

IRM PROCEDURAL UPDATE

DATE: 01/23/2014

NUMBER: WI-21-0114-0168

SUBJECT: IRM 21.8.2 – BMF International Adjustments for BMF International Accounts Management regarding Procedures for Telephone Calls

AFFECTED IRM(s)/SUBSECTION(s): 21.8.2

CHANGE(s):

IRM 21.8.2.19.2(2) Updated procedures for telephone calls to be consistent with Paragraph (5).

2. Ogden and Cincinnati Accounts Management will continue to process Form 1120 Failure to File (FTF) penalty abatement requests while only Ogden Accounts Management International will process Form 5471 FTF penalty abatement requests for **systemically assessed** PRN 623 for 2009 or PRN 599 for 2010 subsequent years. If the request for the Form 5471 penalty abatement **ALSO** requests abatement of the "related Form 1120" failure to file penalty, refer inquiries to the International Department at the Ogden Accounts Management Center (OAMC) for consideration. Ogden will consider the "related Form 1120" penalty first and then will abate/deny the Form 5471 penalty consistent with that determination. For telephone calls inform the caller to submit the request in writing and mail to Internal Revenue Service, 1973 Rulon White Blvd., Mail Stop 6552, Ogden, Utah 84404. Route correspondence to OAMC at Mail Stop 6552.

NOTE: All Form 5471 FTF penalty abatements must be reviewed and approved by a manager prior to removing the penalty. After review, the workleader/manager will add a CIS case note documenting approval.

IRM 21.8.2.20.2(2) Updated procedures for telephone calls to be consistent with Paragraph (5).

2. Ogden and Cincinnati Accounts Management will continue to process Form 1120 Failure to File (FTF) penalty abatement requests while only Ogden Accounts Management International will process Form 5472 FTF penalty abatement requests for **systemically assessed** PRN 711 penalties. If the request for the Form 5472 penalty abatement **ALSO** requests abatement of the "related Form 1120" failure to file penalty, refer inquires to the International Department at the Ogden Accounts Management Center (OAMC) for consideration. Ogden will consider

the "related Form 1120" penalty first and then will abate/deny the Form 5472 penalty consistent with that determination.. For telephone calls inform the caller to submit the request in writing and mail to Internal Revenue Service, 1973 Rulon White Blvd., Mail Stop 6552, Ogden, Utah 84404. Route correspondence to OAMC at Mail Stop 6552.

NOTE: All Form 5472 FTF penalty abatements must be reviewed and approved by a manager prior to removing the penalty. After review, the workleader/manager will add a CIS case note documenting approval.