

## IRM PROCEDURAL UPDATE

**DATE:** 04/15/2024

**NUMBER:** wi-03-0424-0523

**SUBJECT:** Revised Instructions Regarding Lines 2 and 5

**AFFECTED IRM(s)/SUBSECTION(s):** 3.11.180.3.1.14

**CHANGE(s):**

**IRM 3.11.180.3.1.14(11) a - Reworded and moved note per SERP feedback #18962.**

(11) An amount is **required** for Line 5. Line 5 may not be less than Line 2, and Line 5 must be greater than each of Lines 1, 3, 4a, 4b and 4c.

- a. If the amount for Line 5 is missing or is inconsistent with an amount on Lines 1 through 4c, use Letter 1858C to correspond to request the information from the employer.

**Note:** If Lines 2 and 5 are equal, # [REDACTED] # and do not correspond.

- b. If undeliverable or no response is received **after 45 days**, continue processing. **Penalty Assessment** consideration - Inconsistent Return. Write "No Response - Inconsistent Return" in the upper left margin/side of the return. Assess the Failure to File penalty. See IRM 3.11.180.3.4, Background of Penalty Assessments.