IRM PROCEDURAL UPDATE

DATE: 04/04/2023

NUMBER: wi-03-0423-0485

SUBJECT: 45 Day Letter Suspense

AFFECTED IRM(s)/SUBSECTION(s): 3.13.222

IRM 3.13.222.15(6) (A) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(6) **Entity Unpostables is only responsible for identifying the need for a manual refund and prioritizing the processing of the case. Please follow chart below for the related return:**

If	And	Then
A. The unpostable case is a Form 1120 series return that includes the taxpayer requesting a refund amount of $25,000 or more, the case will need a manual refund.	The unpostable is a UPC 310, 329 or 307 issue and there is not a TC 840 or TC 846 on TXMOD, indicating a refund has not been issued.	Determine which correspondence letter, 3852C, 3853C or 3916C, is appropriate to be sent to the taxpayer requesting the necessary information to resolve the case and suspend the case for 45 days.
B. Taxpayer replies	The taxpayer replies with the correct information to resolve the case, input the necessary transactions to correct the account.	1. Close the case with a URC 8. **2. Attach proper routing form to request Rejects to "Manual Refund input CCC O".** **3.** Do not edit the **O** on the return. 4. Edit the Correspondence Received Date (CRD) in the audit trail. See IRM 3.13.222.40. 5. Release per local procedures.
C. **No Reply**	1. The taxpayer replies	Close with regular no reply

If	And	Then
	with incorrect information or there is no other information available to correct the account.	procedures.
Caution: C. Do not URC 0 to close a manual refund case. If research indicates that a TC 840 or TC 846 has posted on TXMOD indicating that a refund has been issued for the unpostable case, close the case as an "Amended Return" with URC 6 and input the CCC **G** in the CCC field on UPRES. Edit the CCC **G** on the return. If the case is closed with a URC 0, the refund will be re-issued in error. Release per local procedures.		
D. The unpostable case is a Form 1041 return UPC 331 and the taxpayer is requesting a refund amount of $25,000 or more, the case is a manual refund.	Research indicates that the unpostables return is a possible duplicate for the tax period, however there is no TC 840 or TC 846 on TXMOD, indicating that a refund has not been issued.	1. Close the case with URC 6 and input **G** in the CCC field of UPRES, with the remarks "Amended Return". 2. Edit the CCC **G** on the return. 3. Release per local procedures.
E. The unpostable is a Form 1041 UPC 331 and the taxpayer is requesting a refund amount of $25,000 or more, the case is a manual refund.	Research indicates the return has posted on the incorrect tax period and there is no return posted on the correct tax period and there is no TC 840 or TC 846 on TXMOD, indicating that a refund has not been issued.	1. Close the case with a URC 8. 2 Attach proper routing form to request Rejects to post return to tax period and Manual Refund input CCC **O**. 3. Do not edit CCC **O** on the return.
F. The unpostable is a Form 1041 return UPC 331 and the taxpayer is requesting a refund amount of $25,000 or more, the case is a manual refund.	Research indicates the return is a possible duplicate for the correct tax period and there is a TC 840 or TC 846 on TXMOD, indicating that	1. Process the return as a duplicate and close with URC 8, requesting Rejects to "cancel DLN and associate with return on file."

If	And	Then
	a refund has been issued and all the money amounts are the same.	2. Release per local procedures.
G. If correspondence is not needed, the unpostable is requesting a refund amount of $25,000 or more.	Research indicates there is not a TC 840 or TC 846 on TXMOD, indicating a refund has not been issued.	1. Close the case URC 8 with remarks "Manual Refund input CCC O". 2. Attach proper routing form to request Rejects to "Manual Refund input CCC O". 3. Do not edit the CCC **O** on the return. 4. Release per local procedures.

Note: Ensure all actions to resolve the unpostable are notated on the rejects routing slip and complete all necessary actions before closing to prevent the unpostable from repeating.

Note: If the return is an e-filed return and needs to be closed with a URC 8, release per local procedures.

IRM 3.13.222.39(3) - Added instructions to verify filing requirements and fiscal month filings.

IRM 3.13.222.39(5) - Removed instruction that Secretary of State (SOS) website does not need to be researched.

IRM 3.13.222.39(5) - Added link for additional information for Primary name line changes.

IRM 3.13.222.39(6) - Moved information from paragraph 5 to new paragraph.

IRM 3.13.222.39(11) - Updated suspense timeframe for correspondence from 60 days to 45 days.

IRM 3.13.222.39(15) - Split information from paragraph 14 into a new paragraph.

IRM 3.13.222.39(17) - Updated case assignment responsibility. Added Note to address closures on multiple open cases.

(3) **When correcting unpostables, the first thing that must be determined is that the unpostable tax return or document and the entity on the MF are the same. Various IDRS and research Command Codes (CC) should be used to make this determination.** Every document received in BMF Entity Unpostables will be researched to ensure there is only one EIN (or SSN on some documents) assigned to the taxpayer. CCs NAMES/ NAMEE and/or NAMEI/NAMEB will be used to verify the EIN/SSN is correct and no other TIN exists for the taxpayer. Verification of the current filing requirements and fiscal month requirements should be researched before changing the EIN.

(4) **Even when the name control and the TIN match an account on the MF, it does not mean the names are the same.**

Note: Many taxpayers have the same name control and could match a TIN on the MF if it was transcribed wrong or the taxpayer supplied the wrong TIN.

(5) **When determination has been made that the MF primary name line is incorrect, make the necessary changes to update the master file. The taxpayer's correct primary name may be found on the appropriate Secretary of State website. If the correct name cannot be determined, contact the taxpayer.** When processing returns, it is not necessary to address minor name differences (for example, INC versus INCORPORATED or Co. versus Company) unless the name control is affected. If the account indicates a Limited Liability Company (LLC), such as an LLC indicator on the account or a sort name line indicating "sole member or member". Follow the primary name line with "LLC". Additional information on changes to the primary name line can be found at IRM 3.13.2.10.24.

Caution: Extensions are generally filed by CPAs, Bookkeepers, Tax Preparers, etc., and name changes should not be made unless verified through the Secretary of State website or contact with an authorized individual.

(6) Entity Unpostable TEs are **not** responsible for deleting duplicate entity information (primary name and sort name and/or mailing address and location address) or abbreviation errors **unless they are going into the account to make another entity change.**
Update or remove the sort name line (doing business as, dba name) if there is a direct request from the taxpayer, or the name is different, and the return being processed is signed by someone with authorization. Do not add the sort name line (dba), if it is exactly the same as the primary name line. Even if the sort name line is similar to the primary name line, input the sort name (dba). The sort name line is used for research purposes and should be input accurately. For specific entity sort name line information refer to IRM 3.13.2.3.7. Update or remove the in care of (%) name line to perfect the entity. For specific in care of name line information refer to IRM 3.13.2.3.8.

(7) When entering a non-source/source document transaction into IDRS, the Remarks field of CC BNCHG/INCHG must contain a description of the type of case

being processed, beginning with **NSD/SD**. For example, if changing a name from a return, enter NSD, the MFT and TXPD in the Remarks field.

(8) Completely review and resolve **ALL** unpostable conditions which could result in a repeat unpostable condition, including LLCs, FYM, Subchapter S status, Corporations with an LLC indicator, etc. Update the account as needed to perfect the entity including FYM, FR, name and address, LLC indicator, etc. All repeat unpostables will generate back to the originator. If the repeat unpostable is not an entity problem and cannot be resolved by the Entity function, then reassign the unpostable to the Unpostable Unit.

(9) When corresponding with the taxpayer, use the appropriate letter that accurately addresses the taxpayer's situation and always use the selective paragraphs that are available in the correspondex letters before using open paragraphs. For example, do not use a Letter 385C to inform the taxpayer of their valid EIN or denied/rejected election. Do not use a Letter 147C on any election issues. Refer to IRM 3.13.222.5.

(10) When replies to any correspondence are received TEs must perform complete review of the information provided by the taxpayer and process according to the specific unpostables procedures. If the taxpayer sends the reply to the incorrect campus, the campus receiving the reply will work the response. Before processing an unpostable case for "No reply" research for the current case on IDRS.

(11) If research determines there is another unpostable with the same MFT and TXPD located at another Campus (or within the same campus) and a suspense letter has been sent, do not correspond again. Research via command code UPTIN (UPTIN@02, UPTIN@09, or UPTIN@04, etc.). Suspend for 45 days from the date the letter was sent and purge the document according to the specific unpostable procedures. If the case has been closed within the past 30 days as a No Reply, purge the case accordingly. If the case was closed over 30 days and is not a repeat continue processing to the specific unpostables procedures.

(12) When correcting the unpostable and a change to name control, TIN, Tax Period, is required, always show the change on the unpostable document, not on the Form 4251. Any corrections to the source document should be circled in purple and all written corrections must also be in purple. Close the unpostable tax return appropriately. When a payment is moved to another EIN, MFT, Tax Period, etc. notate the change in RTR (Remittance Transaction Research System).

(13) The actions taken to work and resolve the unpostable document should be annotated in the lower left corner of the document. It is not necessary to edit the Unpostable Resolution Code (URC) on the case. If additional actions are needed by another area for processing, route documentation to the appropriate area and annotate routing actions in the lower left-hand corner of the Unpostable document. If a form is attached to the unpostable document that needs to be routed to another area for processing, detach the form and route to the appropriate area and annotate actions in lower left-hand corner of the unpostable document. Form 1128, Form 8716, Form 8832 and Form 2553 should be processed in Entity Unpostables.

Annotate that the form(s) were detached on the unpostable return and edit the forms for processing. Edit tax period on prior year returns. An audit trail containing the TEs IDRS number and current date must be entered in the lower left corner of the return. The following applicable format will be used:

- EIN 'F' MMDDYYYY (used when TE finds the taxpayer's valid EIN)
- EIN 'E' MMDDYYYY (used when TE must assign a new EIN to the taxpayer)

(14) When working MeF Returns and the DLN has to be cancelled use the Form 4251, Return Charge Out or an UPRES screen print as the documentation to send to Rejects. Use the appropriate routing slip and request Rejects to "Cancel DLN ". Do not print the return.

(15) When the unpostable has to be converted/re-numbered, print the applicable pages of the return to send to Rejects. Enter the IRS received date shown on the Employee User Portal (EUP) on returns filed via MeF. Edit the received date in the middle of the first page of the Form. DO NOT edit the received date over taxpayer data.

(16) If the unpostable return requires a change to the TIN, MFT and/or TXPD and it is determined the payment is posted incorrectly, then have the payment moved to the corrected TIN, MFT and/or TXPD. Refer to IRM 3.13.222.22.

(17) It is the unit managers responsibility to monitor the assignment of work to tax examiners. Unit Mangers will ensure work is distributed at their discretion in order to maintain appropriate age listing guidelines. The cases assigned to each tax examiner will be printed on a Daily/Weekly Employee-Assign-Aged List.

Note: If there are multiple open UPCs under the same TIN, all cases should be reassigned and **ALL** unpostable conditions resolved to decrease repeat transactions.

IRM 3.13.222.43(3) (B3) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(3) The following chart list different scenarios that will help resolve UPC 301 RC 2:

IF	AND	THEN
A. The unpostable return is a Form 706, or Form 709.	1. The SSN is correct and on the BMF	Close the unpostable with URC 0.
A. The unpostable return is a Form 706, or Form 709.	2. The SSN is correct but is not on the BMF.	1. Input TC 000 to establish the account on the BMF (V Tape). 2. Close the unpostable with URC 0 and cycle appropriately.

IF	AND	THEN
B. The unpostable return is a Form 706, or Form 709.	1. The SSN is incorrect.	1. Research for a better SSN using CC NAMEI and/or CC NAMES. 2. If a better SSN is found, correspond using a Letter 1408C, with the taxpayer informing them of the correct SSN. 3. Close with URC 6.
B. The unpostable return is a Form 706, or Form 709.	2. A correct SSN is found but is not on the BMF.	1. Input TC 000 to establish the account on the BMF (V Tape). 2. Correspond using a Letter 1408C, with the taxpayer informing them of the correct SSN. 3. Close with URC 6 and cycle appropriately.
B. The unpostable return is a Form 706, or Form 709.	3. A correct SSN is not found	1. Call or correspond using a Letter1408C, with the taxpayer, requesting the correct SSN. 2. Suspend the case for 45 days.
C. Taxpayer replies with a correct SSN		1. Close with URC 6.
D. **No Reply**		1. Have Entity assign a new SSN. 2. Close with URC 6.

IRM 3.13.222.48(13) - Added instructions for closing an unpostable with an updated entity.

IRM 3.13.222.48(13) (A6, A7, A8, A11 & I1) - Updated suspense timeframe for correspondence from 60 days to 45 days.

IRM 3.13.222.48(13) (D) - Added instructions to input TC 016 if FYM does not match and cycle TC 054.

