

IRM PROCEDURAL UPDATE

DATE: 01/02/2024

NUMBER: wi-03-0124-0019

SUBJECT: Start-Up

AFFECTED IRM(s)/SUBSECTION(s): 3.21.19

CHANGE(s):

IRM 3.21.19.20.5.3(3) 2nd Then box, Added Editing instructions and explanation of why TC014 is necessary.

(3) Perfect and input the address (via IDRS) in the following instances:

If	Then
Both a P.O. Box and a street address are shown:	<ol style="list-style-type: none">1. Underline the P.O. Box, City, State, and ZIP code, and edit TC 014 in the upper left margin of the form.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. Underline the second street address, City, State, and ZIP code, and edit TC 014 in the upper left margin of the form.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 both Addresses.</p>
The street address has been crossed out by the filer and a P.O. Box added	Edit TC 014 in the upper left margin; and remove from the batch so TC 014 can be input.

IRM 3.21.19.20.12 Corrected incorrect and vague instructions for Country Code, Line 1h.

(1) Edit the country using the related foreign country code from Document 7475, Section 5. Watch for entries of **Canada**, **U.S. Territories** or **United States**, being entered on line 1h. For these entries follow the editing instructions below.

(2) If the entry on line 1h is for **Canada**, use the province or territory country code associated with it, when it is listed on the return. See IRM 3.21.19.20.6.1 and Figure 3.21.19-7.

Note: The province or territory code for Canada is used only on line 1h of the Form 3520. The other country code lines will follow the standard country code editing rules.

(3) If a **U.S. Territory** is on line 1h (e.g., Guam, American Samoa, Puerto Rico, etc.) do not edit a country code but circle it out. See IRM 3.21.19.20.5.2. The **United States** is not a country for purposes of Form 3520. Circle out any references to the United States.

(4) **Edit** the country code as part of a foreign address by putting the code between two slashes, then following the last slash with a dollar sign. So it will be a "/" then the country code, followed by "\$". (e.g., Australia would be /AS/\$)

(5) If line 1h has a foreign country but entries in lines 1e, 1f and 1g are domestic, circle the foreign country on line 1h instead of editing. This would also apply when lines 2h and 3g have domestic addresses instead of foreign.

(6) Valid characters are alpha (A-Z) only.

IRM 3.21.19.21.8 Added editing instructions for Foreign Trust Country Code, Line 2h.

(1) The Foreign Trust Country Code must be present if box 2 is marked, showing that the filer is the owner of a foreign trust. Edit the country using the related foreign code from Document 7475, Section 5.

Note: For line 2h Canada will follow the standard format of CA. Only use the province or territory codes for line 1h.

(2) If a **U.S. Territory** (e.g., Guam, American Samoa, Puerto Rico, etc.) or **United States** are on line 2h do not edit a country code but circle it out. A U.S. Territory or United States do not count as a country for Form 3520. You can also see IRM 3.21.19.20.5.2 for information.

(3) **Edit** the country code as part of a foreign address by putting the code between two slashes, then following the last slash with a dollar sign. So it will be a / then the country code, followed by \$. (e.g., Australia would be /AS/\$)

(4) Valid characters are alpha (A - Z) only.