

## IRM PROCEDURAL UPDATE

**DATE:** 01/04/2024

**NUMBER:** wi-03-0124-0049

**SUBJECT:** 2024 Start-Up Changes

**AFFECTED IRM(s)/SUBSECTION(s):** 3.11.154

**CHANGE(s):**

**IRM 3.11.154.5.4(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 that the in care of name is located above the street address.

**Note:** Asterisk (\*) to the left and line through the in care of symbol c/o or percent symbol (%), if it is present with an address. Do **not** use the ampersand (&) or the percent symbol (%) when editing address information.

IF	THEN
The in care of name is located on the street address line preceding the street address,	No editing is required.
The in care of name is located below the street address,	<ol style="list-style-type: none"><li>1. Edit an asterisk (*) and line through the in care of name.</li><li>2. Edit the in care of name above the street address beginning with the percent or c/o in the first position.</li><li>3. Continue processing the return.</li></ol>
The in care of name is shown on an attachment,	<ol style="list-style-type: none"><li>1. Edit the <b>in care of name</b> above the street address beginning with the percent or c/o in the first position.</li><li>2. Continue editing the return.</li></ol>
The street address for the in care of name is different from the street address of the employer,	<ol style="list-style-type: none"><li>1. As necessary, asterisk (*) and line through the <b>in care of</b> street and edit below the <b>in care of name</b>, or edit the <b>in care of</b> street address below the <b>in care of name</b>, if located on an attachment.</li><li>2. Edit an asterisk (*) to the left and line through the business address.</li><li>3. Notate "TC 014" in the upper left margin.</li><li>4. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li></ol>

	<p>5. Continue editing the return.</p> <p><b>Note:</b> 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>
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**IRM 3.11.154.5.5(4) - Clarified TC 014 procedures and added a Note about the input of TC 014 to capture both the location and mailing address.**

(4) The procedures for perfection of addresses are as follows:

IF	AND	THEN
The address is blank or incomplete on the return or attachment,		<ol style="list-style-type: none"> <li>1. Research IDRS.</li> <li>2. If found, edit to the proper location.</li> <li>3. If not found, leave blank to allow the return to fall out to ERS.</li> </ol>
The address is blank and it can be found on an attachment or envelope		Edit to the address line
The address contains information other than a street address or P.O. Box,		No perfection is necessary. ISRP or SCRIPS will enter the complete address.
There is an indication on an attachment that the address is changed,		Edit the new address in the Entity section of the return.
Form 8822, Change of Address, or Form 8822-B, Change of Address for Business is attached,	<p>All the following applies:</p> <ul style="list-style-type: none"> <li>• Mailing address information is the same,</li> <li>• No location address is listed on Form 8822 or Form 8822-B, Line 7,</li> <li>• No entry on Form 8822-B, Lines 8 or 9,</li> </ul>	Take no action.
Form 8822, Change of Address, or Form	Any of the following applies:	Detach Form 8822 or Form 8822-B and route to Entity following local

8822-B, Change of Address for Business is attached,	<ul style="list-style-type: none"> <li>• Mailing address information is different,</li> <li>• Location address is listed on Form 8822 or Form 8822-B, Line 7,</li> <li>• An entry is listed on Form 8822-B, Lines 8 or 9,</li> </ul>	procedures using Form 13934, Entry Document/C&E Merge Transmittal.
Both a P.O. Box and a street address are shown,		<ol style="list-style-type: none"> <li>1. Edit an asterisk (*) to the left and line through the street address.</li> <li>2. Notate TC 014 in the upper left margin.</li> <li>3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> 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"> <li>1. Edit an asterisk (*) to the left and line through the second street address.</li> <li>2. Notate TC 014 in the upper left margin.</li> <li>3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> <li>4. See Figure 3.11.154-7, <b>Two Street Addresses Route For TC 014.</b></li> </ol> <p><b>Note:</b> 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>
One street address is shown,	Shows a change of the address to a P.O. Box,	<ol style="list-style-type: none"> <li>1. Edit an asterisk (*) to the left of the address, and if the taxpayer has not already</li> </ol>

		<p>done so, line through the street address.</p> <ol style="list-style-type: none"> <li>2. Notate TC 014 in the upper left margin.</li> <li>3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> <li>4. See Figure 3.11.154-8, <b>One Street Address Change to P.O. Box Route For TC014.</b></li> </ol> <p><b>Note:</b> 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>
The city and state are not shown on the return but are shown on an attachment,		Edit the city and state in the Entity section of the return.
[For ISRP returns only] The ZIP Code is missing or illegible,	Is not available from the return or attachments,	See Exhibit 3.11.154-8, Entity State Codes and Zip Codes.
Only the first three digits of the ZIP Code can be determined,		Edit 01 for the fourth and fifth digits.

Text Only Link

**DRAFT**

Form **940 for 2022: Employer's Annual Federal Unemployment (FUTA) Tax Return** 850113  
Department of the Treasury — Internal Revenue Service OMB No. 1545-0028

**TC014**

Employer identification number (EIN) 0 0 - 6 5 2 9 3 3 1

Name (not your trade name)

Trade name (if any) Magnolia Dairies, Inc

Address 701 Pine St ~~19 Cedar Ave~~  
Number Street Suite or room number

New Orleans LA 70113  
City State ZIP Code

**Type of Return**  
 (Check all that apply.)

☐ a. Amended

☐ b. Successor employer

☐ c. No payments to employees in 2022

☐ d. Final: Business closed or stopped paying wages

Go to [www.irs.gov/Form940](http://www.irs.gov/Form940) for instructions and the latest information.

**Figure 3.11.154-7**  
**Two Street Addresses Route For TC014**

Text Only Link

**DRAFT**

Form **940 for 2022: Employer's Annual Federal Unemployment (FUTA) Tax Return** 850113  
Department of the Treasury — Internal Revenue Service OMB No. 1545-0028

**TC014**

Employer identification number (EIN) **002191037**

Name (not your trade name) **Cassidy Chestnut**

Trade name (if any)

Address **\*592 Birch St. PO Box 263**  
Number Street Suite or room number

**Kansas City** **KS** **66110**  
City State ZIP code

**Type of Return**  
(Check all that apply.)

☐ a. Amended

☐ b. Successor employer

☐ c. No payments to employees in 2022

☐ d. Final: Business closed or stopped paying wages

Go to [www.irs.gov/Form940](http://www.irs.gov/Form940) for instructions and the latest information.

**Note: Always** asterisk (\*) to the left and line through the care of symbol (c/o or %) if it is present with an address. **Do not** use the ampersand (&) and the percent symbol (%) when editing address information.

**IRM 3.11.154.6.5.4(1) - Updated line numbers to clarify instructions.**

(1) If an amount is or is not present on line 15, do the following:

IF	THEN
Line 13 is more than Line 12,	The difference should be entered on Line 15.
Line 15 is zero (0), blank, dash, None, N/A, or illegible, and line 13 is more than line 12,	1. Subtract line 12 from line 13. 2. Edit the difference to line 15.
The return shows a FTD Penalty,	Add the FTD penalty to the overpayment.