(13) The following chart list different scenarios that will help resolve UPC 307 RC 1:

IF	AND	THEN
A. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004, and/or associated	1. It is a potential statute case.	1. Follow procedures in IRM 3.13.222.12 for statute cases. 2. Resolve the unpostable

IF	AND	THEN
payment.		condition and release using guidelines in this IRM.
A. The unpostable return is a Form 1120 Form 1120-S Form 1065 Form 7004, and/or associated payment.	2. There is a TC 074/ TC 090 on the account that updated the FYM.	1. Close with URC 0
A. The unpostable return is a Form 1120 Form 1120-S Form 1065 Form 7004, and/or associated payment.	3. A pending action indicates the posted FYM is changing and the pending FYM matches the tax period on the unpostable.	1. Request a transfer (Form 3465) of all claimed and unclaimed credits to the correct tax period. Refer to IRM 3.13.222.15. 2. Close with the appropriate URC and cycle accordingly.
A. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	4. The unpostable is a FINAL (or the payment is for the final return) for the business and the unpostable has not been coded as FINAL.	1. Edit the tax return with an "F" code. 2. Close with URC 6 and CCC "F". Exception: For Form 7004 or the payment, change FYM to the FYM on the final return using CC ENREQ. Close unpostable with URC 0 and cycle accordingly.
A. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	5. A TC 057 has already generated (i.e., final 8752) and the return indicates a December year-end.	1. Input TC 016 to change the FYM to 12. 2. Close with URC 0 and cycle accordingly.
A. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	6. The TC 054/055 has posted, and the taxpayer is filing for a calendar year. The taxpayer doesn't indicate the IRC 444 Election is being terminated.	1. Correspond (using 3916C or appropriate letter) with the taxpayer to determine if they are terminating their IRC 444 Election. 2. Suspend the case for 45 days. 3. For extensions edit CCC W on the document and close using URC 6.
A. The unpostable	7. There is no TC 053/054/055	1. Correspond (using 3916C

IF	AND	THEN
return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	posted.	or appropriate letter) with the taxpayer requesting a copy of the Notice of Acceptance or the approved Form 8716 or Form 1128. 2. Suspend the case for 45 days.
A. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	8. There is a TC 058/059 posted.	1. Correspond (using 3916C or appropriate letter) with the taxpayer requesting a corrected tax return. 2. Suspend the case for 45 days.
A. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	9. The unpostable tax period is correct.	1. Input TC 016 to change the FYM to agree with the unpostable document. 2. Close using URC 0 and cycle accordingly.
A. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	10. MF has TC 054/055, but input tax period does not agree with unpostable document.	Close unpostable to the correct tax period using URC 6.
A. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	11. A TC 057 reversed the valid TC 054/055 that was valid for the tax period on the unpostable document.	1. Research for the cause of the TC 057. ESTAB for the DLN of the TC 057, if necessary. If TC 057 matches the TC 055 DLN, it is not necessary to ESTAB. 2. If the TC 057 is not valid, re-input the TC 05X, using a Dummy Form 1128/8716 (suppress notice with PSC>Z) as the source document, with the original effective date and FY requested. 3. Close with URC 0 and cycle appropriately. 4. If TC 057 is valid,

IF	AND	THEN
		correspond, (using the appropriate letter) with the taxpayer informing them that their Section 444 was terminated. 5. Suspend for 45 days.
A. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	12. The account reflects no TC 090 and FYM has not been updated.	1. Follow procedures for UPC 310 RC 4. Refer to IRM 3.13.222.63. 2. Be sure to address FYM issues if not calendar year.
B. The unpostable return is a Form 1120, Form 1120-S, Form 1065, Form 7004 and/or associated payment.	The TC 054/055 is posted, and the taxpayer is filing on the required tax year (usually December 31). There is an indication that the taxpayer is terminating the IRC 444 Election based on tax period input by the taxpayer on the return, or a statement that they are conforming to the required tax year.	Enter CCC Y and close with URC 6. **Note:** This will cause the tax return to post and reverse the TC 054/055 with a posted TC 057. **Exception: For Form 7004 or the payment, change FYM to the FYM on the final return using CC ENREQ. Close unpostable with URC 0 and cycle accordingly.**
C. The Form 7004 is for a MFT 06 with a FYM 12.	1. The FYM is not established.	1. Input TC 016 to add FYM. Update sort name lines, LLC indicator and FRC as needed for a LLC. 2. URC 0 and cycle as appropriate.
C. The Form 7004 is for a MFT 06 with a FYM 12.	2. The FYM is not established and the entity is a single member LLC.	Close with URC D.
D. The taxpayer responds to any of the above scenarios with a copy of a stamped approved Form 8716/Form 1128, or Notice of Acceptance		1. Input the FYM with TC 054/055. 2. Close with URC 0 and cycle accordingly. **Note:** FYM on MF must

IF	AND	THEN
		match before entering TC 054. If FYM does not match, input TC 016 and cycle TC 054 accordingly.
E. The taxpayer responds to any of the above scenarios with a Form 8716 and it is timely filed, and states Filed pursuant to Treas. Reg. 301.9100-2 on the top of the form.		1. Accept the Form 8716 and input TC 054/055. 2. Close with URC 0 and cycle accordingly.
F. The taxpayer responds to any of the above scenarios with a Form 1128, and it is timely filed.		1. Accept Form 1128 and input TC 053/054. 2. Close with URC 0 and cycle accordingly.
G. Taxpayer sends in a correct return.		1. Overlay the invalid return with the correct return. Attach the appropriate routing form. 2. Close with URC 8, and request Rejects to renumber the return and to post to the correct FYM.
H. **No reply**		1. Input TC 016 to change the FYM to the taxpayer's required tax year ending. 2. Close with URC 8. 3. Send to Rejects and request them to cancel the DLN and send to Files.
H. **No reply**	2. The payment is for a Form 1120.	Close appropriately to the correct tax period and/or MFT.
H. **No reply**	3. The payment is for a Form 1120-S or Form 1065.	Close with URC 8, request Rejects, using the appropriate routing form, to refund the payment.
H. **No reply**	4. The Form is a 7004.	Close with URC D.
I. The unpostable	1. The correct FYM cannot be	1. Correspond (using 3916C

IF	AND	THEN
return is a Form 1041 and/or associated payment.	resolved.	or appropriate letter) with the taxpayer requesting a corrected tax return. 2. Suspend the case for 45 days.
I. The unpostable return is a Form 1041 and/or associated payment.	2. The correct FYM can be resolved.	1. Input TC 016 to update FYM. 2. Close with URC 0 and cycle appropriately.
I. The unpostable return is a Form 1041 and/or associated payment.	3. The unpostable is a FINAL (or the payment is for the final return) for the business and the return has not been coded as FINAL.	1. Edit the tax return with an "F" code. 2. Close with URC 6 and CCC "F". **Exception**: For the payment, change FYM to the FYM on the final return using CC ENREQ. Close unpostable with URC 0 and cycle accordingly.
J. Taxpayer sends in a correct return.		1. Overlay the invalid return with the correct return. Attach the appropriate routing form. 2. Close with URC 8, and request Rejects to renumber the return and to post to the correct FYM.
K. **No reply**		1. Close with URC 8. 2. Send to Rejects and request them to cancel the DLN and send to Files.
K. **No reply**	2. Payment for Form 1041.	Close with URC 6 to the correct tax period and/or MFT.

Note: When cancelling the DLN check BMFOLI for incorrect prior year liabilities for MFT 02 and if found input 590-020 via FRM49 to make TP not liable.

Reminder: Please refer to IRM 3.13.222.22(4) for instructions regarding incorrectly applied credits and/or payments associated with unposted returns.

IRM 3.13.222.50(4) (A3, A5 & A6) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(4) The following chart list different scenarios that will help resolve UPC 307 RC 4:

IF	AND	THEN
A. The unpostable return is an 1120-S.	1. The account is an LLC and there is no TC 076 or TC 090 on the account,or the effective dates of the TC 076 and TC 090 are for a later tax period.	Refer to IRM 3.13.222.74.6. Address the FYM issue in correspondence if needed.
A. The unpostable return is an 1120-S.	2. A TC 054/055 is on the entity and the FYM on the return is different.	1. ESTAB for the TC 054/055. 2. Verify FYM. 3. If the FYM on Form 1128/ Form 8716 matches the return, input TC 052 and then make a copy for the source document to re-input TC 054/055 with a PSC **Z** and cycle appropriately. 4. Close with URC 0 and cycle appropriately.
A. The unpostable return is an 1120-S.	3. The ESTABed TC 054/055 FYM doesn't match the FYM on the return.	1. Correspond (using 3916C or an appropriate letter) with the taxpayer requesting a corrected return. 2. Suspend for 45 days.
A. The unpostable return is an 1120-S.	4. The calendar year ending on the TC 090 agrees with the tax period on the unpostable and the account shows a different FYM.	1. Input TC 016 to change the FYM to 12. 2. Close with URC 0 and cycle appropriately.
A. The unpostable return is an 1120-S.	5. There is no TC 054/055 on the account and the FYM is other than 12.	1. Correspond (using the 3916C or an appropriate letter) with the taxpayer requesting a copy of a stamped approved Form 8716/Form 1128, or Notice of Acceptance. 2. Suspend the case for 45 days.

IF	AND	THEN
A. The unpostable return is an 1120-S.	6. The selected tax year on the TC 090 is a fiscal year, the FYM on the unpostable return matches and there is no TC 054/055 on the account.	1. Correspond (using the 3916C or an appropriate letter) with the taxpayer requesting an approved stamped/timely Form 8716/Form 1128, or a corrected return. 2. Suspend the case for 45 days. 3. While in suspense ESTAB 090, if a Form 8716/Form 1128 is attached that can be accepted/approved, input TC 054/055, as appropriate. Close with URC 0 and cycle appropriately.
B. The taxpayer responds to any of the above scenarios.	1. The taxpayer validates the fiscal year with a copy of a stamped approved Form 8716/Form 1128 or Notice of Acceptance.	1. Input TC 054/055 using the taxpayer's documentation as the source document. 2. Close with URC 0 and cycle appropriately. **Note:** The input FYM on the TC 054/055 must match the FYM on Master File, input a TC 016 if needed.
B. The taxpayer responds to any of the above scenarios.	2. The taxpayer replies with a completed Form 8716, timely filed under IRC 301.9100-2, or completed timely filed Form 1128.	1. Accept the Form 8716/Form 1128 and input the appropriate TC. 2. Close with URC 0, and cycle appropriately. **Note:** The input FYM on the TC 054/055 must match the FYM on Master File, input a TC 016 if needed.
B. The taxpayer responds to any of the above scenarios.	3. The taxpayer replies with an unacceptable Form 8716/Form 1128.	1. Deny the Form 8716/Form 1128 and input a TC 058/059. 2. Follow procedures in IRM 3.13.2.22 and IRM 3.13.2.21 for a denied Form 8716/Form 1128. 3. Input TC 016 to change the FYM to the taxpayer's required tax year ending. 4. Close with URC 8.

IF	AND	THEN
		5. Request Rejects to cancel the DLN and forward to Files.
B. The taxpayer responds to any of the above scenarios.	4. Taxpayer sends in a corrected return.	1. Overlay the invalid return with the corrected return. Attach the appropriate routing form. 2. Close with URC 8 and request Rejects to renumber the return and post to the correct FYM.
C. **No reply**	The unpostable form has been suspended.	1. Input TC 016 to change the FYM to the taxpayer's required tax year ending. 2. Close with URC 8. 3. Send to Rejects and request them to cancel the DLN and re-file.
D. TC 092 is present on the account and return is coded with a Reject action code of 347,	It is the initial return and account indicates a Letter 312C or 6800sce has been sent. The input of the TC 092 has been less than 60 days,	1. Suspend for 60 days. 2. Review account after 60 days for a posted TC 090. If TC 090 is posted for valid effective, URC 0 and cycle as appropriate. 3. If account does not have a TC 090 with a valid effective date: • Close with URC 8. • Send to Rejects and request them to cancel DLN and re-file.

IRM 3.13.222.51(3) (B4) & (6)(A4) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(3) Research the unpostable EIN for TC 054/055 and do the following:

IF	AND	THEN
A. The unpostable is a Form 1120-S or Form 1065.	A TC 054/055 is present on the BMF with the correct FY.	Close with URC 0.
B. The unpostable is a Form 1120-S.	1. The FYM on the unpostable document is valid but does not match	Input TC 016, if applicable, when closing the unpostable using URC 0 and cycle appropriately.

IF	AND	THEN
	the FYM on Master File.	
B. The unpostable is a Form 1120-S.	2. The tax return is a FINAL tax return for the business and the return has not been coded as FINAL.	1. Edit the tax return with an CCC **"F"** code. 2. Close with URC 6 and CCC "F".
B. The unpostable is a Form 1120-S.	3. The tax return is a FINAL (last) Form 1120-S, the 1120 FRC has changed to 01 due to a TC 091/096; and there is no "F" code on IDRS.	1. Prepare a Dummy Form 2553 (see Exhibit 3.13.222-1) and re-input the TC 090 (suppress the notice with PSC>Z) for the original date that the taxpayer requested. (This transaction may create an UPC 339 after two cycles. Monitor and close the UPC 339 for these cases with a URC 0). 2. Close with URC 6 and CCC "Y" and cycle appropriately. 3. Re-input TC 091/096 (suppress the notice with PSC>Z) to reverse the Dummy 2553 and cycle delay 6.
B. The unpostable is a Form 1120-S.	4. The selected tax year on the TC 090 is a fiscal year, the FYM on the unpostable return matches and there is no TC 054/055 on the account.	1. Correspond (using 3916C or appropriate letter) with the taxpayer requesting an approved stamped/timely Form 8716/Form 1128, or a corrected return. 2. Suspend the case for 45 days. 3. While in suspense ESTAB 090 to verify if Part II is checked. If checked or Form 1128/Form 8716 is found attached, input TC 016 to update FYM, if necessary input TC 054/055, as appropriate. Input TC 054 (post delay one cycle if TC 016 was input) using a Dummy Form 1128 or Form 8716, as appropriate (suppress the notice with PSC>Z). Close with URC 0 and cycle appropriately.
B. The unpostable is a Form 1120-S.	5. Research indicates the entity has a TC05X and they are 52-53-week year filer. The unpostable tax year end is 6 days before or 3 days after the end of	1. URC 6 or 8 to the correct FYM.

IF	AND	THEN
	month.	
B. The unpostable is a Form 1120-S.	6. The taxpayer has a statement attached indicating a short period tax return was filed under IRC 1377(a)(2) due to the termination of a shareholder.	1. Close with URC 8. Request Rejects to cancel DLN and re-file. 2. Send 3916C or appropriate letter to taxpayer informing them a full 12-month period tax return is required and to attach to the return a statement indicating the termination of a Shareholder under IRC 1377(a)(2).
C. The taxpayer responds to the correspondence.	1. The taxpayer provides a copy of their Chief Counsel letter ruling granting their Grandfathered FYM.	1. Input TC 016 to match the FYM of the TC 054 (if necessary). 2. Input TC 054 using a Dummy Form 1128 (suppress the notice with PSC>Z), with the taxpayer's ruling letter as the source document. 3. Cycle the TC 054 one cycle. 4. Close with URC 0 and cycle appropriately.
C. The taxpayer responds to the correspondence.	2. The taxpayer provides documentation (i.e., copy of accepted Form 1128 or Form 8716, Private Letter Ruling, etc.) to accept the FYM on the unpostable tax return.	1. Change the FYM on the BMF using a TC 054/055 (Dummy Form 1128 and Form 8716, as appropriate), (suppress the notice with PSC>Z). 2. Close with URC 0 and cycle appropriately.
C. The taxpayer responds to the correspondence.	3. The taxpayer responds with a statement that a short period tax return was filed under IRC 1377(a)(2) and a statement is attached indicating the termination of a shareholder.	1. Close with URC 8. Request Rejects to cancel DLN and re-file. 2. Send 3916C or appropriate letter to taxpayer informing them a full 12-month period tax return is required and to attach to the return a statement indicating the termination of a Shareholder under IRC 1377(a)(2).
D. The taxpayer sends in a correct return.		1. Overlay the invalid return with the corrected return. Attach the appropriate routing form. 2. Close with URC 8 and request Rejects cancel the DLN and to

IF	AND	THEN
		renumber the corrected return and post to the correct FYM.
E. **No reply** or the taxpayer's response is insufficient	The FYM on the unpostable tax return is not acceptable.	1. Input TC 016 to change the FYM to the taxpayer's required tax year ending. 2. Close with URC 8. 3. Send to Rejects and request them to cancel the DLN.

