

## INTERIM IRM PROCEDURAL UPDATE

**DATE:** 12/18/2012

**NUMBER:** WI-03-1212-1960

**SUBJECT:** Clarification Instructions for Line 2b of 3520 and 4b of 3520-A

**AFFECTED IRM(s)/SUBSECTION(s):** 3.22.19

**CHANGE(s):**

### **IRM 3.22.19.7.3(1) Clarification of EIN exceptions for Line 2b**

1. Field 02-C is a 9-position field that must be present if Field 01-K is checked.

**NOTE:** An EIN would not be required in cases such as

- a. When the taxpayer is reporting a gift from a foreign person on Part IV.
- b. When the taxpayer is receiving a distribution from a foreign trust in Part III.
- c. When the trust in question is a grantor trust and all relevant information is being reported on the respective 1040.
- d. When the taxpayer is making a contribution to a foreign trust in Part I.

### **IRM 3.22.19.29.6(3) Clarification of Line 4b EIN**

3. **NOTE:** An EIN would not be required in cases such as

- a. When the taxpayer is reporting a gift from a foreign person on Part IV.
- b. When the taxpayer is receiving a distribution from a foreign trust in Part III.
- c. When the trust in question is a grantor trust and all relevant information is being reported on the respective 1040.
- d. When the taxpayer is making a contribution to a foreign trust in Part I.