IRM PROCEDURAL UPDATE

DATE: 01/04/2024

NUMBER: wi-03-0124-0041

SUBJECT: 2024 Start-Up Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.11.15

CHANGE(s):

IRM 3.11.15.9.3(3) - Changed MODI-EIN to Mod IEIN and added EIN prefix 93.

(3) Name Controls for EINs assigned by the Mod IEIN program are different. If the EIN prefix begins with 20, 26, 27, 45, 46, 47, 81, 82,83, 84, 85, 86, 87, 88, 92, or 93, then the Name Control will be the first four characters of the first name in the Primary Name Line.

IRM 3.11.15.9.4(2) - Clarified TC 014 procedures and added a Note about the input of TC 014 to capture both the location and mailing address.

(2) Ensure the "in-care-of" name is found in the proper location.

Note: Always circle the "in-care-of" symbol ("%" or "c/o") if it is present with only an address. **Do not** use the ampersand (&) or the percent sign (%) when editing address information.

If	Then
The "in-care-of" name is found on the street address line preceding the street address,	Do not edit.
The "in-care-of" name is found above the first name line or below the street address,	Arrow the "in-care-of" name so it appears below the first name line and above the street address.
The "in-care-of" name is shown on an attachment,	Edit the "in-care-of" name above the street address beginning with the "%" or "c/o" in the first position.
The street address for the "in-care-of" name is different from the street address of the **partnership**,	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 found on an attachment. 2. Circle the **partnership** street 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 a mailing address.

IRM 3.11.15.9.5(2) - Added a Note about the input of TC 014 to capture both the location and 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 and a mailing address.

IRM 3.11.15.9.5(3) - Clarified TC 014 procedures and added three Notes about the input of TC 014 to capture both the location and mailing address.

(3) Perfect the address as follows:

If	And	Then
An attachment shows the address was changed,		Edit the new address in the entity section of the return. (See Figure 3.11.15-15)
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	All apply: • Mailing address information is the same as the parent return, • Form 8822 or Form 8822-B, Line 7, does not list a location address, • No entry on Form 8822-B, Lines 8 or 9,	Take no action.
Form 8822, Change of Address, or Form 8822-B, Change of	Any of the following applies:	Detach Form 8822 or Form 8822-B and route to Entity Control following local

Address or Responsible Party-Business, is attached,	• Mailing address information is different than the parent return, • Form 8822 or Form 8822-B, Line 7, lists a location address, • An entry is listed on Form 8822-B, Lines 8 or 9, have an entry,	procedures using Form 13934, Entity Document/C&E Merge Transmittal.
Both a P.O. Box and a street address are shown,		1. Notate "TC 014" in the upper left margin. 2. 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.
Two street addresses are shown,		1. Underline the second street address. 2. Notate "TC 014" in the upper left margin. 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.
One street address is shown,	The **partnership** changed the address to a P.O. Box,	1. Notate "TC 014" in the upper left margin. 2. 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
The city and state are not shown on the		Edit the city and state in the entity section of the return.

return but are shown on an attachment,		
The ZIP Code is missing or illegible,	Is not available from the return or attachments,	See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to determine the ZIP Code. **Note:** Edit the 3 digits followed by "01" of the first ZIP Code listed for the applicable state (e.g., "99501" for Alaska).
Only the first three digits of the ZIP Code can be determined,		Edit "01" for the fourth and fifth digits.
The **Address change Box G(4)** is checked,	An "in-care-of "name is present,	1. Edit the "%" (percent sign) or "c/o" to the left of the "in-care-of" name (in the first position) followed by the correct name.
The National Change of Address (NCOA) label is present,		Underline the Name Control.
It is necessary to edit the street address,		See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries for current Address/Street Abbreviations.
The address has information other than a street address or P.O. Box,		Do not perfect. ISRP will enter the complete address.

Note: Always circle 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.

IRM 3.11.15.19.1(13) - Updated Line numbers for Audit Code C.

(13) Edit **Audit Code "C"** if Form 8283, Noncash Charitable Contributions, is attached and any of the following conditions are present:

1. Box 2b is checked.
2. Box 2b(1) is checked.
3. Line 3, column h has an entry.