

IRM PROCEDURAL UPDATE

DATE: 05/10/2024

NUMBER: ts-03-0524-0629

SUBJECT: Corrected W&I to TS; Corrected IRM Reference; Added MeF File Location Codes

AFFECTED IRM(s)/SUBSECTION(s): 3.22.110

CHANGE(s):

IRM 3.22.110.1(2) - Changed Wage and Investment (W&I) to Taxpayer Services (TS).

(2) Audience:

- Tax Examiners in the Error Resolution Department of the Ogden Submission Processing Center
- Taxpayer Services Division (TS)

IRM 3.22.110.6(2) - Changed Wage and Investment (W&I) to Taxpayer Services (TS).

(2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to effect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).

IRM 3.22.110.6.1(1) - Changed Wage and Investment (W&I) to Taxpayer Services (TS).

(1) The National Taxpayer Advocate reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business/ Self-Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigation (CI), Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level

Agreements (SLAs).

IRM 3.22.110.4(1) - Updated IRM Deviation Procedures Link.

(1) Submit IRM deviations in writing, following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

IRM 3.22.110.14(1) - Added file location codes for MeF returns.

(1) Form 1042 is processed under:

- Program Code: 1250X
- File Source: Business Master File (BMF)
- File Location Codes:
 - Modernized e-file (MeF) - 60 (Foreign address), 78 (U.S. Possession address), 88 (Foreign address) and 92/93 (Domestic address)
 - Paper - 29 (domestic address), 60 (Foreign address), and 78 (U.S. Possession address)
- Tax Class: 1
- Master File Tax (MFT): 12
- Document Code: 25
- Blocking Series: 501-999
- Return Due Date: March 15, XXXX