

## IRM PROCEDURAL UPDATE

**DATE: 01/02/2024**

**NUMBER: wi-03-0124-0020**

**SUBJECT: Start-Up**

**AFFECTED IRM(s)/SUBSECTION(s): 3.22.19**

**CHANGE(s):**

**IRM 3.22.19.7.1(14) Corrected language to be more clear and to be compliant with other IRMs.**

(14) If it is ever necessary to use BMFOL to input a TC 013 for a name change, Form 3520 will not take a joint name (Taxpayer and spouse) as the primary name on BNCHG. It must be one or the other, depending on who filed the return. If both names are on the return, use the first name shown.

**IRM 3.22.19.7.25(5) Added additional explanation for field entry on field 01-Y Country code, line 1h.**

(5) For **Line 1h only**, Canada will use the code for the province or territory if it is listed on the return. If line 1h has a U.S. territory or says United States, it should be circled out. They are not considered a foreign country for Form 3520.