

IRM PROCEDURAL UPDATE

DATE: 08/25/2016

NUMBER: wi-03-0816-1329

SUBJECT: BMF Entity

AFFECTED IRM(s)/SUBSECTION(s): 3.13.2.16.3

CHANGE(s):

IRM 3.13.2.16.3(11) - Revised instructions to send 3064C to Employer/Payer instead of 1997C.

11. After completion of the above actions use Letter 1997C to notify the agent that the appointment has been approved. If the agent has been approved for multiple employers/payers, only one 1997C will be sent. The name and EIN of each employer/payer should be included in the letter.

NOTE: Programming allows the 1997C to generate the TC 971 AC 381 on the agent's EIN.

12. Send a 3064C to the employer/payer confirming their authorization of the agent. Use the IAT Letter tool to pull appropriate paragraphs from the 1997C. Do not send a letter to employer/payer if address on Master File or Form 2678 is the same as the agent's address. Do not send letter to employer/payer if they are an HCSR.