

## IRM PROCEDURAL UPDATE

**DATE:** 01/25/2024

**NUMBER:** wi-03-0124-0125

**SUBJECT:** Form 3520-A Copy Instructions

**AFFECTED IRM(s)/SUBSECTION(s):** 3.21.19

**CHANGE(s):**

**IRM 3.21.19.11.1(1) Added note to explain the change from Correspondence Imaging System (CIS) to Correspondence Imaging Inventory (CII).**

(1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Account Management (AM) receipts into digital images and working the cases from those images.

**Note:** Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII).

**IRM 3.21.19.12.1(2) Added editing instructions for attachments Form 3520 and Form 3520-A.**

(2) Follow the general guidelines below for each attachment.

Document	Detach	Descriptions/Actions
Form 3949-A, Information Referral.	Yes	Route as follows: Ogden - <ul style="list-style-type: none"><li>• Route Form 3949-A to Receipt and Control.</li><li>• Continue processing the return.</li></ul> Kansas City - <ul style="list-style-type: none"><li>• Route Form 3949-A to Ogden Service Center.</li><li>• Continue processing the return.</li></ul>
<b>Form 3520</b> , Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, <b>with original signature</b> .	Yes	Route to Receipt and Control for rebatch or follow local procedures. See IRM 3.21.19.12.1 (1) a-c. for editing instructions when detaching a form. Edit an Action trail, including the date detached in MMDDYYYY

		format and what was detached. Also edit the name and TIN (SSN/EIN) from Page 3, line 6b, Form 3520-A if not present.
<b>Form 3520</b> , Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, <b>with a copied signature</b> .	No	Leave attached.
<b>Form 3520-A</b> , Annual Return of Foreign Trust With a U.S. Owner, <b>with original signature</b> .	Yes	Route to Receipt and Control for rebatch. See IRM 3.21.19.12.1 (1) a-c for editing instructions when detaching a form. Edit an Action trail, including the date detached in MMDDYYYY format and what was detached. Also edit the name and TIN (SSN/EIN) from line 1b, Form 3520 if not present. Photocopy the Form 3520-A marking all the pages "Copy - Do Not Process" and attach to the Form 3520.
<b>Form 3520-A</b> , Annual Return of Foreign Trust With a U.S. Owner, <b>complete return with copied signature, with or without the substitute box marked</b> .	Yes	Route to Receipt and Control for rebatch. See IRM 3.21.19.12.1 (1) a-c for editing instructions when detaching a form. Edit an Action trail, including the date detached in MMDDYYYY format and what was detached. Also edit the name and TIN (SSN/EIN) from line 1b, Form 3520 if not present. Photocopy the Form 3520-A marking all the pages "Copy - Do Not Process" and attach to the Form 3520.
<b>Form 3520-A</b> , Annual Return of Foreign Trust With a U.S. Owner, <b>only pages 3, 4 or 5 (2017 and prior pages 3 and 4) to support lines marked on the Form 3520</b> .	No	Leave attached.
<b>Form 4970</b> , Tax on Accumulation Distribution of Trusts.	No	Leave attached.