Note: See Exhibit 3.13.222-1 for creating a Dummy Form 2553 with TC 090; Exhibit 3.13.222-2 for creating a Dummy Form 1128 with TC 054; Exhibit 3.13.222-3 for creating a Dummy Form 1128 with TC 053; and Exhibit 3.13.222-4 for creating a Dummy Form 8716 with TC 054/055.

(4) Form 1065 partnerships, other than Common Trust Funds, generally have one or more "majority partners". To determine the majority partner, review the box J on the Schedules K-1 attached to the Form 1065. If the ending percentage shown on the Capital line exceeds or equals 50 percent and all other Schedule K-1's attached are less than 50 percent, the partner is considered the majority partner. However, if the Schedule K-1 specifies all partners within the partnership have an equal share (i.e., 3 partners each with $33^1/_3$ percent), each partner is a majority partner. Alternatively, review Schedule B-1.

(5) A partner's share of capital is defined as the portion of capital the partner would receive if the partnership were liquidated at the end of the year by the distribution of undivided interests in the partnership assets and liabilities.

(6) If the Schedules K-1s are not attached or the line listing the partner's share of ending capital is incomplete, contact the partnership to determine if there is a partnership agreement, and whether the agreement states the percentages each partner is entitled, which should have appeared on the that line.

IF	AND	THEN
A. The unpostable is a Form 1065.	1. A TC 054/055 has been input and the FYM matches the FYM on the unpostable.	Close with URC 0.
A. The unpostable is a Form 1065.	2. There is no TC 054/055, or it is posted incorrectly and the partnership is comprised of a majority partner. (Shown on the Schedule K-1 or Schedule B-1). The FYM of the majority	1. Input TC 054 using a Dummy Form 1128 (suppress the notice with PSC>Z). 2. Close with URC 0 and cycle appropriately.

IF	AND	THEN
	partner must match the FYM on the return.	
A. The unpostable is a Form 1065.	3. There is no Schedule K-1 attached.	1. Paper returns, ESTAB for return with "Need K-1s" in the comments/remarks of ESTAB. 2. Electronic filed returns view K-1s via EUP. 3. K-1s validate the FYM, input TC 054 using a Dummy Form 1128 (suppress the notice with PSC>Z). 4. Close with URC 0 and cycle appropriately. **Note:** Make one attempt to ESTAB K-1s. If not received follow instructions in **d.** below.
A. The unpostable is a Form 1065.	4. K-1s do not validate FYM.	1. Correspond with the taxpayer using the appropriate letter, for a copy of a stamped, approved Form 1128, Form 8716 or Notice of Acceptance. 2. Suspend the case for 45 days.
A. The unpostable is a Form 1065.	5. The taxpayer quotes IRC 754 (transfer of partnership interest).	Enter CCC Y and close with URC 6.
A. The unpostable is a Form 1065.	6. The tax return is a FINAL tax return for the business and the return has not been coded as final.	1. Edit the tax return with a CCC **"F"** code. 2. Close with URC 6 and CCC **F**.
B. The unpostable is a Form 1065 with a tax period ending **before** 01/01/2018.	1. The partnership is terminating, but the taxpayer does not quote IRC 708(b)(1)(B). Check G on form box 6.	1. Assign a new EIN. 2. Close with URC 6 and cycle appropriately.
B. The unpostable is a Form 1065 with a tax period	2. The partnership is terminating, and the	1. Do not assign a new EIN to the partnership.

IF	AND	THEN
ending **before** 01/01/2018.	taxpayer quotes IRC 708(b)(1)(B). Check G on form box 6.	2. Input TC 016 to correct FY, if needed. 3. Enter CCC Y and close with URC 6 and cycle appropriately.
C. The unpostable is a Form 1065 with a tax period ending **after** 01/01/2018.	The partnership is terminating, (50% of the total interest in capital and profits is sold or exchanged within a 12-month period). This can be verified by the Final K-1 box checked on the Schedule K-1.	1. Close with URC 8. Request Rejects to cancel DLN and re-file. 2. Send 3916C or appropriate letter to taxpayer informing them a full 12-month period tax return is required and to attach to the return a statement indicating the termination of a shareholder.
D. The taxpayer responds to the letter.	1. The taxpayer provides an approved Form 8716, Form 1128, or Notice of Acceptance.	1. Input a TC 055/054. 2. Close with URC 0 and cycle appropriately.
D. The taxpayer responds to the letter.	2. The taxpayer provides an unacceptable Form 8716, Form 1128.	1. Deny Form 8716, Form 1128 and input a TC 058/059 as applicable. 2. Input TC 016 to change the FYM to the taxpayer's required tax year ending. 3. Close with URC 8. 4. Request Rejects cancel the DLN and forward to Files. **Note: See IRM 3.13.2.21 and IRM 3.13.2.22 for additional instructions for Form 1128 and Form 8716.**
E. The taxpayer replies with a corrected return.		1. Overlay the invalid return with the corrected return. Attach the appropriate

IF	AND	THEN
		routing form. 2. Close with URC 8 and request Rejects cancel the DLN and to renumber the corrected return and post to the correct FYM.
F. **No reply**		1. Input TC 016 to change the FYM to the taxpayer's required tax year ending. 2. Close with URC 8. 3. Request Rejects cancel the DLN and forward to Files.

IRM 3.13.222.52(5) (A1) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(5) The following chart lists different scenarios that will help resolve UPC 307 RC 6:

IF	AND	THEN
A. Section A on the Form 1120 is checked indicating it is a personal service corporation.	1. The return has Doc Code 09/10/11 and ABLM code 400. Research has indicated the entity is a PSC and there is not a TC 054 on the account. Refer to IRM 3.13.222.39(26) for lists of valid business activities for PSCs.	1. Correspond (using 3916C or appropriate letter) with the taxpayer requesting a stamped, accepted copy, or Notice of Acceptance of Form 8716/Form 1128. 2. Suspend the case for 45 days.
A. Section A on the Form 1120 is checked indicating it is a personal service corporation.	2. A timely Form 8716/Form 1128 is attached to the return and no TC 054 has been processed.	1. Input TC 054. 2. Close with URC 0 and cycle appropriately. **Caution:** FYM on master file must match the FYM on the TC 054, input TC 016 if needed and cycle TC 054.
A. Section A on the Form 1120 is checked indicating	3. A TC 055 is posted to the account with the correct FYM.	1. Input TC 052 to reverse TC 055.

IF	AND	THEN
it is a personal service corporation.		2. Input Dummy TC 054 with PDC of 1. 3. Close with URC 0 and cycle appropriately.
B. Section A on the Form 1120 is checked indicating it is a personal service corporation.	The return has Doc Code 09/10/11 and ABLM code 400. Research indicates they are not a PSC. IRM 3.13.222.39(26) defines a PSC and lists the valid business activities.	1. Close with URC 8. 2. Edit return by circling out ABLM code. Print entire return if necessary. 3. Request Rejects to cancel the DLN, renumber as a Form 1120 and delete the ABLM code.
C. Section A on Form 1120 does not indicate it is a personal service corporation.	The return has Doc Code 09/10/11 and ABLM code 400.	1. Close with URC 8. 2. Edit return by circling out ABLM code. 3. Request Rejects to cancel the DLN, renumber as a Form 1120 and delete the ABLM code.
D. The taxpayer responds.	1. The taxpayer states that he/she filed a Form 8716/Form 1128 and attached it to a specific return.	1. Request the return from Files. 2. If the Form 8716/Form 1128 is found, input TC 054. 3. Close with URC 0 and cycle appropriately. 4. If Form 8716/Form 1128 is not found, then correspond with the taxpayer using 3916C or appropriate letter, informing them that their return is not valid. 5. Close with URC 8, requesting Rejects to cancel the DLN and forward to Files. **Note:** If payment(s) are on module make notation to Rejects to refund payment(s).

IF	AND	THEN
		Refer to IRM 3.13.222.22.
D. The taxpayer responds.	2. The taxpayer provides a copy of an approved Form 8716/Form 1128 or Notice of Acceptance.	1. Input a TC 054. 2. Close with URC 0 and cycle appropriately.
D. The taxpayer responds.	3. The taxpayer responds with a timely filed Form 8716.	1. Input TC 054. 2. Close with URC 0 and cycle appropriately.
D. The taxpayer responds.	4. The taxpayer responds with a Form 8716, timely filed under 301.9100-2.	1. Accept it and input TC 054. 2. Close with URC 0 and cycle appropriately.
D. The taxpayer responds.	5. The taxpayer responds stating they are not a PSC.	1. Close with URC 8. 2. Edit return by circling out ABLM code. 3. Requests Rejects to cancel the DLN, renumber as a Form 1120 and delete the ABLM code.
D. The taxpayer responds.	6. Taxpayer responds with Form 8716/Form 1128 that cannot be accepted.	1. Deny election/application as needed. 2. Close with URC 8 and request Rejects to cancel the DLN and forward to Files.
E. **No reply**		1. Input TC 016 to change the FYM to the taxpayer's required tax year ending. 2. Close with URC 8 and request Rejects to cancel the DLN and forward to Files. **Note:** If payment(s) are on module make notation to Rejects to refund payment(s). Refer to IRM 3.13.222.22.

Note: See IRM 3.13.2.21 and IRM 3.13.2.22 for additional processing instructions for Form 1128 and Form 8716.

IRM 3.13.222.53(2) (C2) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(2) The following chart lists scenarios that will help resolve UPC 307 RC 7.

IF	AND	THEN
A. The unpostable is a TC 620 for Form 7004 (Form 1065, Form 1120 or Form 1120-S).	The Change in Account Period box is marked.	Close with URC 6 and post to the correct tax period.
B. The unpostable is a TC 620 for Form 7004 (Form 1065, Form 1120 or Form 1120-S).	The extension is for the Final Form 1065, Form 1120 or Form 1120-S.	1. Input TC 016 to change the FYM. 2. URC 0 and cycle extension as appropriate.
C. The unpostable is a Form 1065.	1. The FY on the return doesn't match the FY on the BMF.	1. ESTAB for TC 054/055. 2. Verify FY. 3. If FY on Form 1128/Form 8716 matches return, input TC 052, re-input TC 054/055 and cycle appropriately. 4. Close with URC 0 and cycle accordingly.
C. The unpostable is a Form 1065.	2. TC 054/055 doesn't match return.	1. Correspond (using the appropriate letter) with the taxpayer. 2. Suspend the case for 45 days.
D. The taxpayer responds.	1. The taxpayer states that the Form 8716/Form 1128 was filed and attached it to a specific return.	1. Request the return from Files. 2. If the Form 8716/Form 1128 is found, process according to procedures described in IRM 3.13.2.22, **Form 8716** and IRM 3.13.2.21, **Form 1128**. 3. If Form 8716/Form 1128 is not found, then correspond with the taxpayer using the appropriate letter, informing them that their return is not valid. 4. Close with URC 8, requesting

IF	AND	THEN
		Rejects to cancel the DLN and forward to Files.
D. The taxpayer responds.	2. The taxpayer provides a copy of an approved Form 8716/Form 1128 or Notice of Acceptance.	1. Input a TC 054/055. 2. Close with URC 0 and cycle appropriately.
D. The taxpayer responds.	3. The taxpayer responds with a timely filed Form 8716.	1. Process per IRM 3.13.2.22, **Form 8716**. 2. Close with URC 0 and cycle appropriately.
D. The taxpayer responds.	4. The taxpayer responds with a Form 8716, timely filed under 301.9100-2.	1. Accept it and input TC 055/054. 2. Close with URC 0 and cycle appropriately.
D. The taxpayer responds.	5. The taxpayer responds with a timely filed Form 1128.	1. Process per IRM 3.13.2.21 **Form 1128**. 2. Close with a URC 0 and cycle appropriately.
E. **No Reply**		1. Input TC 016 to change the FYM to the taxpayer's required tax year ending. 2. Close with URC 8. 3. Send to Rejects and request Rejects to cancel the DLN.
F. The unpostable is a Form 1120-S with a FYM other than 12.	1. There is a CCC "Y" indicated on the return and on UPRES and a valid termination or revocation attached.	1. Input TC 016 to update the FYM to match the return. 2. Input TC 096 or TC 091 with a BK 95 and the appropriate effective date. 3. Input TC 052 (PDC 1) to reverse TC 055. 4. Close case with URC 0 and cycle appropriately.
F. The unpostable is a Form 1120-S with a FYM other than 12.	2. There is a CCC "Y" indicated on the return, but NOT indicated on UPRES and a valid termination or revocation.	1. Input TC 016 to update the FYM to match the return. 2. Input TC 096 or TC 091 with a BK 95 and the appropriate effective date.

IF	AND	THEN
		3. Input TC 052 (PDC 1) to reverse TC 055.
		4. URC 8 with request to Rejects to input CCC "Y" for final 1120-S.

Note: See IRM 3.13.2.21 and IRM 3.13.2.22 for additional processing instructions for Form 1128 and Form 8716.

