

INTERIM IRM PROCEDURAL UPDATE

DATE: 12/18/2012

NUMBER: WI-03-1212-1961

SUBJECT: clarify Instructions for Form 3520 Line 2b Instructions and 3520-A 4b Line Instructions

AFFECTED IRM(s)/SUBSECTION(s): 3.21.19

CHANGE(s):

IRM 3.21.19.20.3(1) Clarification of criteria when an EIN is not required

3. A nine-character Taxpayer Identifying Number (TIN) must be included on Line 1b of all *Form 3520 and Form 3520-A* submitted for processing.

NOTE:

Line 1b of Form 3520 can be an SSN, ITIN or EIN.
Line 1b of Form 3520-A must be an EIN.
Line 2b of Form 3520 (when required) must be an EIN.

NOTE:

An EIN is not required for line 2b if the following criteria are met

- a. When the taxpayer is reporting a gift form 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.
Otherwise, following the instructions below.

IRM 3.21.19.21.2(2) Clarification of criteria when an EIN is not required

2. If checkbox 4 is checked and EIN is not required if the following criteria is met
 - a. When the taxpayer is reporting a gift form 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

IRM 3.21.19.45.10(1) Clarification of criteria when and EIN is not required

1. See IRM 3.21.19.20.3 and IRM 3.21.19.20.4. These instructions also apply to Form 3520-A.

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

- a. When the taxpayer is reporting a gift form 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