

IRM PROCEDURAL UPDATE

DATE: 01/25/2024

NUMBER: wi-03-0124-0128

SUBJECT: Branch Name Changes; Field 03K03

AFFECTED IRM(s)/SUBSECTION(s): 3.12.251

CHANGE(s):

IRM 3.12.251.1(5) - Changed "Paper Processing Branch" to "Return Processing Branch".

(5) **Program Owner:** Return Processing Branch, Business Master File (BMF) Section

IRM 3.12.251.2.8(2) - Changed "Paper Processing Branch" to "Return Processing Branch".

(2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.

IRM 3.12.251.39.3.8(3)a 5th "If" box - Clarified the box language.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.

If	Then
A statement or Form 851, Affiliations Schedule, shows that the parent EIN is the same as the EIN on the return (Field 01EIN),	Delete Field 03K03.
The "Yes" box is checked in response to the question on Schedule K, Line 3,	Enter "1" in Field 03K03.
The "No" box is checked in response to the question on Schedule K, Line 3,	Enter "2" in Field 03K03.
Both the "Yes" and "No" boxes are checked in response to the question on Schedule K, Line 3,	Enter "3" in Field 03K03.
Neither box is checked in response to the question on Schedule K, Line 3,	Delete Field 03K03.