IRM 3.13.222.57(2) (N&Q) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(2) The following chart lists different scenarios that will help resolve UPC 308 RC 5:

IF	AND	THEN
A. TC 071 has been input.	It is an Entity employee error.	1. Reverse the TC 071 with a TC 073. 2. Re-input the TC 070 and cycle appropriately. 3. NEVER reverse the input of the TC 071 due to a taxpayer error.
B. The unpostable document is a payment.	1. Payment is for Magnetic Tape Deposit.	1. Correspond with the taxpayer using the appropriate letter requesting where to apply the deposit. 2. Apply the money according to the taxpayer's reply.
B. The unpostable document is a payment.	2. The payment is not to be applied to another tax period or is to be refunded.	1. Transfer the credit per local campus procedures. 2. Include a copy of the taxpayer's response and any research material.
C. TC 700 or TC 710, credit transfer		Contact the preparer for corrective action.
D. TC 840, Manual Refund	The module is not a Dummy on IDRS.	Contact Accounting for corrective action.
E. TC 611		Contact the preparer for corrective action.
F. TC 520	Closing code 85-88, 89 (bankruptcy) or Closing 81 (bankruptcy)	Contact Collections for corrective action.
G. TC 370	1. The account transfer must not post because it is	1. Contact the initiator and inform them that the employment code is correct,

IF	AND	THEN
	a Doc Code 51 or 52 and the employment code is correct.	the taxpayer does not owe this tax and an abatement will be required. 2. Suspend the case until the initiator responds. 3. Close with URC 0. 4. Route to AM/Adjustments using Form 3465, informing them to review the case for a possible adjustment and abatement of taxes.
G. TC 370	2. Doc Code 51 was prepared because of an account maintenance transcript.	1. The money on the tax module can be refunded. 2. Close appropriately. 3. Input a TC 591 for the tax period on the BMF.
H. TC 474, Return Pending		Close with URC D.
I. TC 59X	a. The 940 FR **is on IDRS.**	1. Delete the FR using BNCHG. 2. Close with URC D.
	b. The 940 FR **is not on IDRS.**	Close with URC D.
J. TC 91X, 930, 940, 942, 960 or 971.		1. Close with URC 2 and route to originator. 2. If unable to determine the originator, close with URC D.
K. The unpostable is a credit portion of a Doc Code 34, credit transfer.		1. Close with URC 6 to the account where the debit posted. 2. Route to preparer.
L. The unpostable return is a Form 940.	1. The taxpayer is tax exempt and not liable for FUTA.	1. Close with URC 8. 2. Request Rejects, using the appropriate routing form, to cancel the DLN and forward to Files. 3. Determine if a manual refund is necessary. Prepare Form 3244, Payment Posting Voucher or RTR (Remittance Transaction Research System) print, and request Rejects,

IF	AND	THEN
		using the appropriate routing form, to refund the payment. Refer to IRM 3.13.222.15. 4. Remove 940 filing requirement, if present. 5. Using the 858C letter to notify the taxpayer they are not liable for Form 940 (and payment will be refunded if necessary). If the 858C letter has been sent within the last 30–45 days, no need to send another letter.
L. The unpostable return is a Form 940.	2. The taxpayer is tax exempt and not liable for FUTA, and a TC 610 is unposted on UPTIN.	1. Close the unpostable Form 940 with URC 8. 2. Request Rejects, using the appropriate routing form, to cancel the DLN and forward to Files. 3. Close the unpostable TC 610 with URC 8. 4. Prepare Form 3244, Payment Posting Voucher, or RTR (Remittance Transaction Research System) print, and request Rejects, using the appropriate routing form, to refund the payment. 5. Remove 940 filing requirement, if present. 6. Using the 858C letter to notify the taxpayer they are not liable for the Form 940 and the payment will be refunded.
M. The unpostable is a payment (i.e., TC 610, TC 670, etc.)	The taxpayer is tax exempt and not liable for FUTA.	1. Close with URC 8. 2. Prepare Form 3244, Payment Posting Voucher, or RTR (Remittance Transaction Research System) print, and request Rejects, using the appropriate routing form, to refund the payment. 3. Using the 858C letter to notify the

IF	AND	THEN
		taxpayer that they are not liable for Form 940 and the payment will be refunded.
N. The unpostable return is a Form 940	It cannot be determined if the entity is a qualified church-controlled organization,	Send 858C and suspend case for 45 days.
O. Reply	1. Entity **does** qualify as a church-controlled organization and is not liable for FUTA,	1. Close with URC 8. 2. Request Rejects, using the appropriate routing form, to cancel DLN and forward to files. 3. Remove 940 filing requirement, if present.
O. Reply	2. Entity **does** qualify as a church-controlled organization and is not liable for FUTA and a TC 610 is unposted on UPTIN,	1. Close the unpostable Form 940 with URC 8. 2. Request Rejects, using the appropriate routing form, to cancel DLN and forward to files. 3. Close the unpostable TC 610 with URC 8. 4. Prepare Form 3244, Payment Posting Voucher, or RTR (Remittance Transaction Research System) print, and request Rejects, using the appropriate routing form, to refund the payment. 5. Remove 940 filing requirement, if present.
O. Reply	3. Entity **does not** qualify as a church-controlled organization and is liable for FUTA,	1. Input TC 016 and remove Employment Code of W. 2. URC 0 and cycle appropriately.
P. **No reply**		1. Input TC 016 and remove Employment Code of W. 2. URC 0 and cycle appropriately.
Q. The unpostable is a payment (i.e., TC 610, TC 670, etc.)	It cannot be determined if the entity is a qualified church-controlled organization,	Send 858C letter and suspend case for 45 days.

IF	AND	THEN
R. Reply	1. Entity **does** qualify as a church-controlled organization and is not liable for FUTA,	1. Close with URC 8. 2. Prepare Form 3244, Payment Posting Voucher or RTR (Remittance Transaction Research System) print, and request Rejects, using the appropriate routing form, to refund the payment.
R. Reply	2. Entity **does not** qualify as a church-controlled organization and is liable for FUTA,	1. Input TC 016 and remove Employment Code of W. 2. URC 0 and cycle appropriately.
S. **No Reply**		1. Input TC 016 and remove Employment Code of W. 2. URC 0 and cycle appropriately.

Note: The campuses have the option of using Form 3244, or the RTR print, when the taxpayer is not liable for Form 940, and the payment will be refunded to the taxpayer. The campuses must be consistent in whichever choice is made, (i.e., if one campus chooses to use the RTR print, they must be consistent in using the RTR print, if another campus chooses to use the Form 3244, they must be consistent in using the Form 3244).

IRM 3.13.222.60(2) (C) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(2) The following chart lists different scenarios that will help resolve UPC 310 RC 1:

IF the UNP is a Form 2553 (TC 090) or Form 1120-S and	AND	THEN
A. The 1120 filing requirement on our records shows 1120-03 or 1120-04.	The name of the entity indicates the filing requirement is incorrect.	1. Input a TC 016 to change the filing requirement to an 1120-01 using BNCHG. 2. Close with URC 0 and cycle appropriately.
B. Form 2553 unposted and the 1120 filing requirement on our records shows 1120-03 or 1120-04.	The name on the Form 2553 indicates the filing requirement is correct.	1. Input a TC 094, using the Form 2553 as the source document (suppress the notice with PSC>Z). See Exhibit 3.13.222-8 for sample of BNCHG screen.

IF the UNP is a Form 2553 (TC 090) or Form 1120-S and	AND	THEN
		2. Send 326C letter to the taxpayer informing them that they are not eligible to elect S status because they are an insurance company subject to tax under Subchapter L. • Close TC 090 input with URC D. • Close MFT 02 input with URC 8.
C. Form 1120-S unposted and the 1120 filing requirement on our records shows 1120-03 or 1120-04.	The name on the form indicates the filing requirement is correct.	1. Correspond using the appropriate letter requesting the correct form per FRC on entity. Inform the taxpayer the Form 1120-S will be removed from processing. 2. Suspend for 45 days. 3. Taxpayer replies with a correct return, close with URC 8 and request Rejects cancel DLN and reprocess correct form. No Reply - URC 8 and cancel DLN.

IRM 3.13.222.61(2) (A1) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(2) The following chart list scenarios that will help resolve Unpostable 310 RC 2:

IF	AND	THEN
A. The UNP is a Form 1120-S.	1. The account has a TC091/TC096 for a tax period prior to the unpostable return.	1. Correspond (using 3852C, 3853C or another appropriate letter) with the taxpayer to verify the revocation/termination date. 2. Input TC 971 AC 375 (CC REQ77 and FRM77) to indicate a phone call was made or letter has been issued. 3. Suspend the case for 45 days.

IF	AND	THEN
A. The UNP is a Form 1120-S.	2. The effective date of the TC091/TC096 is after the return tax period and 1120-02 has changed to 1120-01 (BK 95 was not done at time of TC091/TC096 input).	1. Prepare a dummy Form 2553 and re-input the TC 090 for the original date that the taxpayer requested (suppress notice with PSC>Z). 2. This transaction will create an UPC 339 after two cycles. Monitor and close the UPC 339 with URC 0. 3. Close the Form 1120-S unpostable with URC 0 and cycle appropriately. 4. Re-input the TC091/TC096 (suppress notice with PSC>Z), and cycle 6 to allow the final Form 1120-S to post.
B. Taxpayer responds to any of the above scenarios.	1. Provides documentation that the TC091/TC096 date is incorrect, and provides corrected date, and the 1120 FR has changed to 01.	1. Prepare a dummy Form 2553 (suppress notice with PSC>Z). Re-input the TC 090 for the effective date of the TC 090. 2. This transaction will create a UPC 339 after two cycles. Monitor and close the UPC 339 with URC 0. 3. Close the Form 1120-S unpostable with URC 0 and cycle appropriately. 4. In the lower left-hand corner of the return, enter the Correspondence Received Date (CRD) in YYYYMMDD format, see IRM 3.13.222.40, **Correspondence Received Date (CRD)**. 5. Re-input the TC091/TC096 (suppress notice with PSC >Z), and cycle 6 to allow the final Form 1120-S to post.
B. Taxpayer responds to any of the above scenarios.	2. Indicates that the termination is invalid.	1. ESTAB for the TC 090. 2. **If the termination is not found,** then prepare a dummy Form 2553 and re-input the TC 090 for the original date that the taxpayer requested (suppress notice with PSC>Z). 3. This transaction will create a UPC 339 after two cycles. Monitor and close the UPC 339 with URC 0.

IF	AND	THEN
		4. Close the Form 1120-S unpostable with URC 0 and cycle appropriately. 5. **If the termination statement is found**, correspond with the taxpayer, using the appropriate letter, informing them of our actions. 6. Convert the Form 1120-S to a Form 1120. Refer to IRM 3.13.222.39.2, for additional instructions. 7. Close with URC 8, and request Rejects, using the appropriate routing form to renumber the return to a Form 1120.
B. Taxpayer responds to any of the above scenarios.	3. Indicates that the revocation date is invalid.	1. ESTAB for the TC 090. 2. **If the revocation is not found**, then prepare a dummy Form 2553 and re-input the TC 090 for the original date that the taxpayer requested (suppress the notice with PSC>Z). 3. This transaction will create a UPC 339 after two cycles. Monitor and close the UPC 339 with URC 0. 4. Close the Form 1120-S unpostable with URC 0 and cycle appropriately. 5. **If the revocation statement is found**, correspond with the taxpayer, using the appropriate letter, informing them of our actions. 6. Convert the Form 1120-S to Form 1120. Refer to IRM 3.13.222.39.2, for additional instructions. 7. Close with URC 8, and request Rejects, using the appropriate routing form, to renumber the return to a Form 1120.
B. Taxpayer responds to any of the above scenarios.	4. Taxpayer provides Form 1120.	1. Overlay the Form 1120-S with the Form 1120. 2. Close with URC 8

IF	AND	THEN
		3. Requests Rejects, using the appropriate routing form, to renumber return to the Form 1120.
C. **No Reply**		1. Convert the Form 1120-S to Form 1120. Refer to IRM 3.13.222.39.2, for additional instructions.
		2. Input TC 971 AC 376 (CC REQ77 and FRM77) to identify the conversion of Form 1120-S to Form 1120 due to a no reply.
		3. Close with URC 8 and request Rejects to cancel DLN and renumber to Form 1120.

IRM 3.13.222.62(1) (E,G, I&J) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(1) The Programming Requirements Package (PRP) for UPC 310 RC 3 states: MFT 02 TC 150 (Document Code other than 16) input, Form 1120 FRC is 00/01/02 and

- a. An unreversed TC 090 is posted with an effective date (year/month) earlier than the input return period ending, or
- b. The TC 150 carries a significant S-Corp effective date.

Note: Check the return for a statement of revocation or termination. Check Schedule K (or Schedule G for 2009 and after) for corporations or foreign shareholders and check Schedule L for two classes of stock:
Schedule K (Form 1120): Line 4a - Box is marked yes then look through the return for a Schedule G. Line 5a (i) Name of corporation – Review this section for automatic termination of S-election. EIN and Country of incorporation - Review this section for SSNs that begin with "9" or Foreign Country.
Schedule G (Form 1120): Part I (Type of Entity) - Check for ineligible entities. Automatic termination of S-election: for-profit Corp, Partnerships, Multi-Member LLC, Foreign Trust or Indian Tribe. Part I (Country of Organization) - Check for Foreign County. Part II check for Non-Resident Alien. Refer to IRM 3.13.2.23.2.
Schedule L (Form 1120): Lines 22a and 22b – Automatic termination of S-election when two classes of stock are present.

Note: Bypass UPC 310 RC 2 through 7 if the input return contains Computer Condition Code "Q" (TETR-only return) and the tax year is 2006/2007.

Note: For timeliness of a revocation request refer to IRM 3.13.2.23.15. If the TP responds and claims they never signed a 2553 or an unauthorized party signed it, refer to IRM 3.13.2.23.14 (8) and (9).

IF the UNP is a Form 1120,	AND	THEN
A. The DLN is incorrect.	There is a valid TC 090 on the account.	1. Close with URC 8. 2. Request Rejects to renumber the return to a Form 1120-S using the appropriate routing form.
B. The tax period was transcribed incorrectly as indicated on Form 4251.		1. Close with URC 6 to correct the tax period. 2. If not compatible, close the unpostable with URC 8. 3. Request Rejects to input the return to the correct tax period using the appropriate routing form.
C. The unpostable is the Last/Final 1120, and the TC 090 has already posted and changed the 1120-01 to 1120-02.	The tax period on the return is earlier than the effective date of the TC 090.	1. Input a TC 016 using CC BNCHG to change the 1120-02 to 1120-00. 2. Close with URC 0 and cycle appropriately.
D. The taxpayer indicates a Form 1120-S was not available at the time the return was filed.	There is a valid TC 090 on the account.	1. Close with URC 8. 2. Convert the Form 1120 to Form 1120-S. Refer to IRM 3.13.222.39.2, for additional instructions. 3. Verify on the form if there is an amount in the refund or tax due area, if so, Request Rejects enter the CRD, IRM 3.13.222.40, **Correspondence Received Date (CRD)**. 4. Correspond (using the 3853C or appropriate letter) with the taxpayer informing them of our action. 5. Using the appropriate Routing Form, Request Rejects renumber the return to a Form 1120-S.
E. The taxpayer indicates the corporation is defunct or liquidated.		1. Correspond (using the 3853C or appropriate letter) with the taxpayer informing them of the effective date of their TC 090 and why a Form 1120 is incorrect. Inform the taxpayer they must send a corrected return.

