than the assignment
B0rej XXX	Moving rejected cases to M1 for update/reassignment to a unit, for correction
Reject XXX	Rejecting manual cases from approval screens
####Ltr XXX	Mailing of any letter to the taxpayer
B1rej XXX	Updating Batch reject cases and assigning from B1 to another unit
Miscfix XXX	Doing miscellaneous corrections to a case within the same unit
Agreed XXX	Updating Agreed mail within a unit or sending an Agreed between units
Phone XXX	Updating a case, when a phone call is made to a taxpayer in lieu of a letter taxpayer
TP Ext XXX	Extending the suspend date, per taxpayer request
EMPreplyXXX	Updating the CRD and status on an account
AssignNNXXX	Assigning a case to a group or to an individual

- (6) The following procedures described in the table below are standard for maintaining Examination cases in RGS/CEAS.

If	Then
Case is reassigned to another unit	<ol style="list-style-type: none"> 1. Update AIMS, RGS, CEAS, and IDRS. 2. Update case to the receiving EGC and RGS group number. <p>Reminder: Cases in Batch are maintained in the Batch inventory, not in a unit inventory. The cases must be removed from B0 before updating.</p>
Correspondence is received	<ol style="list-style-type: none"> 1. Use the earliest IRS received date. 2. Input the correspondence date within 5 business days of receipt in Exam. 3. Follow IRM 4.19.21.2, Processing Incoming Correspondence. <p>Reminder: The CRD date needs to be input any time correspondence is received.</p>
Mail Received	<ol style="list-style-type: none"> 1. Cases with no SNOD issued, update to 54/55/57 accordingly. 2. Cases with a SNOD issued, do not change status 24 on AIMS and update CEAS to include the 98 extension on the status (2498).

If	Then
Suspense Date update	Follow IRM 4.19.13.2.4, Standard Suspense Periods for Correspondence Examination, for inputting suspense dates. By double-clicking on the suspense date field in the RGS Update Screen, a calendar tool is available to assist in inputting the correct Suspense date.

Note: These procedures are not all inclusive. Examiners should consult with the team/work leader or the manager for work anomalies.

- (7) Cases in Group B0 must have the proper status code extension so that the correct Blocking Series, Technique and Disposal Codes are applied to defaulted cases during the Automated ACE closing process. The table below details that information:

Status	Disposal Code	Technique Code	Blocking Series
no 3rd and 4th digits	10	6	40X
XX90	10	6	30X
XX91	10	6	30X
XX93 Paper no reply	10	6	30X
XX97 Unclaimed/ refused	10	6	30X
XX98 Response	10	2	30X
XX99 Undeliverable	13	7	30X

4.19.21.5.1
(12-06-2022)
Self-Assign Uses Other Than Closures

- (1) The Self-Assign function in CEAS is commonly used by examiners working phone calls to reassign a case from another campus or within their campus inventory for case closures. The Self-Assign function is also used to complete the following:
- Processing misdirected agreed closures at the receiving site
 - Transferring cases between groups within the site
 - Transferring cases to consolidate multiple year cases to one examiner
 - Assigning Virtual Service Delivery (VSD) cases
 - Assigning Taxpayer Digital Communication (TDC). Refer to IRM 4.19.13.33, Taxpayer Digital Communications (TDC) - Secure Messaging, for information on self-assigning TDC cases.

- (2) Refer to IRM 4.19.19.6, Self-Assign General, and IRM 4.19.19.6.1, Self-Assign Procedures, for information on Self-Assign reject codes and other conditions when self-assign is not allowed.
- (3) It is the responsibility of the gaining site to close self-assigned cases within 48 hours. The losing site will identify all paper files by researching the monthly self-assign reports, identifying the TC 300 Document Locator Number (DLN) and sending the case documents to Files. See IRM 4.19.13.20, RGS Case File Assembly, to determine the required case documents.
- (4) It is the responsibility of the gaining site to contact the losing site to secure case correspondence if the self-assigned case is not closed within 48 business hours. If not contacted, the losing site can send case documents to the gaining site when they identify cases not closed in 48 hours.

4.19.21.6
(01-02-2026)
Routing Closed Cases

- (1) All closed paper cases that have a SNOD, a Reply, Agreed Report or were closed elsewhere by Self-Assign, will be forwarded to Files.
 - For all cases, forward the Form 13181, Examination Report Generation Software (RGS) Closing Information Cover Sheet, and attachments on paper case files, to the Documents Retention Unit for association with Form 5147, IDRS Transaction Record, transmittals.
 - Any attachments or miscellaneous documents that need association with a previously closed file will be forwarded using Form 9856, Attachment Alert, or an IMFOLT print highlighting the SSN, tax year, name control and document locator number (DLN) as a cover sheet.

