

## IRM PROCEDURAL UPDATE

**DATE: 08/21/2015**

**NUMBER: WI-03-0815-1342**

**SUBJECT: Error Code 004 Prior-Year Payments**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.10.4.4.3**

**Change(s):**

**IRM 3.12.10.4.4.3(5) - Changed wording in Exception to read as follows:" In cases involving prior-year payments, if it is determined that the taxpayer is using a new name control (different from the name used at the time the original payment was owed), and you are sure it is the correct taxpayer (i.e., address, supporting documentation, etc.), bring up the underprint." This is based on a recommendation submitted in SERP Feedback Control #201505022, dated August 20, 2015.**

5. The taxpayer on the valid segment has changed his/her name (e.g., the name on the document and the valid segment are different but it is determined to be the same taxpayer), and the SSA Name Control matches the Name Control on the document.
  1. Check ENMOD for a pending TC 013 (EP, PN, or CU 013). If there is a TC 013 pending, enter a "C" in the Clear Code Field.
  2. Check IDRS CC INOLE to see if a new name is pending under "New SSA N/C" or if the name is now "IRS Valid N/C."
  3. If no new Name Control information is found, check if there is a TC 013 pending. If there is no TC 013 pending, input one. After the TC 013 is input, enter a "C" in the Clear Field.

**NOTE:** When inputting a TC 013, follow local procedures to prevent unpostables. Leave a working trail by notating "TC 013." A TC 013 should not be held up for Quality Review at the end of a cycle.

**EXCEPTION:** In cases involving prior-year payments, if it is determined that the taxpayer is using a new name control (different from the name used at the time the original payment was owed), and you are sure it is the correct taxpayer (i.e., address, supporting documentation, etc.), bring up the underprint.