IF the UNP is a Form 1120,	AND	THEN
		2. Suspend the case for 45 days.
F. The taxpayer attaches a copy of a timely filed revocation letter.		1. Input a TC 091 (BK 95 if applicable). 2. Associate a copy of the letter with the DLN of the most recent TC 090. 3. Close with URC 0 and cycle appropriately.
G. The taxpayer attaches a copy of a revocation letter with no indication that the request was filed timely.		1. Input TC 091 per instructions in IRM 3.13.2.23.15, **Revocation of a S-Election**. 2. Correspond (using the 3853C or appropriate letter) with the taxpayer informing them the TC 091 date was changed because the revocation request was not received timely. Request a Form 1120-S. 3. Suspend the case for 45 days.
H. The taxpayer attaches a copy of a termination letter or there is a terminating event. See IRM 3.13.222.62(1)b above for list of terminating events.		1. Input a TC 096 (BK 95 if applicable), using CC BNCHG with the effective date the taxpayer indicates. If the TC 096 effective date is earlier than the beginning of the tax period return being processed, check for prior year returns that could have been converted due to a "no response". If a prior year return is identified, send Form 3465 to AM/Adjustments to have return reprocessed to Form 1120. 2. Associate a copy of the letter with the DLN of the TC 090. 3. Close with URC 0 and cycle appropriately.
I. A TC 091/096 is input with a later date than the tax period on the return or in the middle of the tax period.		1. Correspond (using the 3853C or appropriate letter) with the taxpayer informing them of the effective date of their TC 091/096 and why a Form 1120 is incorrect. Request Form 1120-S. 2. Suspend the case for 45 days.
J. The TC 090 effective date is		1. Correspond (using the 3853C or the appropriate letter) with the taxpayer

IF the UNP is a Form 1120,	AND	THEN
earlier than the tax period ending on the return.		informing them of the effective date of TC 090. Inform the taxpayer they must send a corrected return. 2. Suspend the case for 45 days.
K. IDRS shows a TC 090 was input after the original 1120-S was converted.	The effective date agrees with the unpostable as originally filed.	1. Convert the Form 1120 to a Form 1120-S and request rejects renumber the return to a Form 1120-S using the appropriate routing form. See IRM 3.13.222.39.2 for conversion guidance. 2. Underline the business activity code, annotate audit code 4 to the left of line 12 and line through it and edit Computer Condition Code 3 in the center of Lines 1 and 2. 3. Input TC 971 AC 377 to identify the conversion of Form 1120 back to the original Form 1120-S. 4. Close with a URC 8.
L. Unpostable is a Form 1120,	The module has been satisfied with the correct return,	1. Close with URC 8. 2. Request Rejects to cancel DLN and send to Files.
M. The taxpayer responds to any of the above scenarios.	1. The taxpayer provides documentation that their S-election was terminated and provides the termination date.	1. Re-input TC 090 (suppress notice with PSC>Z), (if applicable). Input a TC 096 with the valid effective date and cycle appropriately. 2. Associate a copy of the documentation with the DLN of the TC 090. 3. Close with URC 0, and cycle appropriately.
M. The taxpayer responds to any of the above scenarios.	2. The taxpayer provides documentation that their S-election was revoked timely and provide the revocation date.	1. Input a TC 091 using CC BNCHG with the effective date the taxpayer indicates. 2. Associate a copy of the documentation with the DLN of the TC 090. 3. Close with URC 0 and cycle appropriately.
M. The taxpayer responds to any of	3. The taxpayer provides	1. Input TC 091. See Exhibit 3.13.222-9 for an example of TC 091 on BNCHG

IF the UNP is a Form 1120,	AND	THEN
the above scenarios.	documentation that their S-election was revoked. There is not proof the request was filed timely for the requested date, but it is timely for the next tax year.	screen. 2. Associate a copy of the documentation with the DLN of the TC 090. 3. Correspond (using the 3853C or appropriate letter) informing them of the effective date of their TC 091, that their revocation request was not received timely, the date that it was accepted, and why a Form 1120 is incorrect. 4. Convert the Form 1120 to Form 1120-S. Refer to IRM 3.13.222.39.2, for additional instructions. 5. Close with URC 8. 6. Request Rejects renumber the return to a Form 1120-S using the appropriate routing form.
M. The taxpayer responds to any of the above scenarios.	4. The revocation provided by the taxpayer is not timely for the current or the next tax year.	1. Deny the request and return to the taxpayer with an explanation of denial using a 326C or another appropriate letter. 2. Convert the Form 1120 to Form 1120-S. Refer to IRM 3.13.222.39.2, for additional instructions. 3. Close with URC 8. 4. Request Rejects to renumber the return to a Form 1120-S using the appropriate routing form and enter the CRD on Form 1120-S.
M. The taxpayer responds to any of the above scenarios.	5. Taxpayer responds with a completed Form 1120-S.	1. Overlay the Form 1120 with the Form 1120-S. 2. Close with URC 8. 3. Requests Rejects, using the appropriate routing slip, to renumber the return (DLN) to a Form 1120-S and enter the CRD on Form 1120-S.
N. **No Reply**		1. Convert the Form 1120 to Form 1120-

IF the UNP is a Form 1120,	AND	THEN
		S. Refer to IRM 3.13.222.39.2, for additional instructions.
		2. Close with URC 8 and request Rejects to cancel DLN and renumber to Form 1120-S.
		Caution: The unpostable has an FY issue cancel DLN per UPC 307 procedures.

IRM 3.13.222.63(2) (F&H)&(3)(C&D) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(2) The following chart lists different scenarios that will help resolve UPC 310 RC 4:

IF the UNP is a Form 1120-S	AND	THEN
A. IDRS shows an unpostable TC 090 with an effective date that agrees with the unpostable Form 1120-S.		1. Close the unpostable TC 090 with URC 0. 2. Close the unpostable 1120-S with a URC 0 and cycle appropriately.
B. IDRS shows a TC 090 input after the 1120-S attempted to post.	The effective date agrees with the unpostable 1120-S.	Close with URC 0.
C. Taxpayer files a Form 1120-S.	IDRS indicates the entity is a LLC or Partnership.	Please refer to instruction in IRM 3.13.222.74.6.2
D. The DLN is incorrect (previously converted, late reply).	There is not a valid TC 090 on the account, or the TC 090 is effective for a later tax period.	1. Re-convert the Form 1120-S to Form 1120. 2. Close the unpostable with URC 8 and request Rejects renumber to Form 1120. 3. Line through audit code 4.
E. Research indicates the corporation was in existence prior to 1972. **Note: Prior to 1972 an account could have**	Account does not reflect a TC 090, but taxpayer consistently files a Form 1120-S.	1. Prepare a dummy Form 2553 with the name of the entity, EIN, and effective date of the first verified posted Form 1120-S and FYM. 2. Input TC 090 per IRM

IF the UNP is a Form 1120-S	AND	THEN
an 1120-02 filing requirement without a TC 090. **See Exhibit 3.13.222-1 for instructions for creating a dummy Form 2553.**		3.13.222.109 (suppress CP notice with a PSC>Z). 3. Close the unpostable with URC 0 and cycle appropriately.
F. There is no TC 090 on the account. **Note:** Correspond with the taxpayer using the appropriate letter regardless of the tax period or whether or not the taxpayer will qualify under the Revenue Procedure.	Thorough research of CCs NAMEB and NAMEE does not locate another EIN with an S-election.	1. Correspond (using the 3853C or appropriate letter) with the taxpayer informing them that we have no record of them filing Form 2553, however, they may be able to apply for relief under **Revenue Procedure 2013-30**. Inform the taxpayer they must send a corrected return. 2. Input TC 971 AC 375 (CC REQ77 and FRM77) to indicate a phone call was made or letter has been issued. 3. Suspend for 45 days.
G. There is a TC 090 with a Transaction Identification Code of DU (Deleted Unpostable).		1. ESTAB for the DLN of the TC 090. 2. If valid, re-input the TC 090. 3. Close with URC 0 and cycle appropriately. 4. If the Form 2553 cannot be obtained from Files, call the taxpayer and request a signed copy. 5. If the taxpayer cannot be contacted via telephone, then correspond for the Form 2553. The Form 2553 should be considered timely, so the taxpayer is not required to file under a revenue procedure.
H. There is a TC 076 with PARA CD:A. **Note:** Correspond with the taxpayer using the appropriate letter regardless of the tax period or whether or not	The effective date matches or is prior to the tax period on the form and there is no TC 090.	1. Correspond (using the 3852C or appropriate letter) with the taxpayer informing them that we have no record of them filing Form 2553, however, they may be eligible to apply for relief under **Revenue Procedure 2013-30**. Inform the taxpayer they must send a corrected return.

IF the UNP is a Form 1120-S	AND	THEN
the taxpayer will qualify under the Revenue Procedure.		2. Input TC 971 AC 375 (CC REQ77 and FRM77) to indicate a phone call was made or letter has been issued. 3. Suspend for 45 days.
I. The taxpayer responds to any of the above scenarios.	1. The taxpayer provides an approved Form 2553, or a CP 261 or IRS letter with an effective date that matches the unpostable return. **Note:** Taxpayer does not need to submit another signed Form 2553.	1. Input a TC 090 CC BNCHG using the documentation provided (prepare a dummy 2553 if necessary and suppress the notice) for the effective date and FYM. 2. Close with URC 0, and cycle appropriately.
I. The taxpayer responds to any of the above scenarios.	2. The taxpayer provides a completed Form 2553 that does not qualify for the requested effective date under **Revenue Procedure 2013-30.**	1. Input TC 090 (with BK 95, if applicable), suppress notice with PSC>Z, for the next tax year that they qualify. 2. Inform the taxpayer, using the appropriate letter, of the accepted effective date of their election and their option for a Private Letter Ruling. **Note:** A Paragraph Selection Code may be used if the verbiage is appropriate for the response. Refer to IRM 3.13.222.109 (9). 3. Close the unpostable with URC 8. 4. Convert the Form 1120-S to Form 1120. Refer to IRM 3.13.222.39.2 for additional instructions. 5. Request Rejects, using the appropriate routing form, to renumber the return to a Form 1120. 6. Request Rejects enter the CRD on Form 1120, See IRM

IF the UNP is a Form 1120-S	AND	THEN
		3.13.222.40, **Correspondence Received Date (CRD)**.
I. The taxpayer responds to any of the above scenarios.	3. Taxpayer provides a timely, but incomplete, Form 2553.	1. Follow procedures according to IRM 3.13.222.8, **Corresponding/Calling Taxpayers for Incomplete Information**. 2. If taxpayer does not respond with corrected information. Close as a "No Reply".
I. The taxpayer responds to any of the above scenarios.	4. Taxpayer responds with a completed Form 1120.	1. Overlay the Form 1120-S with the Form 1120. 2. Close with URC 8. 3. Requests Rejects, using the appropriate routing slip, to renumber the return (DLN) to a Form 1120 and enter the CRD on Form 1120. 4. If master file has an incorrect filing requirement of an 1120–02, Remove the 1120 filing requirement.
J. **No Reply**. **Note:** When working a **No Reply** and the module has been satisfied with the correct return, close with URC 8 and cancel DLN. If the Form 2553 has been received in another area and processed with the correct effective date for the unpostable, process as a reply received.		1. Convert the Form 1120-S to Form 1120. Refer to IRM 3.13.222.39.2, for additional instructions. 2. Input TC 971 AC 376 (CC REQ77 and FRM77) to identify the conversion for Form 1120-S to Form 1120. 3. Close with URC 8 and request Rejects to cancel DLN and renumber to Form 1120.

(3) The following chart lists different scenarios that will help resolve UPC 310 RC 4 previously been coded as a Reject action code 347 under Revenue Procedure 2013-30 or those not coded, and the Form 2553 is attached:

Note: Entity will no longer be converting to Form 1120 or cancelling the DLN of a Form 1120-S as Rejects. To leave a better audit trail Entity will edit the Rejects with **Let Unpost**:

Let Unpost/Convert to Form 1120
Let Unpost/Cancel DLN
The cases should not need any further actions taken on them. Entity Unpostables need only to close with a URC 8 as instructed.

IF the UNP is a Form 1120-S	And	Then
A. TC 092 is present on the account and return is coded with a Reject action code of 347.	It is an initial return and account indicates a Letter 312C or 6800sce has been sent. The input of TC 092 has been less than 60 days.	1. Suspend for 60 days. 2. Review account for a posted TC 090. If TC 090 is posted for a valid effective date, URC 0 and cycle as appropriate. 3. If account does not have a TC 090 with a valid effective date: • Return is for a corporation refer to **No Reply** instructions in IRM 3.13.222.63. • Return is for a LLC refer to **No Reply** instructions in IRM 3.13.222.74.6.2
B. Initial Form 1120-S has a Form 2553 attached filing under Rev. Proc. 2013-30 (no indication of a Reject action code 347).	1. Form 2553 is complete.	1. Detach Form 2553 and reasonable cause statement to use as source document and input TC 090. 2. URC 0 and cycle appropriately.
B. Initial Form 1120-S has a Form 2553 attached filing under Rev. Proc. 2013-30 (no indication of a Reject action code 347).	2. Form 2553 is not complete.	1. Detach and return Form 2553 with a 312C letter or 6800sce. 2. Suspend for 60 days.
C. Initial Form 1120-S with a Reject action code of 347 (without a Form 2553 attached).	Audit Trail indicates to "Let Unpost".	1. Correspond (using the appropriate letter) with the taxpayer informing them that we have no record of them filing Form 2553, however, they may be able to apply for relief under **Revenue Procedure 2013-30.** Inform the taxpayer they must send a corrected return. 2. Input TC 971 AC 375 (CC REQ77 and FRM77) to indicate a phone call was made or letter has been issued.

