IRM PROCEDURAL UPDATE

DATE: 01/02/2024

NUMBER: wi-03-0124-0005

SUBJECT: PY 2024 Start-Up Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.21.110

CHANGE(s):

IRM 3.21.110.18.3(2) - Clarified TC 014 procedures with Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. 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 located above the street address.

If	Then
The in-care-of name is located on the street address line preceding the street address,	Do not edit.
The in-care-of name is located above the first name line or below the street address,	Arrow the in-care-of name below the first name line and above the street address.
The in-care of name is shown on an attachment,	1. Edit the In-care-of name above the street address beginning with the % or c/o in the first position. 2. Continue editing the return.
The street address for the in-care-of name is different from the street address of the Form 1042,	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 included on an attachment. 2. Circle the Form 1042 business 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. **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.

IRM 3.21.110.18.4(2) - Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address.

(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.

IRM 3.21.110.18.4(3) - Clarified TC 014 procedures with Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address.

(3) Perfect the address as follows:

If	And	Then
The address has information other than a street address or P.O. Box,		No perfection is necessary. ISRP enters the complete address.
Attachment shows address was changed,		Edit the new address in the entity section of the return. Delete old address.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	All the following applies: • Mailing address information is the same, • Form 8822/8822-B, Line 7, does not list a location address, • No entry on Form 8822-B, Lines 8 or 9,	1. Take no action. 2. Continue processing the return.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	Any applies: • Mailing address information is different, • Form 8822/8822-B, Line 7, lists a location address,	Detach Form 8822/ Form 8822-B and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.

	• Form 8822-B, Lines 8 or 9, have an entry	
Both a P.O. Box and a street address are shown,		1. Underline the P.O. Box 2. Notate "TC 014" in the upper-left margin of the return. 3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. **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. See Figure 3.21.110-5.
Two street addresses are shown,	An "in-care-of" name includes a street address other than the withholding agent's street address,	1. Circle the withholding agent's street address. 2. Notate the "TC 014" in the upper left margin. 3. Completely edit the return. 4. Pull from batch, place in designated area.
Two street addresses are shown,		1. Underline the second street address. 2. Notate "TC 014" in the upper-left margin of the return. 3. Completely edit the return. 4. Pull from batch, place in designated area. See Figure 3.21.110-6.
One street address is shown,	The taxpayer changed the address to a P.O. Box,	1. Notate "TC 014" in the upper-left margin of the return. 2. Completely edit the return. 3. Pull from batch, place in designated area.
The city and state are not shown on the		Edit the city and state on the form in the entity section.

return, but are shown on an attachment,		
The zip code is missing or illegible,	Is not available from the return or attachments,	Determine the zip code by using Exhibit 3.21.110-4.
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.
No address is shown on the return or attachments,	You must research IDRS for an address,	If no address is found route the return to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
The address has information other than a street address or P.O. Box,		Do not perfect. ISRP enters the complete address.

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