

IRM PROCEDURAL UPDATE

DATE: 06/21/2023

NUMBER: wi-03-0623-0759

SUBJECT: Updated Routing Guide for Form 3520 and Form 3520-A Attachments

AFFECTED IRM(s)/SUBSECTION(s): 3.21.19.12.1

CHANGE(s):

IRM 3.21.19.12.1(2) Added boxes to include instructions for substitute and copies of Forms 3520 and 3520-A attached.

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

Document	Detach	Descriptions/Actions
A General Power of Attorney or a Durable Power of Attorney or Tax Information Authority is submitted on any document other than Form 2848 or Form 8821.	Yes	Detach after verification of the signature along with the written statement POA (see IRM 21.3.7.7.5 in regards to the written statement) and submit directly to the International CAF team in Philadelphia according to the IRM 21.3.7.7. Note: International Processing, Internal Revenue Service International CAF MS 3-E08.123, 2970 Market St. Philadelphia, PA 19104
Closing Agreement.	No	Leave attached.
CP15		Information only, do not remove or route.
CP 259/959 (Spanish version) Note: Do not route to Statue Control Unit for clearance. See IRM 3.21.19.13.5, Statue Returns, for more information.	No	Correspondence is attached or taxpayer's response indicates <ul style="list-style-type: none">• Taxpayer disagrees that they must file the return.• Only page 1 of the return is attached.• Employer Identification Number (EIN) on notice does not match EIN on return submitted.• Return requested on notice not the same as return submitted.

		<ul style="list-style-type: none"> • Taxpayer asks question(s) or requests IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on Computer Paragraph (CP) notice:</p> <ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31-142 <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</p> <ol style="list-style-type: none"> 1. Move the notice to the back of the return. 2. Continue processing the return. <p>Note: If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>
CP 259 A through H.	No	OSPC BMF Entity Mail Stop 6273.
CP504/504B.	No	<ol style="list-style-type: none"> 1. Pull CP 504 to the front. 2. Route notice and return to Accounts Management.
CP 518. Note: Do not route to Statue Control Unit for clearance. See IRM 3.21.19.13.5, Statue Returns, for more information.	No	<p>Correspondence is attached or taxpayer's response indicates</p> <ul style="list-style-type: none"> • Taxpayer disagrees that they must file the return. • Only page 1 of the return is attached. • Employer Identification Number (EIN) on notice does not match EIN on return submitted. • Return requested on notice not the same as return submitted.

		<ul style="list-style-type: none"> • Taxpayer asks question(s) or requests IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on Computer Paragraph (CP) notice:</p> <ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31-142 <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</p> <ol style="list-style-type: none"> 1. Move the notice to the back of the return. 2. Continue processing the return. <p>Note: If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>
Letters 112-C, 282-C, 2255-C or No 2284-C.		<ol style="list-style-type: none"> 1. Identify which organization initiated the letter to the taxpayer (e.g., what organization signed the letter?). 2. Route letters initiated by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> ▪ Ogden - Mail Stop 6712 ▪ Kansas City - Mail Stop N2 6800 3. Route letters initiated by Collections as follows: <ol style="list-style-type: none"> a. If correspondence is attached or taxpayer's response indicates any of the following:

		<ul style="list-style-type: none"> ▪ Taxpayer disagrees that they are required to file the return. ▪ Only page 1 of the return is attached. ▪ EIN on letter does not match EIN on return. ▪ Return requested on letter not the same as return submitted. ▪ Taxpayer asking question(s) or requesting IRS take action(s) on their account. ▪ Case involves any other IRS action(s) C&E not trained to complete. <p>Then, route to Compliance Services Collection Operations (CSCO). Use return address on letter;</p> <ul style="list-style-type: none"> ▪ Brookhaven - Stop #662 ▪ Memphis - Stop #81 ▪ Philadelphia - 4-N31.142 <p>b. If none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated: Then, move the letter to the back of the return and continue processing.</p> <p>Note: If the return is unsigned, but the taxpayer has signed the letter under the jurat, it is not necessary to correspond for the signature.</p>
Includes tax liability for Multiple Tax Periods or Types of Tax.	No	<ul style="list-style-type: none"> • Numbered returns, route to Rejects.