IF the UNP is a Form 1120-S	And	Then
		3. Suspend for 45 days.
D. Initial Form 1120-S with a Reject action code of 347 (Form 2553 attached but not complete).	EIN recently assigned by Entity and audit trail indicates to "Let Unpost".	1. Detach and return Form 2553 with a 312C letter. 2. Suspend for 45 days.
E. Taxpayer replies	1. Form 2553 is complete and can be approved for the tax year of the unpostable..	1. Input TC 090. 2. Close with URC 0 and cycle appropriately.
E. Taxpayer replies	2. Form 2553 is still not complete.	1. Follow procedures according to IRM 3.13.222.8, **Corresponding/Calling Taxpayers for Incomplete Information**. 2. If taxpayer does not respond with corrected information. Close as a "No Reply".
E. Taxpayer replies	3. Form 2553 does not qualify for effective date requested and return is for a Corporation.	1. Input TC 090 (with BK 95, if applicable), suppress notice with PSC>Z, for the next tax year that they qualify. 2. Inform the taxpayer, (using the 385C or appropriate letter), of the accepted effective date of their election and their option for a Private Letter Ruling. 3. Close with URC 8. 4. Convert the Form 1120-S to Form 1120. Refer to IRM 3.13.222.39.2, for additional instructions. 5. Request Rejects, using the appropriate routing form, to renumber the return to a Form 1120. 6. Request Rejects to enter the CRD on Form 1120. Refer to IRM 3.13.222.40, **Correspondence Received Date (CRD)**.
E. Taxpayer replies	4. Form 2553 does not qualify	1. Input TC 090, suppress notice with PSC>Z, for the next tax year that they

IF the UNP is a Form 1120-S	And	Then
	for the effective date requested and the return is for an LLC.	qualify. 2. Inform the taxpayer, (using the 385C or appropriate letter), with DLN inserted, of the accepted effective date of their election and their option for a Private Letter Ruling. 3. Close with URC 8. 4. Using the appropriate routing form, request Rejects cancel the DLN and re-file.
F. **No Reply**. **Note:** When working a **No Reply** and the module has been satisfied with the correct return, close with URC 8 and cancel DLN. If the Form 2553 has been received in another area and processed with the correct effective date for the unpostable, process as a reply received.		• Return is for a corporation refer to No Reply instructions in IRM 3.13.222.63. • Return is for a LLC refer to No Reply instructions in IRM 3.13.222.74.6

IRM 3.13.222.64(2) (D) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(2) The following chart lists different scenarios that will help resolve UPC 310 RC 5:

IF the UNP is a Form 1120-S	AND	THEN
A. If the tax period on UPTIN agrees with the tax period on the return.	The tax period on the return agrees with the TC 090 effective date.	1. Close with URC 0.
B. The tax period on UPTIN does not agree with the tax period on the tax return.	The tax period on the tax return agrees with the TC 090 effective date.	Close with URC 6 to change to tax period on UPTIN to match the tax period of the return.

IF the UNP is a Form 1120-S	AND	THEN
C. Taxpayer files a Form 1120-S.	IDRS indicates the entity is a LLC or Partnership.	Please refer to instructions in IRM 3.13.222.74.6.2.
D. The tax period of the tax return is earlier than the effective date of TC 090.		1. Correspond (using 3853C or another appropriate letter) with the taxpayer informing the taxpayer that our records indicate the effective date of their Subchapter S-Election is not valid for the tax year indicated on the Form 1120-S. 2. Input TC 971 AC 375 (CC REQ77 and FRM77) to indicate a phone call was made or letter has been issued. 3. Suspend the case for 45 days.
E. The tax period of the return is earlier than the effective date of the TC 090 and the return is coded with a Reject action code 347.	The Form 2553 was not approved for the requested tax year under Rev. Proc. 2013-30 and the account indicates that a 385C has been sent.	1. Do not correspond: • Return is for a corporation refer to **No Reply** instructions in IRM 3.13.222.63. • Return is for a LLC refer to **No Reply** instructions in IRM 3.13.222.74.6.2
F. Taxpayer responds.	1. With another Form 2553 and/or documentation the election can be approved for the tax year of the unpostable.	1. Input TC 092/TC 090 (PDC 1) to approve for effective date requested. Suppress notice. 2. Inform the taxpayer, using the appropriate letter, of the accepted effective date of their election. Close with URC 0 and cycle appropriately.
F. Taxpayer responds.	2. With another Form 2553 and/or documentation the election still cannot be approved for the tax year of the unpostable.	1. Input TC 016 to remove 1120-02 filing requirement, if necessary. 2. Inform the taxpayer, (using 385C or appropriate letter), their Form 2553 was not approved for the effective date requested and options for a PLR. 3. Convert the Form 1120-S to Form 1120. Refer to IRM 3.13.222.39.2, for additional instructions.

IF the UNP is a Form 1120-S	AND	THEN
		4. Close with URC 8 and request Rejects to cancel DLN and renumber to Form 1120.
F. Taxpayer responds.	3. Taxpayer sends in the correct return.	1. Overlay the invalid return with the corrected return. Attach the appropriate routing form. 2. Close with URC 8 and request Rejects cancel the DLN and to renumber the corrected return.
G. **No Reply**		1. Input TC 016 to remove 1120-02 filing requirement, if necessary. 2. Convert the Form 1120-S to Form 1120. Refer to IRM 3.13.222.39.2, for additional instructions. 3. Input TC 971 AC 376 to identify the conversion of Form 1120-S to Form 1120 as a result of not receiving a reply. 4. Close with URC 8 and request Rejects to cancel DLN and renumber to Form 1120.

IRM 3.13.222.67(2) (B&C) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(2) UPC 310 RC 8 and Entity indicates the taxpayer is a LLC. Use the following table to resolve the unpostable conditions:

IF	AND	THEN
A. BMFOLE shows a TC 076 with PARA CD:A or FOE 1 (indicating taxpayer elected to be a C Corporation).	The effective date matches the tax period on the Form, and the filing requirement on IDRS is Form 1065.	1. Input TC 016 using CC BNCHG to remove the 1065 filing requirement and input a filing requirement for a Form 1120. Update LLC indicator if needed. 2. Close with URC 0 and cycle appropriately.
B. BMFOLE shows a TC 076 with PARA CD:A.	The effective date is later than the tax period on the form.	1. Correspond (using 3852C or appropriate letter) with the taxpayer informing them that the Form 8832

IF	AND	THEN
		was not valid for the tax period of the return. Refer to IRM 3.13.222.74.6.1, **LLC - Form 1120**. 2. Request a corrected return per Code of Federal Regulations 301-7701-3(b)(1). 3. Suspend the case for 45 days.
C. IDRS does not show a TC 076 is present.		1. Correspond (using 3852C or appropriate letter) with the taxpayer informing the taxpayer we have no record of them filing the Form 8832. Refer to IRM 3.13.222.74.6.1, **LLC - Form 1120**. 2. Request a corrected return per Code of Federal Regulations 301-7701-3(b)(1). 3. Suspend the case for 45 days.
C. IDRS does not show a TC 076 is present.	2. Form 8832 is attached and complete and qualifies under Rev. Proc. 2009-41.	1. Process the Form 8832 according to IRM 3.13.2.27, **Form 8832**. 2. See exhibit 3.13.222-10 for an example of BNCHG. 3. Close the unpostable with URC 0 and cycle appropriately.
C. IDRS does not show a TC 076 is present.	3. Form 8832 is attached and not complete and qualifies under Rev. Proc. 2009-41.	1. Correspond with the taxpayer using the Letter 3574C or Letter 6801sce for completion. 2. Suspend for 45 days.
C. IDRS does not show a TC 076 is present.	4. Form 8832 is attached and not complete and does not qualify under Rev. Proc. 2009-41.	1. Deny the Form 8832 according to IRM 3.13.2.27.8. 2. Close unpostable with URC 8. 3. Using the appropriate routing form, request Rejects cancel the DLN and re-file.
C. IDRS does not show a TC 076 is present.	5. Form 8832 is attached and does not qualify under Rev. Proc. 2009-41.	1. Process the Form 8832 according to IRM 3.13.2.27, **Form 8832**. 2. Close unpostable with URC 8.

IF	AND	THEN
		3. Using the appropriate routing form, request Rejects cancel the DLN and re-file.
D. Taxpayer replies.	1. With a Notice of Acceptance or an acceptable Form 8832 or with completed form and qualifies under Rev. Proc. 20091-41.	1. Process the Form 8832 according to IRM 3.13.2.27, **Form 8832**. 2. See exhibit 3.13.222-10 for example of BNCHG. 3. Close the unpostable with URC 0 and cycle appropriately.
D. Taxpayer replies.	2. Without a Notice of Acceptance or an unacceptable Form 8832.	1. Deny the Form 8832 according to IRM 3.13.2.27, **Form 8832**. 2. Close unpostable with URC 8. 3. Using the appropriate routing form, request Rejects cancel the DLN and re-file.
D. Taxpayer replies.	3. With a Form 1065.	1. Overlay invalid Form 1120 with valid Form 1065. 2. Close with URC 8. 3. Request Rejects to cancel DLN of Form 1120 and renumber as Form 1065 and request Rejects to enter the CRD on Form 1065.
E. **No Reply**		1. Close with URC 8. 2. Using the appropriate routing form, request Rejects cancel the DLN and re-file. **Note:** If payment(s) are on module make notation to Rejects to refund payment(s).

Note: When cancelling the DLN check BMFOLI for incorrect prior year liabilities for MFT 02 and if found input 590-020 via FRM49 to make TP not liable.

IRM 3.13.222.70(3) (A5&D2) & (4)(A3) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(3) The following chart lists different scenarios that will help resolve **UPC 323 RC 2**:

IF	AND	THEN
A. The unpostable transaction is a TC 090.	1. It is not the correct account.	1. Close with URC D. 2. Input the TC 090 on the correct account.
A. The unpostable transaction is a TC 090.	2. The TC 090 effective date matches the posted TC 090 and the entity is the same.	1. Close with URC D. 2. Mark duplicate Form 2553 to be destroyed. 3. If original TC 090 input date is more than 45 days, send taxpayer a 385C letter informing them of their approved effective date.
A. The unpostable transaction is a TC 090.	3. The TC 090 effective date does not agree with the posted TC 090 and the entity is the same.	1. Research for the posted TC 090. 2. ESTAB for one or both of the Form 2553s if necessary. 3. Unposted TC 090 has correct effective date, input TC 092 if necessary and close with URC 0, cycle appropriately.
A. The unpostable transaction is a TC 090.	4. The taxpayer is granted a better effective date.	1. Input TC 092 if one is not already posted. 2. Close with URC 0 and cycle appropriately.
A. The unpostable transaction is a TC 090.	5. It cannot be determined which TC 090 is correct.	1. Correspond with the taxpayer, using the appropriate letter. 2. Suspend the case for 45 days.
B. The unpostable is a TC 094.	There is already another TC 094 on file.	1. Close with URC D. 2. Mark duplicate Form 2553 and attach to the DLN of TC 094 on file.
C. The unpostable is a TC 093, 095 or 097.	1. The entities are the same.	1. Close with URC D.
C. The unpostable is a TC 093, 095 or 097.	2. The entities are not the same.	1. Close with URC 6 to the correct EIN. 2. If a valid EIN is not found close with URC D.
D. The unpostable is a TC 053, 054 or	1. The FYM on the unpostable is the same as the previously posted TC	1. Close with URC D. 2. Mark the duplicate to be

IF	AND	THEN
055.	05X.	destroyed.
D. The unpostable is a TC 053, 054 or 055.	2. The FYM on the unpostable does not match the posted TC 05X and the entity is the same.	1. Correspond (using the appropriate letter) with the taxpayer to determine the correct FYM. 2. Suspend the case for 45 days.
E. The unpostable is a TC 052.	There is no TC 05X on the account.	1. Close with URC D. 2. Mark the document to be destroyed.
F. Taxpayer responds to any of the above scenarios.	1. Indicates the posted TC 090 has the correct effective date.	1. Close with URC D. 2. Mark duplicate Form 2553 to be destroyed. 3. If posted TC 090 input date is more than 45 days, send taxpayer a 385C letter informing them of their approved effective date.
F. Taxpayer responds to any of the above scenarios.	2. Indicates that the FYM of the posted TC 05X is incorrect.	1. Input TC 052. 2. Input TC 016 to update FYM, if necessary. 3. Close the unpostable with URC 0 and cycle appropriately.
F. Taxpayer responds to any of the above scenarios.	3. Indicates the original TC 090 has the correct effective date.	1. Close with URC D. 2. Mark duplicate Form 2553 to be destroyed. 3. If original TC 090 input date is more than 45 days, send taxpayer a 385C letter informing them of their approved effective date.
F. Taxpayer responds to any of the above scenarios.	4. Indicates the original TC 090 has an incorrect effective date and the unposted TC 090 has the correct effective date.	1. Input a TC 092 to reverse the original TC 090. 2. Close with URC 0 and cycle appropriately.
G. **No reply**.		1. Close with URC D. 2. Mark the duplicate to be destroyed.
H. If TC 971, AC 382, 383, 384, or 385.		URC 2 to the originator.

IF	AND	THEN
I. The unpostable is a Form 5768.		Refer to IRM 3.12.278, Exempt Organization Unpostable Resolution.

(4) The following table will help unpostable Form 8279:

IF	AND	THEN
A. The unpostable transaction is a Form 8279, TC 060/064.	1. Another EIN is found and no TC 060/064.	Close with URC 6 to the correct EIN.
A. The unpostable transaction is a Form 8279, TC 060/064.	2. Another EIN is found, and a TC 060/064 is already on the account.	1. Close with URC D. 2. Mark the duplicate to be destroyed.
A. The unpostable transaction is a Form 8279, TC 060/064.	3. The effective dates are not the same.	1. Correspond with the taxpayer to determine the correct effective date. 2. Suspend the case for 45 days.
B. The unpostable is a TC 063 or 065.	1. The entities are the same.	1. Close with URC D. 2. Mark the duplicate to be destroyed.
B. The unpostable is a TC 063 or 065.	2. The entities are not the same.	Close with URC 6 to correct the EIN.
C. Taxpayer responds.	1. Indicates the original TC 060 has the correct effective date.	1. Close with URC D. 2. Mark duplicate to be destroyed.
C. Taxpayer responds.	2. Indicates the original TC 060 has an incorrect effective date and the new date is received timely.	1. Reverse the TC 060 with a TC 062. 2. Close with URC 0 and cycle appropriately.
D. **No reply**.		1. Reverse the TC 060 with a TC 062. 2. Close the unpostable with URC 8. 3. Request Rejects to enter CCC 3 when no reply to correspondence is received from taxpayer; this suppresses credit interest from generating at Master File.

