**IRM PROCEDURAL UPDATE**

**DATE: 04/28/2025**

**NUMBER: sbse-05-0425-3213**

**SUBJECT: Revised IRM Procedures to Include Leads Can Now Input CNC's Requiring Managerial Approval**

**AFFECTED IRM(s)/SUBSECTION(s): 5.19.17**

**CHANGE(s):**

**IRM 5.19.17.2 Currently Not Collectible (CNC) Procedures Revised Caution under paragraph (6) to include leads can input CNC's requiring managerial approval.**

(6) Follow CNC Managerial Approval procedures see IRM 5.19.17.2.2, CNC Managerial Approval.

**Caution:** When manager approval is required, managers or lead must input the CNC. As of 7/1/2023 employees are restricted from direct input of CNC closings when managerial approval is required. Employees will receive an error message when attempting to enter the CNC action.

  a. If managerial approval is required, follow instructions in IRM 5.19.17.2.2, CNC Managerial Approval, and IRM 5.19.17.2.2.1, Requesting Approval and Input of Accounts into CNC Status.
  b. If managerial approval is **not** required, see Exhibit 5.19.17-1, IDRS Input of CNCs, REQ77/FRM77.
  c. Document AMS, showing the modules to be included and the reason that account will be CNCd.
  d. ACS: Input "TOC0, 21, NCXX"( XX = CNC Closing Code).
  e. ACSS: Input "TOS0, 21, NCXX"(XX = CNC Closing Code).

**IRM 5.19.17.2.2.1 Requesting Approval and Input of Accounts into CNC Status Revised table under paragraph (2) to include leads can input CNC's requiring managerial approval.**

(2) Ensure AMS is properly documented and when the account is ready for approval, take the following actions based upon your function:

| If... | And... | Then... |
|---|---|---|
| ACS, ACSS and FA | All Modules in ST 22 | • CR must Input "TOC0, 05,NCXX" (ACS & FA)<br>"TOS0, 05,NCXX" (ACSS)<br><br>**Note:** This includes Individual SRP (MFT 35) modules.<br><br>• If approved, the manager or lead **must** input"NCXX,,53APP". |
| ACS, ACSS and FA | At least one module in ST 22 & other(s) in non-ST 22 modules | • Input CC STAUP 2200 to bring non ST 22 accounts to ACS, then:<br>• Input "TOC0, 12,NCXX" (ACS & FA)<br>"TOS0, 12,NCXX" (ACSS)<br><br>**Note:** This includes Individual SRP (MFT 35) modules.<br><br>• If approved, the manager or lead **must** input "NCXX,,53APP" once all balance due modules are in ACS. |
| ACS, ACSS and FA | All non- ST 22 modules | • Document AMS with the CNC decision and provide IDRS print to the manager.<br>• If approved, manager must document AMS that the CNC was approved by inputting "53 APP".<br>• If approved, the manager or lead **must** input TC 530 cc XX to IDRS.<br>• In Remarks enter "CNC". |
| CSCO | Regardless of status | • Document AMS with the CNC decision and provide IDRS print to the manager.<br>• If approved, manager must document AMS that the CNC was approved by inputting "53 APP".<br>• If approved, the manager or lead **must** input TC 530 cc XX to IDRS.<br>• In the remarks area input "CNC". |

**Note:** XX = the appropriate CNC cc.

**Reminder:** Document AMS with approval when an expedite passport decertification is being submitted.

**Note:** For telephone contact requests requiring managerial review, advise the taxpayer they will receive a letter from us with our determination of the request within 14 days.