

IRM PROCEDURAL UPDATE

DATE: 01/10/2024

NUMBER: wi-03-0124-0076

SUBJECT: 2024 Start-Up Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.11.23

CHANGE(s):

IRM 3.11.23.9(7) - Extended date to accept digital signatures.

(7) If one of the following returns are mailed between August 28, 2020, through October 31, 2025, accept a digital signature.

- Form 11-C, Occupational Tax and Registration Return for Wagering
- Form 730, Monthly Tax Return for Wagers

IRM 3.11.23.10.4(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 that the "in-care-of" name is located in the proper location.

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 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 entity,	<ol style="list-style-type: none">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" if located on an attachment.2. Circle the street address.3. Notate TC 014 in the upper left margin.

	<p>4. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</p> <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>
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Note: Always circle the "in-care-of" symbol ("c/o" or "%") if it is present with an address. Do not use the ampersand (&) and the percent sign (%) when editing address information.

IRM 3.11.23.10.5(2)(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.

(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.

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

If	And	Then
The address contains information other than a street address or P.O. Box,		No perfection is necessary. ISRP will enter the complete address.
There is an indication on an attachment that the address has been changed, or the "Address change" check box has been marked,		<p>Edit the new address in the Entity section of the return. If it is necessary to edit the street. Document 7475, State and Address Abbreviations, Major City Codes (MCC), ZIP Codes and Countries shows the current abbreviations.</p> <p>Note: If the corrected address is listed under the "Address change" box or it is not clearly in the address area of the entity section arrow it to the address area of the entity section.</p>
Form 8822, Change of Address, or Form 8822-B, Change of Address or	All of the following applies:	Take no action.

Responsible Party-Business, is attached,	<ul style="list-style-type: none"> • Mailing address information is the same, • No location address is listed on Form 8822 or Form 8822-B, Line 7, • No entry on Form 8822-B, Lines 8 or 9, 	
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	<p>Any of the following applies:</p> <ul style="list-style-type: none"> • Mailing address information is different, • Location address is listed on Form 8822 or Form 8822-B, Line 7, • An entry is listed on Form 8822-B, Lines 8 or 9, 	Detach Form 8822 or Form 8822-B and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
Both a P.O. Box and a street address are shown,		<p>a. Notate "TC 014"- in the upper left margin.</p> <p>b. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</p> <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,		<p>a. Underline the second street address.</p> <p>b. Notate "TC 014" in the upper left margin.</p> <p>c. 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.
One street address is shown,	The taxpayer changes the address to a P.O. box,	<ul style="list-style-type: none"> a. Notate "TC 014" in the upper left margin. b. 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 return, but are shown on an attachment,		Edit the city and state on the form in the Entity section.
The Zip Code is missing or illegible,	Is not available from the return or attachments,	<ul style="list-style-type: none"> a. Determine using Exhibit 3.11.23-11, U.S. Possessions ZIP Codes, or b. See Document 7475, State and Address Abbreviations, Major City Codes (MCC), ZIP Codes and Countries, to determine the ZIP Code. Note: Edit the three 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 is checked,	An "in-care-of" name is present,	Edit the c/o or% (percent sign) to the left of the in-care-of name (in the first position) followed by the correct name.
It is necessary to edit the street address,		See Document 7475, State and Address Abbreviations, Major City Codes (MCC), ZIP Codes and Countries, for current Address/Street Abbreviations.

Note: Always circle the "in-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.