IRM 3.13.222.74.1(1) (B2,D1&G) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(1) UPC 329 FRC mismatch RC 1 for Form 8752, Required Payment or Refund Under IRC 7519: A Form 8752 attempts to post, a TC 055 is not present. For additional information on Form 8752 refer to IRM 3.13.2.7.20. Use the following table to resolve this unpostable condition:

IF the UNP is a Form 8752, or associated payment, and	AND	THEN
A. The fiscal year month is other than 12.	A TC 055 is present for the appropriate year.	Close with URC 0.
B. The FRC is Form 1120-S and a TC 090 is present with a fiscal year end request, and no TC 055 nor TC 054 is on the account.		ESTAB the DLN on the TC 090 to see if a Form 8716 is attached or Page 3 of the Form 2553 is complete.
B. The FRC is Form 1120-S and a TC 090 is present with a fiscal year end request, and no TC 055 nor TC 054 is on the account.	1. Form 8716 is attached to the ESTAB'd Form 2553.	1. Input a TC 055 for the requested tax year end, see IRM 3.13.2.22 for additional instructions. 2. Close unpostable with URC 0 and cycle appropriately.
B. The FRC is Form 1120-S and a TC 090 is present with a fiscal year end request, and no TC 055 nor TC 054 is on the account.	2. Form 8716 is not attached to the ESTAB'd Form 2553 and the taxpayer indicates a fiscal year end.	1. Correspond (using the appropriate letter) with the taxpayer requesting a copy of the approved Form 8716, and inform the taxpayer that they are not liable to file Form 8752 if the Form 8716 is not timely. Include information regarding refunds, if applicable. 2. Suspend the case for 45 days.
B. The FRC is Form 1120-S and a TC 090 is present with a fiscal year end request, and no TC 055 nor TC 054 is on the account.	3. The taxpayer does not indicate a fiscal year end and December 31 is reflected.	1. Close unpostable with URC 8. 2. Request Rejects cancel the DLN and re-file (the taxpayer is not liable). 3. Inform the taxpayer using the appropriate letter that the form was not required to be filed.
C. The FRC is Form 1120-S and a TC 090 is present with a fiscal year end request, and no TC 055 is on the account or	The TC 054 is correct.	1. Close unpostable with URC 8. 2. Request Rejects cancel the DLN and re-file (the taxpayer is not liable).

IF the UNP is a Form 8752, or associated payment, and	AND	THEN
TC 054 is on the account.		3. Inform the taxpayer using the appropriate letter that the form was not required to be filed.
D. The FRC is Form 1065.	1. The return indicates a fiscal year end and no TC 055 is present on Master File.	1. Correspond (using the 3916C or appropriate letter) with the taxpayer requesting a copy of the approved Form 8716. 2. Suspend the case for 45 days.
D. The FRC is Form 1065.	2. No TC 055 is present, and the entity is a multi-member LLC filing on December 31.	1. Close with URC 8. 2. Request Rejects to cancel DLN and re-file. 3. Inform the taxpayer using the appropriate letter the form was not required to be filed.
E. There return has the "Final Return" box checked.	The return does not contain CCC "F".	1. Close with URC 6 with CCC "F". 2. Edit the return with CCC "F".
F. **No Reply**		1. Input TC 016 to change to December. 2. Close with URC 8. 3. Request Rejects cancel the DLN and re-file.
G. TC 055 is present but reversed with a TC 057.		1. Research for the cause of the TC 057. ESTAB for the DLN of the TC 057, if necessary. If TC 057 matches the TC 055 DLN, it is not necessary to ESTAB. 2. If the TC 057 is not valid, re-input the TC 055, using a Dummy Form 8716 (suppress notice with PSC>Z) as the source document, with the original effective date and FY requested. 3. Close with URC 0 and cycle appropriately. 4. If TC 057 is valid, correspond,

IF the UNP is a Form 8752, or associated payment, and	AND	THEN
		(using the appropriate letter) with the taxpayer informing them that their IRC 444 was terminated. 5. Suspend for 45 days.
H. No TC 055 is present, but prior to 1988 indicates the taxpayer has filed Form 8752.		1. Input the TC 055, using a Dummy Form 8716 as the source document (suppress notice with PSC>Z), with the original effective date and FY requested. If the original effective date is not available, then use the year of the first filed Form 8752. 2. Close with URC 0, and cycle appropriately.
I. Taxpayer files other than Form 1120-S or Form 1065.	They are not liable for the Form 8752.	1. Close with URC 8. 2. Request Rejects, using appropriate routing Form, to cancel DLN and refund the payment. (Taxpayer not liable). 3. Inform the taxpayer (using the 3916C or appropriate letter) the form was not required to be filed.
J. Taxpayer responds to any of the above scenarios with a copy of their approved Form 8716, CP notice, or IRS letter granting the FYM.		1. Input a TC 055 for the requested tax year end using the original effective date and suppress the notice with PSC>Z. 2. Close with URC 0, and cycle appropriately.
K. Taxpayer responds with a timely Form 8716 filed pursuant to IRC 301.9100-2 of the Income Tax Regulations.		1. Input a TC 055 for the requested tax year end. 2. Close with URC 0, and cycle appropriately.
L. Taxpayer is a Personal Service Corporation (PSC) 1120-19.	TC 055 is present.	PSCs are not liable for Form 8752. 1. Input TC 052 to reverse TC 055. 2. Input TC 054, using a dummy Form 8716 and suppress the notice (PSC>Z), and cycle appropriately.

IF the UNP is a Form 8752, or associated payment, and	AND	THEN
		3. Close with URC 8. 4. Request Rejects, using appropriate routing form, to cancel the DLN and refund payment. 5. Correspond with the taxpayer informing them they are not liable to file Form 8752.
M. Taxpayer responds with a Form 8716 that cannot be accepted.		1. Input a TC 058. 2. Close with URC 8. 3. Request Rejects, using appropriate routing form, to cancel DLN and re-file. (Taxpayer not liable).

Note: See Exhibit 3.13.222-4 for additional instructions for creating a dummy Form 8716.

See IRM 3.13.2.22 for processing Form 8716 and IRM 3.13.2.23 for processing Form 2553.

IRM 3.13.222.74.3(4) (A3&A5)&(6)(A2) & (7)(A4) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(4) Use the following table to resolve an unpostable 1041, 1120 or 1065 condition:

IF	AND	THEN
A. The unpostable is a Form 1120, Form 1065, or Form 1041.	1. The return does not match the entity on the BMF.	1. Research for another EIN. 2. If an EIN is found with a FRC that matches the type of return filed, close the unpostable with URC 6. 3. Inform the taxpayer, using a 147C letter (refer to IRM 3.13.222.13), of the correct EIN. 4. If one is not found, assign a new EIN with the

IF	AND	THEN
		appropriate notice indicator code. 5. Close with URC 6, and cycle appropriately.
A. The unpostable is a Form 1120, Form 1065, or Form 1041.	2. The EIN was recently assigned, a TC 150 has not posted, and the name indicates the filing requirement on IDRS is incorrect.	1. Input TC 016 to delete the incorrect FR, and add the correct FR for the entity type. 2. Close with URC 0 and cycle appropriately.
A. The unpostable is a Form 1120, Form 1065, or Form 1041.	3. The name and/or the filing requirement indicates the wrong type of return was filed.	1. Correspond with the taxpayer, using the appropriate letter, requesting the correct return and informing the taxpayer that their return will be withdrawn from processing, if they do not reply. 2. Suspend the case for 45 days.
A. The unpostable is a Form 1120, Form 1065, or Form 1041.	4. It can be determined the unpostable was caused by the entity filing under Regulation 1.6032-1 which states that banks which maintain a common trust fund are required to file a return of income. The form to be filed is not specified; however, it is suggested that Form 1065 be used. Although most returns for common trusts are filed on Form 1065, some banks file Form 1065 and Form 1041 alternately from year to year.	1. Input TC 016 to change the filing requirements to fit the type of return being filed for a given year. 2. Release using URC 0 and cycle if necessary.
A. The unpostable is a Form 1120, Form 1065, or Form 1041.	5. Unable to determine that the return is for a common trust. Refer to IRM 3.13.2.8.7 for trust types.	Correspond with the taxpayer and suspend for 45 days.
A. The unpostable is a Form 1120, Form 1065, or Form 1041.	6. Taxpayer Responds to any of the above scenarios.	Close the case with the correct unpostable resolution code as needed for the case.
B. **No Reply**		1. Close the unpostable with URC 8.

IF	AND	THEN
		2. Request Rejects cancel the DLN and re-file.
C. If the unpostable is a Form 1120-H.	1. The EIN was set up for a trust and it can be determined the association is a first-time filer.	1. Update name line, sort name line and care of name line (as needed) and filing requirement. 2. Close with URC 0 and cycle appropriately.
C. If the unpostable is a Form 1120-H.	2. The EIN was set up for a trust and Form 1041 have already been filed on account.	1. Assign a new EIN using CC ESIGN. 2. Close with URC 6 and cycle appropriately.

Note: A common trust fund filing Form 1065 will be identified by a Business Code, page 1, Box C of Form 1065. Other indications of a common trust may be found in the entity area of the return. Usually, returns filed for a common trust do not have Schedule K-1 attached. Instead a listing of all the recipients of income is attached to the return.

(5) Use the following table to resolve Form 1041 or Form 1041-QFT Unpostable conditions:

IF the unpostable is a Form 1041-QFT or Form 1041	AND	THEN
A. The unpostable is a Form 1041-QFT.	1. The filing requirement on IDRS shows Form 1041-1 and the taxpayer **has not filed a Form 1041.**	1. Input a TC 016 to change the filing requirement to 1041-9. 2. Close with URC 0 and cycle appropriately.
A. The unpostable is a Form 1041-QFT.	2. The filing requirement on IDRS shows a Form 1041-1 and the taxpayer **has previously filed Form 1041.**	1. Research line 4 of Form 1041-QFT. If line 4 contains more than 1, establish a new EIN. 2. Close with URC 6. 3. If line 4 of Form 1041-QFT only contains 1, input a TC 016 to change the filing requirement to 1041-9. 4. Close with URC 0 and cycle appropriately.

IF the unpostable is a Form 1041-QFT or Form 1041	AND	THEN
B. The unpostable is a Form 1041.	The filing requirement on IDRS shows 1041-9 and the taxpayer has previously filed 1041-1.	1. Delete the 1041-9 filing requirement and add 1041-1 2. Close with URC 0, and cycle appropriately.

(6) Use the following table to resolve Personal Service Corporation unpostable conditions:

IF the UNP is a Form 1120, and the DLN is 310	AND	THEN
A. The box indicating PSC is not checked on Form 1120, but FRC is 1120-19 on ENMOD. Research the return and attachments for indication the taxpayer is a PSC (check previous filing).	1. It can be determined that the taxpayer's principal activity does not qualify as a PSC.	1. Input TC 016 to change the 1120 FR to 01. 2. Close with URC 0, and cycle appropriate.
A. The box indicating PSC is not checked on Form 1120, but FRC is 1120-19 on ENMOD. Research the return and attachments for indication the taxpayer is a PSC (check previous filing).	2. it can be determined that the principal activity may qualify as a PSC.	1. Correspond with the taxpayer to verify the correct filing requirement. 2. Suspend the case for 45 days.
B. Taxpayer responds.	1. They are a PSC.	1. Close with URC 8. 2. Request Rejects to renumber to a PSC and add an ABLM code (box should be checked on Form 1120).
B. Taxpayer responds.	2. Taxpayer is not a PSC.	1. Input TC 016 to change the 1120 FR to 01. 2. Close with URC 0 and cycle appropriately.
C. **No reply**	1. The master file indicates the taxpayer has been filing as a PSC.	1. Close with URC 8. 2. Request Rejects to renumber as a PSC add the ABLM code.
C. **No reply**	2. The master file indicates the taxpayer has not been filing as a PSC.	1. Input TC 016 to delete the FR. 2. Close with URC 0 and cycle appropriately.

(7) Use the following table to resolve Personal Service Corporation for unpostable Form 1120 and the DLN is 311 PSC:

IF the UNP is a Form 1120, and	AND	THEN
A. The DLN is 311 PSC.	1. ENMOD indicates 1120-01.	Research the return and attachments for indication the taxpayer is a PSC (check previous filing).
A. The DLN is 311 PSC.	2. If section A indicates it is a personal service corporation and the principal activities does qualify as a PSC.	1. Input TC 016 to delete the 1120 FR. 2. Close with URC 0 and cycle appropriately.
A. The DLN is 311 PSC.	3. It can be determined that the taxpayer's principal activity does not qualify as a PSC.	1. Close with URC 8. 2. Request Rejects to cancel ABLM Code and renumber as 1120.
A. The DLN is 311 PSC.	4. The taxpayer's principal activity cannot be determined.	1. Correspond with the taxpayer to verify the correct filing requirement. 2. Suspend the case for 45 days.
B. Taxpayer Replies.	1. They are a PSC.	1. Input TC 016 to delete the 1120 filing requirement. 2. Close with URC 0, and cycle appropriately.
B. Taxpayer Replies.	2. They are not a PSC.	1. Close with URC 8. 2. Request Rejects cancel the ABLM Code and renumber as 1120. 3. Request Rejects enter the CRD. See IRM 3.13.222.40, Correspondence Received Date (CRD).
C. **No reply**	1. The master file indicates the taxpayer has been filing as a PSC.	1. Input transaction TC 016 to delete the FR. 2. Correct the unpostable with URC 0 and cycle appropriately.
C. **No reply**	2. The master file indicates the taxpayer has not been filing as a PSC.	1. Close with URC 8. 2. Request Rejects to cancel the

IF the UNP is a Form 1120, and	AND	THEN
		ABLM Code.

IRM 3.13.222.74.6.1(1) (B&C) - Updated suspense timeframe for correspondence from 60 days to 45 days.

IRM 3.13.222.74.6.1(1) (D) - Added scenario for Form 8832 qualified under Rev. Proc. 2009-41.