		<ul style="list-style-type: none"> Unnumbered returns, prepare a dummy return if possible: otherwise, correspond.
Other Tax Returns. (original signature)	Yes	<ol style="list-style-type: none"> Edit received date to the detached return. Route to correct function unless specifically directed otherwise. <p>Exception: Returns attached to a consolidated return will NOT be detached.</p>
Petitions in opposition of tax law provisions.	Yes Note: Do not edit an action trail when detaching a petition.	Route to: IRS # [REDACTED] # 1111 Constitution Avenue, NW Washington, DC 20224
State Tax Returns, original or copy, with an original signature.	Yes	Route to Receipt and Control.
State Tax Returns (Photocopy, facsimile or no signature).	No	Leave attached.
Statement establishing Reasonable Cause for delinquent filing.	No	<ol style="list-style-type: none"> Issue Letter 1382C, Penalty Removal Request Incomplete, Continue editing the return.
Remittance found.	No	Immediately hand-carry return and remittance to Supervisor.
Request for Acknowledgement.	No	No action required.
Request for information or inquiries.	Yes	<ol style="list-style-type: none"> Photocopy any data necessary to process the return. Attach the photocopy to the return. Route original attachment to the proper office for necessary action.
Requests for Installment Agreement.	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Request for Adjustment to Form 3520 or Form 3520-A.	Yes	Route to Ogden Account Management (OAMC), BMF INT'L

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		Unit. Attachment must contain Name, Address, EIN and Received Date. Edit if missing.
Request for adjustment to another document.	Yes	Route to appropriate function. Attachment must contain Name, Address, EIN and IRS Received Date. Edit if missing.
Request for money transfer.	No/Yes	<p>No - 3520 or 3520-A notates transfer of money TO the return you are processing:</p> <ol style="list-style-type: none"> 1. Prepare Form 3465, Adjustment Request, and: <ol style="list-style-type: none"> a. Indicate in the Routing box "Rejects". b. Notate "See attached money transfer request" in the Remarks Box. 2. Edit Action Code 450 to route the request to Rejects. <p>Yes - 3520 or 3520-A notates transfer of money FROM the return you are processing:</p> <ol style="list-style-type: none"> 1. Edit CCC "X" to freeze overpayment. 2. Detach transfer request. 3. Prepare Form 3465, Adjustment Request, and: <ol style="list-style-type: none"> a. Indicate in the Routing box "Adjustments". b. Notate the requested action in the "Remarks Box". 4. Attach Form 3465 to the request and route to Accounts Management. 5. Continue editing the return.
Request for Form 8109, Deposit Slips or Coupons Books.	No	No action required.
Request for forms or schedules.	No	<p>If requesting current year forms:</p> <ol style="list-style-type: none"> 1. Prepare Form 4190, Order Form for Tax Forms and Publications.

		<p>2. Forward to National Distribution Center (NDC) for processing.</p> <p>If requesting prior year forms:</p> <ol style="list-style-type: none"> 1. Prepare Form 6112, Prior Year Tax Products Order Form. 2. Forward to National Distribution Center (NDC) for processing. <p>Note: Use the write-in Sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.</p>
Form 433-B, Collection Information Statement for Businesses.	Yes	<p>Route as follows:</p> <p>Ogden - Route to Collections Mail Stop 5500.</p> <p>Kansas City - Route to Mail Stop P4 5000.</p>
Form 433-D, Installment Agreement.	Yes	<p>Route as follows:</p> <p>Ogden - Route to Collections Mail Stop 5500.</p> <p>Kansas City - Route to Mail Stop P4 5000.</p>
Form 2848, Power of Attorney and Declaration of Representative.	Yes	<p>Route as follows:</p> <p>Ogden - Route to Mail Stop 6737</p> <p>Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 38118</p>
Form 3949, Information Report Referral.	Yes	<ul style="list-style-type: none"> • Route Form 3949 according to page 2 of Form 3949 to CI, Exam, Disclosure, etc. following local procedures. • Continue processing the return.
Form 3949-A, Information Referral.	Yes	<p>Route as follows:</p> <p>Ogden -</p>

