

IRM PROCEDURAL UPDATE

DATE: 01/07/2026

NUMBER: ts-03-0126-0044

SUBJECT: Removed Instruction to Alpha File Forms 8822

AFFECTED IRM(s)/SUBSECTION(s): 3.13.5

CHANGE(s):

IRM 3.13.5.52(13) - Removed instruction to Alpha File Forms 8822. Added Forms will be destroyed as classified waste.

(13) If a F-8822 is received from a taxpayer with indications that they are incarcerated or the address on the F-8822 or its envelope are from a state or federal institution follow the instruction in the table in paragraph (5) above and process the address change and then destroy the F-8822 and Letter 104C and all related forms as classified waste, refer to IRM 3.13.5.52.2

Reminder: If the taxpayer filed and information was originally listed in the CONTINUATION OF PRIMARY NAME, the information must be re-entered.

IRM 3.13.5.52.2(1) - Removed instruction to Alpha File Forms 8822. Added Forms will be destroyed as classified waste per PGLD.

(1) All processed Forms 8822 will be destroyed as classified waste using local procedures.