

IRM PROCEDURAL UPDATE

DATE: 01/30/2015

NUMBER: WI-21-0115-0228

SUBJECT: CP 148A and CP 148B - Dual Notice of Address

AFFECTED IRM(S)/SUBSECTION(S): 21.7.2.5.26

CHANGE(S):

IRM 21.7.2.5.26 Added new subsection with guidance on handling CP 148A and CP 148B notice responses.

1. Beginning in 2015, any address change made on a BMF entity with open employment tax filing requirements generates two notices to the taxpayer:
 - o CP 148A: Confirmation of address change mailed to the taxpayer's new address.
 - o CP 148B: Confirmation of address change, mailed to the taxpayer's previous address

NOTE: Paper responses to CP 148A and CP 148B are worked in BMF Entity per procedures in IRM 3.13.2.3.9. Any paper responses received in AM inventory are to be rerouted to that operation for handling.

2. Handle responses to CP 148A and CP 148B received via the toll-free lines as follows:

If	Then
Taxpayer agrees with address change but is confused/concerned why we sent one or both of the notices	Explain to the taxpayer that the IRS is required by law to send employers notices to both their previous address and to their new address if an address change is recorded for their account. These address change confirmation notices are intended to guard against inappropriate address change requests being made against their wishes.
Taxpayer receives one or both notices, disagrees with address change	1. Correct the address per the information provided by the taxpayer. See (3) in IRM 21.3.20, <i>Oral Statement Authority</i> , and (2) in IRM 21.5.2.4.2, <i>Adjustments With Oral Statement</i> , for more information.

	<ol style="list-style-type: none"> 2. Advise the taxpayer the change was made and that a new CP 148A and CP 148B will be issued to the current and new address.
<p>Taxpayer receives one or both notices, disagrees with address change and questions the source of address change that was made</p>	<ol style="list-style-type: none"> 1. Correct the address per the information provided by the taxpayer. See (3) in IRM 21.3.20, <i>Oral Statement Authority</i>, and (2) in IRM 21.5.2.4.2, <i>Adjustments With Oral Statement</i>, for more information. 2. Advise the taxpayer the change was made and that a new CP 148A and CP 148B will be issued to the current and new address. 3. Conduct online research to determine, if possible, the source of the previous address change. If appropriate, share information for the previous address change with the taxpayer. If the information provided does not satisfy the taxpayer's concerns, advise the taxpayer to respond to the CP 148A and/or CP 148B expressing their concerns in writing.

REMINDER: Address any other issue raised by the taxpayer as appropriate.

CAUTION: If the caller is unable to pass disclosure verification requirements (see IRM 21.3.2.3, *Required Taxpayer Authentication*), advise the caller to respond to the CP 148A and/or CP 148B in writing.