		<ul style="list-style-type: none"> • Route Form 3949-A to Receipt and Control. • Continue processing the return. <p>Kansas City -</p> <ul style="list-style-type: none"> • Route Form 3949-A to Ogden Service Center. • Continue processing the return.
Form 3520 , Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, with original signature .	Yes	Route to Receipt and Control for rebatch or follow local procedures. See IRM 3.21.19.12.1 (3) box 18 & 19. Edit an Action trail, including the date detached in MMDDYYYY format. Also edit the TIN (SSN/EIN) from Page 3, line 6b, Form 3520-A.
Form 3520 , Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, with original signature and the substitute box marked or substitute written on the return .	No	Leave attached.
Form 3520 , Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, marked as a copy with a copied signature .	No	Leave attached.
Form 3520-A , Annual Return of Foreign Trust With a U.S. Owner with original signature .	Yes	Route to Receipt and Control for rebatch. See IRM 3.21.19.12.1 (3) box 18 & 19. Edit an Action trail, including the date detached in MMDDYYYY format. Also edit the TIN (SSN/EIN) from line 1b, Form 3520.
Form 3520-A , Annual Return of Foreign Trust With a U.S. Owner with original signature and the substitute box marked or substitute written on the return .	No	Leave attached.
Form 3520-A , Annual Return of Foreign Trust With a U.S. Owner marked as a copy with a copied signature .	No	Leave attached.

Form 4970, Tax on Accumulation Distribution of Trusts.	No	Leave attached.
Form 5471 or Form 5472, Information Return of U.S. Persons With Respect to Certain Foreign Corporation.	Yes	Route to Receipt and Control for rebatch.
Form 5495, Request for Discharge from Personal Liability Under Internal Revenue Code Section 2204 or 6905.	No	Leave attached.
Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.	Yes/No	If the extension is for a different period or different form, detach and route to Receipt and Control for re-batch. If the Form 7004 is a photocopy, do not detach.
Form 8582, Passive Activity Loss Limitations.	No	Leave attached.
Form 8809, Application for Extension of Time to File Information Returns.	No	Leave attached.
Form 8821, Tax Information Authorization.	Yes	Route as follows: Ogden - Route to Mail Stop 6737 Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 38118
Form 8822, Change of Address, or Form 8822-B, Change of Address - Business, is attached.	Yes	Route Form 8822 or Form 8822-B to Entity if any of the following apply: <ul style="list-style-type: none"> • Mailing address information is different, • Location address is listed on Form 8822 or Form 8822-B, line 7, • An entry is on Form 8822-B, lines 8 or 9. <p>Note: The lead tax examiner must batch all Form 8822 or Form 8822-B daily and hand carry to Entity Control for expedite processing.</p>
Form SS-4 Application for Employer Identification Number.	Yes/No	Loose/detached Form SS-4 are processed by EIN Operations in CAMC (Stop 532G).

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		Note: Leave the Form SS-4 attached if the return has already been to Entity and had an EIN assigned.
Form W-7 , Application for IRS Individual Taxpayer Identification Number. Note: Along with all the documentation attached to it (e.g., passport, birth certificate, etc.).	Yes	Transship to: Internal Revenue Service ITIN Operation, Stop 6052 3651 S. IH 35 Austin, TX 78741
Section 108(i) Election.	No	Leave attached.
Form 9465, Installment Agreement Request.	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Form 14039-B, Business Identity Theft Affidavit.	No	If a specific function is indicated by the envelope address or an IRS CP notice or IRS letter, place the Form 14039-B on top and route Form 14039-B and the return to the specific function. If Ogden or Kansas City receives a Form SS-4, Application for an Employer Identification Number and Form 14039-B, route the returns to: Internal Revenue Service Ogden BMF Entity Mail Stop 6273 Ogden, UT 84201. For the following returns: <ul style="list-style-type: none"> • Loose Form 14039-B. • No correspondence attached (e.g., no IRS CP notice or IRS letter). • The envelope is not addressed to a specific function. Place the Form 14039-B on top of the return and route to the local Image

		Control Team (ICT). Ogden - Mail Stop 6552. Kansas City - Mail Stop C1 6525.
Form 14157, Complaint: Tax Return Preparer.	Yes	Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308
Statements: <ul style="list-style-type: none"> • Foreign Nongrantor Trust Beneficiary Statement. • Foreign Grantor Trust Beneficiary Statement. • Foreign Grantor Trust Owner Statement. • Fideicomiso statements. • Attachment statement to support line entries. 	No	Leave attached.