

IRM PROCEDURAL UPDATE

DATE: 02/05/2024

NUMBER: wi-03-0224-0215

SUBJECT: Statute Exception Update; TC 014 Procedures

AFFECTED IRM(s)/SUBSECTION(s): 3.21.15

CHANGE(s):

IRM 3.21.15.19.1(3) - Updated Statute clearing exception from 2019 to 2020.

(3) **Do not** route to the Statute Control Unit for clearance, edit CCC "W" and continue processing if any of the following conditions are present:

- Compliance IRC 6020(b) returns.
- Secured by Examination/Collections, Secured by TE/GE, Secured by TE/GE Employee Plan (EP) Exam.
- Returns with Transaction Code (TC) 59X or "ICS" (Integrated Collections System) notated on the face of the return.
- Returns showing "substitute returns prepared by Examination (SFR)" in top margin of the return.
- Returns with a stamp indicating a previous clearance by Statute Control within the last 90 days.
- Return is a 2020 and prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2020 and prior year returns previously cleared by AM statute won't be returned by SP to AM to be cleared again if the 90 calendar day statute stamp has expired.

IRM 3.21.15.21.4(2) - Added TC 014 procedures. Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address.

(2) Ensure the "in-care-of" name is in the proper location:

If	Then
The "in-care-of" name is located on the street address line preceding the street address,	Don't edit.
The "in-care-of" name is located	1. Arrow the "in-care-of" name above the street

below the street address,	address. 2. Continue editing the return.
The "in-care-of" name is shown on an attachment,	Edit the "in-care-of" name above the street address in the first position.
The street address for the "in-care-of" name is different from the street address of the foreign partnership ,	<ol style="list-style-type: none"> 1. Arrow the "in-care-of" street address below the "in-care-of" name or edit the "in-care-of" street address below the "in-care-of" name if located on an attachment. 2. Circle the partnership street address. 3. Notate TC 014 in the upper left margin. 4. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>

Note: Always circle out the "in-care-of" symbol (% or c/o) if it is present with an address. Don't use the ampersand (&) and the percent sign (%) when editing address information.

IRM 3.21.15.21.5

- **Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address.**
- **Added TC 014 procedures.**

(1) Perfect the address when the mailing address (Street or P.O. Box) is not easily identified.

Exception: Don't perfect the address on amended returns (CCC "G.")

(2) A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.

Note: BMF ISRP is not programmed for a mailing address and a location address. A TC 014 must be input into IDRS to capture both a location address and mailing address.

(3) Perfect the address as follows:

If	And	Then
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An attachment shows the address was changed,		Edit the new address in the entity section of the return.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	<p>All apply:</p> <ul style="list-style-type: none"> • Mailing address information is the same, • Form 8822 or Form 8822-B, Line 7, doesn't list a location address, • No entry on Form 8822-B, Lines 8 or 9, 	Take no action.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	<p>Any applies:</p> <ul style="list-style-type: none"> • Mailing address information is different, • Form 8822 or Form 8822-B, Line 7, lists a location address, • Form 8822-B, Lines 8 or 9, have an entry, 	Detach Form 8822 or Form 8822-B and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
Both a P.O. Box and a street are shown,		<ol style="list-style-type: none"> 1. Notate "TC 014" in the upper left margin. 2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
Two street addresses are shown,		<ol style="list-style-type: none"> 1. Circle out the first street address. 2. Underline the second street address. 3. Pull the return for research/input of TC 014 by

		<p>the Code and Edit Research Clerk.</p> <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
One street address is shown,	The taxpayer changed the address to a P.O. Box	<ol style="list-style-type: none"> 1. Notate "TC 014" in the upper left margin. 2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
The city and state are not shown on the return but are shown on an attachment,		Edit the city and state in the entity section of the return.
The ZIP Code is missing or illegible,	Is not available from the return or attachments,	<p>See Document 7475, State and Address Abbreviations, Major City codes (MCCs), ZIP Codes and Countries, to determine the ZIP Code.</p> <p>Note: Edit the three digits followed by "01" of the first zip code listed for the applicable state (e.g., "99501" for Alaska).</p>
Only the first three digits of the ZIP Code can be determined,		Edit "01" for the fourth and fifth digits.
The National Change of Address (NCOA) label is present,		Underline the Name Control.
It is necessary to edit the street address,		See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for current Address/Street Abbreviations.

Note: Always circle out the "in-care-of" symbol ("c/o" or "%") if it is present with an address. **Do not** use the ampersand (&) and the percent symbol (%) when editing address information.

(4) The USPS established new address requirements for Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses. If the old address appears, convert to the new State Code abbreviation based on the ZIP Code (e.g., APO New York, NY 091XX would be converted to APO AE 091XX). Consider APO/DPO/FPO addresses as domestic addresses. See APO/DPO/FPO conversion chart below:

ZIP Code	State Code
340	AA
090-098	AE
926-966	AP