4.19.21.6.1
(01-01-2011)
**Identifying and Re-filing
Residual Paper Case
Files Closed by a
Campus Using
Self-Assign**

- (1) Headquarters Correspondence Examination System Support (CESS) provides a monthly Self-Assign report. This report should be used to identify cases in the losing site that need to be pulled and paper documents sent to Files.
 - All losing TS campuses must review the report within 7 days of receipt by researching CEAS and reviewing the CEAS history to identify and resolve paper case files remaining in the losing campus.
 - No action is required for paperless cases identified on the report.
 - For paper case files, research IDRS to secure the TC 300 closing DLN and re-file the applicable correspondence and documents to Files per IRM 4.19.13.20, RGS Case File Assembly.

Exception: If an original return is in the losing campus case file for programs such as FTHBC/LTR, the original return should be re-filed behind the TC 150 DLN since the gaining campus will close the case without having the original return.
 - If the closing campus closes a case paperless AND there is paper held by the losing campus, a refile DLN will need to be created to allow the paper documents to be retained in files.
 - For Self-Assign procedures see, IRM 4.19.19.6, Self-Assign General.

4.19.21.6.2
(01-02-2026)

**Handling Paper
Correspondence for
Digitized (Virtualized)
Cases**

- (1) Cases with an AIMS tracking code 6746 have been converted to electronic case files. Incoming correspondence, E-Faxes and all paper documents have been uploaded to the case in the Office Documents section on RGS. Cases with an AIMS tracking code 6697 are hybrid cases. These cases have correspondence that has been partially converted to digital/virtual correspondence and also have paper correspondence.
- (2) After being uploaded to RGS, the documents for digitized (virtualized) cases are housed in the clerical area by the IRS Correspondence Received Date (CRD).
- (3) SB/SE and TS RICS will retain the paper correspondence for an electronic case for **60 days** from the IRS CRD. SB/SE and TS will destroy the paper correspondence **60 days** from the CRD following the procedures in IRM 10.5.1.6.10, Disposition and Destruction, unless there is a business need to retain the correspondence for a longer period.
- (4) A Form 13181 with a blocking series 30X must be sent to Files if a paper case. Document 6209 contains the instructions for contacting the RGS Coordinator.

4.19.21.7
(12-06-2022)

Researching Accounts

- (1) The Servicewide inventory Exam control system is AIMS. Prior to any case activity, research must be performed. There are numerous CC used for case research.
- (2) See IRM 4.19.13.4, Researching Cases for the most common CC's used for research.
- (3) For additional information on CC's, see the *CCJA - IDRS Command Code Job Aid* on SERP.

4.19.21.8
(01-02-2026)

Address Change-IDRS

- (1) Address changes can be made by using CC ENREQ when:
 - There is direct contact made by the taxpayer
 - Form 8822, Change of Address, is received
 - The yellow USPS label on undeliverable mail shows a new address
 - Taxpayer provides new address in correspondence/reply

Caution: Update Masterfile (MF) based on the yellow label, only after research is conducted and strongly indicates the address reflected is the most current. See IRM 4.19.21.2.3(4)a.

Note: Do **not** update the taxpayer's address if there is an Identify Theft indicator present on CC ENMOD or IMFOLE. An IDT indicator is a TC 971 with an action code (AC) 501, 504, 505, 506, or 522, 524. Additional research must be performed to ensure that the addressee is the intended taxpayer. IDTVA will make necessary changes to the name and the address on the MF when the account is corrected. For additional information, contact your Identity Theft Liaison or see IRM 4.19.13.28.4, Masterfile shows a Service Center Address as the Taxpayer's Address.

4.19.21.9
(12-06-2022)

Statute Awareness

- (1) All inventory (paper and electronic), must be reviewed for statute imminent criteria prior to expedite processing.

- (2) To identify digital/virtual/paper statute imminent cases, close monitoring should be conducted in RGS and through AIMS generated reports (Table 4.0).
- (3) Campuses must have all employees complete Form 11122, Employee's Statute Certification, documenting the biweekly statute searches beginning 90 days prior to the statute expiration date.
- (4) These searches are to be increased to weekly searches 30 days prior to the statute expiration date. During the final week prior to the statute expiration date, increase the searches to daily. Each search performed must be documented.