(1) UPC 329 RC 1 and Entity indicates the taxpayer is an LLC. Use the following table to resolve the unpostable conditions:

- A Form 5472 is used to provide information required under IRC 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party. There is a new filing requirement for foreign-owned U.S. disregarded entities (DEs). Final regulations treat certain domestic disregarded entities wholly owned by a foreign person as a domestic corporation separate from its owner for **limited** purposes of the reporting, record maintenance, and associated compliance requirements that apply to 25 percent foreign-owned domestic corporations under IRC 6038A. Normally, these disregarded entities do not have a filing requirement, however, under the regulations, they must file a "dummy" Form 1120 and attach the Form 5472. **These returns should not have been processed.** If a zero amount Form 1120 with a Form 5472 attached is received close with a URC 8 and request Rejects to cancel DLN and send to:
  OSPC 1973 N Rulon White Blvd
  Attn: PIN Unit M/S 6112
  Ogden, UT 84404
- Foreign owned LLC filing a Form 1120 with or without a Form 5472 attached indicating money amounts on the return and the entity **is** a default corporation shown on Page 7 of the Form 8832 should be processed by removing the LLC Indicator and updating the FRC as needed.
- Foreign owned LLC filing a Form 1120 with or without a Form 5472 attached indicating money amounts on the return and the entity **is not** a default corporation correspond requesting the Form 8832. Follow specific unpostables instructions for closing the case.

Note: If master file has an incorrect filing requirement or incorrect LLC indicator, correct the account appropriately from a current year return. Check Page 4 Line 10 of Form 1120 to verify member information.

Caution: Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts. They require the input of a TC 074.

IF the UNP is a Form 1120, and	AND	THEN
A. BMFOLE shows a TC 076 with PARA CD:A (indicating taxpayer elected to be a C Corporation).	The effective date matches the tax period on the form, and the filing requirement on IDRS is Form 1065.	1. Input TC 016 using CC BNCHG to update the filing requirement to a Form 1120 and update LLC indicator if necessary. 2. Close with URC 0 and cycle appropriately.
B. BMFOLE shows a TC 076 with PARA CD:A.	The effective date is later or in the middle of the tax period on the form.	1. Correspond (using the appropriate letter) with the taxpayer informing them that the Form 8832 was not valid for the tax period of the return. 2. Request a corrected return per Code of Federal Regulations 301-7701-3(b)(1). 3. Suspend the case for 45 days.
C. IDRS does not show a TC 076 is present or a TC 078 is present.		1. Correspond (using the 3852C or appropriate letter), informing the taxpayer we have no record of them filing the Form 8832 or the election was denied. 2. Request a corrected return per Code of Federal Regulations 301-7701-3(b)(1). 3. Suspend the case for 45 days.
D. IDRS does not show a TC 076 is present.	1. Form 8832 is attached and complete and qualifies under Rev. Proc. 2009-41.	1. Process the Form 8832 according to IRM 3.13.2.27. 2. See Exhibit 3.13.222-10 for example of BNCHG. 3. Close the unpostable with URC 0 and cycle appropriately.
D. IDRS does not show a TC 076 is present.	2. Form 8832 is attached and does not qualify under Rev. Proc. 2009-41.	1. Process the Form 8832 according to IRM 3.13.2.27, **Form 8832**. 2. Close unpostable with URC 8. 3. Using the appropriate routing form, request Rejects cancel the DLN and re-file.
E. Taxpayer replies.	1. With a Notice of Acceptance or an acceptable Form 8832.	1. Process the Form 8832 according to IRM 3.13.2.27 2. See exhibit 3.13.222-10 for example of BNCHG.

IF the UNP is a Form 1120, and	AND	THEN
		3. Close the unpostable with URC 0 and cycle appropriately. **Note:** There is indication a timely filed extension was moved to another MFT, remake the extension for the correct MFT.
E. Taxpayer replies.	2. Without a Notice of Acceptance or an unacceptable Form 8832.	1. Deny the Form 8832 according to IRM 3.13.2.27 2. Close unpostable with URC 8. 3. Using the appropriate routing form, request Rejects cancel the DLN and re-file. **Note:** If payment(s) are on module refer to IRM 3.13.222.22 for instructions to refund payment(s).
E. Taxpayer replies.	3. Sends in a Form 1065.	1. Overlay invalid Form 1120 with valid Form 1065. 2. Close with URC 8. 3. Request Rejects enter the CRD on Form 1065, see IRM 3.13.222.40, **Correspondence Received Date (CRD)**. 4. Cancel DLN and process the Form 1065.
F. **No Reply**		1. Close with URC 8. 2. Using the appropriate routing form, request Rejects cancel the DLN and re-file. **Note:** If payment(s) are on module refer to IRM 3.13.222.22 for instructions to refund payment(s).

IRM 3.13.222.74.6.2(1) (A,D1,D2,G1,G2,J1 & J2) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(1) Use the following table to resolve Unpostable Form 1120-S conditions:

Note: When corresponding on the unpostable Form 1120-S inform the taxpayer (using the appropriate letter) that: "They may be able to apply for relief under Revenue Procedure 2013-30". If the Form 2553 is not timely received for the period of the unpostable return, by quoting this revenue procedure it could allow the election to qualify for the next tax year.

Note: If Master File has an incorrect filing requirement or incorrect LLC Indicator, correct the account appropriately from a current year return. Check Line I on Form 1120-S to verify member information.

Caution: Research on Command Code TRDBV for a cancelled extension to determine if the Form 1120-S was timely filed.

IF the UNP is a Form 1120-S and the name indicates a LLC, and	AND	THEN
A. BMFOLE shows a TC 076 with PARA CD:A, and the effective date matches the tax period on the form, however, there is no TC 090. Refer to IRM 3.13.222.63.	The filing requirement on IDRS is for a single member or Form 1065.	1. Input TC 016 to delete the 1065 FR and add 1120 FR. 2. Correspond (using 3853C or appropriate letter) with the taxpayer. 3. Suspend the case for 45 days.
B. Taxpayer Replies.	The taxpayer provides an acceptable Form 2553.	1. Input TC 090, and cycle appropriately. 2. Close unpostable with URC 0, and cycle appropriately. **Note:** There is indication a timely filed extension was moved to another MFT, remake the extension for the correct MFT.
C. **No Reply**		1. Convert the Form 1120-S to a Form 1120. Refer to IRM 3.13.222.39.2, for additional instructions. 2. Close with URC 8 and request Rejects to cancel DLN and renumber to a Form 1120. 3. Update LLC indicator/FRC if

IF the UNP is a Form 1120-S and the name indicates a LLC, and	AND	THEN
		necessary.

D. BMFOLE shows a TC 074 or TC 076 with PARA CD:A, and the effective date is later than the tax period on the form.	1. IDRS does not show a TC 090.	1. Correspond (using 3852C or appropriate letter) with the taxpayer informing them that:
		
		  a. Their Form 8832 was not valid for the tax period of the return.
		  b. We have no record of them filing a Form 2553.
		  c. They may be able to apply for relief under **Revenue Procedure 2013-30.**
		  d. They must send a corrected return per Code of Federal Regulations 301-7701-3(b)(1).
		
		2. Suspend the case for 45 days.

D. BMFOLE shows a TC 074 or TC 076 with PARA CD:A, and the effective date is later than the tax period on the form.	2. IDRS shows a later effective date for the TC 090 and the 1120-S was timely filed.	1. Correspond (using 3852C or appropriate letter) with the taxpayer informing them that:
		
		  a. Their Form 8832 and Form 2553 are not valid for the tax period of the return.
		  b. They may be able to apply for relief under **Revenue Procedure 2013-30.**
		  c. They must send a corrected return per Code of Federal Regulations 301-7701-3(b)(1).
		
		2. Suspend the case for 45 days.

D. BMFOLE shows a TC 074 or TC 076 with PARA CD:A, and the effective date is later than the tax period on the form.	3. IDRS shows a later effective date for the TC 090 and the 1120-S is not timely filed.	1. Send 3852C or appropriate letter informing them:
		
		  a. Form 8832/ Form 2553 are not valid for the tax period of the return,
		  b. They must go to National office for relief,
		  c. They must file a corrected return per Code of Federal Regulations

IF the UNP is a Form 1120-S and the name indicates a LLC, and	AND	THEN
		301-7701-3 (b) (1). d) We have removed the return from processing. 2. Close with URC 8. 3. Request Rejects cancel the DLN and re-file. 4. Update LLC indicator/FRC if necessary.
E. Taxpayer replies	1. Sends in an incomplete Form 2553 and Form 8832.	1. Input TC 093, then a TC 092 with Posting Delay Code of 1. DO NOT input a TC 078. 2. Return both documents to the taxpayer using the appropriate letter. 3. Close with URC 8. 4. Request Rejects cancel the DLN and re-file.
E. Taxpayer replies	2. Sends in a Form 1065.	1. Overlay invalid Form 1120-S with valid Form 1065. 2. Close with URC 8. 3. Request Rejects enter the CRD on Form 1065, see IRM 3.13.222.40, **Correspondence Received Date (CRD)**. 4. Cancel DLN and renumber as Form 1065.
E. Taxpayer replies	3. Sends in an acceptable Form 2553 under the guidelines of Rev. Proc. 2013-30.	1. Process according to IRM 3.13.2.23.4, **Revenue Procedure 2013-30.** 2. Close with URC 0, and cycle appropriately. **Note:** There is indication a timely filed extension was moved to another MFT,

IF the UNP is a Form 1120-S and the name indicates a LLC, and	AND	THEN
		remake the extension for the correct MFT.
F. **No Reply**		1. Close with URC 8. 2. Request Rejects cancel the DLN and re-file. 3. Update LLC indicator/FRC if necessary. **Note:** If payment(s) are on module refer to IRM 3.13.222.22 for instructions to refund payment(s).

G. BMFOLE shows a TC 074 or TC 076 with PARA CD:A, and the effective date is in the middle of the year.	1. There is no TC 090.	1. Correspond (using 3852C or appropriate letter) with the taxpayer informing them that:
		
		  a. Their Form 8832 was not valid for the tax period of the return.
		  b. We have no record of them filing a Form 2553.
		  c. They may be able to apply for relief under **Revenue Procedure 2013-30.**
		  d. They must send a corrected return per Code of Federal Regulations 301-7701-3(b)(1).
		
		2. Suspend the case for 45 days.

G. BMFOLE shows a TC 074 or TC 076 with PARA CD:A, and the effective date is in the middle of the year.	2. The TC 090 is the same or for a later date than the TC 076.	1. Correspond (using 3852C or appropriate letter) with the taxpayer informing them that:
		
		  a. Their Form 8832 and Form 2553 are not valid for the tax period of the return.
		  b. They may be able to apply for relief under **Revenue Procedure 2013-30.**
		  c. They must send a corrected return per Code of Federal Regulations 301-7701-3(b)(1).

IF the UNP is a Form 1120-S and the name indicates a LLC, and	AND	THEN
		2. Suspend the case for 45 days.
H. Taxpayer Replies.	1. Sends in an acceptable Form 2553.	1. Process according to IRM 3.13.2.23, **Form 2553** and IRM 3.13.2.27, **Form 8832**. 2. Close with URC 0, and cycle appropriately. **Note:** There is indication a timely filed extension was moved to another MFT, remake the extension for the correct MFT.
H. Taxpayer Replies.	2. Sends in a final Form 1065 with correct tax period.	1. Overlay invalid Form 1120-S with valid Form 1065. 2. Close with URC 8. 3. Request Rejects to renumber as Form 1065 and enter the CRD on Form 1065.
H. Taxpayer Replies.	3. Sends in an incomplete Form 2553 and Form 8832.	1. Input TC 093, then a TC 092 with posting delay code of 1. Do not input a TC 078. 2. Return both documents to taxpayer using the appropriate letter. 3. Close with URC 8. 4. Request Rejects cancel DLN and re-file.
H. Taxpayer Replies.	4. Sends in an acceptable Form 2553 under the guidelines of Rev. Proc. 2013-30.	1. Process according to IRM 3.13.2.23.4, **Revenue Procedure 2013-30**. 2. Close with URC 0, and cycle appropriately. **Note:** There is indication a timely filed extension was moved to another MFT, remake the extension for the correct MFT.
I. **No Reply**		1. Close with URC 8.

IF the UNP is a Form 1120-S and the name indicates a LLC, and	AND	THEN
		2. Request Rejects to cancel the DLN and re-file. **Note:** If payment(s) are on module refer to IRM 3.13.222.22 for instructions to refund payment(s).

J. IDRS does not show a TC 074 or TC 076/090.	1. Form 1120-S was timely filed.	1. Correspond (using 3852C or appropriate letter) with the taxpayer informing them that:
		
		   a. We have no record of them filing the Form 8832, or Form 2553.
		   b. They may be able to apply for relief under **Revenue Procedure 2013-30.**
		   c. They must send a corrected return per CFR 301-7701-3(b)(1).
		
		2. Suspend the case for 45 days.

J. IDRS does not show a TC 074 or TC 076/090.	2. Form 1120-S was not timely filed.	1. Send 3852C or appropriate letter informing them:
		
		   a. We have no record of them filing the Form 8832, or Form 2553,
		   b. They must go to National office for relief,
		   c. Request a corrected return per Code of Federal Regulations 301-7701-3 (b) (1) and inform the taxpayer we will remove the Form 1120-S from processing.
		
		2. Suspend for 45 days.

J. IDRS does not show a TC 074 or TC 076/090.	3. Form 2553 is attached and cannot be approved for the tax year of the unpostable.	1. Input TC 090, suppress notice with PSC>Z, for the next tax year they qualify. 2. Inform the taxpayer, using 3852C or appropriate letter, of the accepted effective date of their election and their option for a Private Letter Ruling. **Note:** A paragraph Selection Code may

IF the UNP is a Form 1120-S and the name indicates a LLC, and	AND	THEN
		be used if the verbiage is appropriate for the response. 3. Close the unpostable with URC 8 4. Requests Rejects cancel DLN and re-file.
K. Taxpayer Replies.	1. Sends in an acceptable Form 2553 under the guidelines of Rev. Proc. 2013-30.	1. Process according to IRM 3.13.2.23.4, **Revenue Procedure 2013-30**. 2. Close with URC 0, and cycle appropriately. **Note:** There is indication a timely filed extension was moved to another MFT, remake the extension for the correct MFT.
K. Taxpayer Replies.	2. Sends in a Form 1065.	1. Overlay invalid Form 1120-S with valid Form 1065. 2. Close with URC 8. 3. Cancel DLN and renumber as Form 1065 and enter the CRD on Form 1065.
K. Taxpayer Replies.	3. Sends in an incomplete Form 2553 or an incomplete Form 2553 and Form 8832.	1. Input a TC 093 then a TC 092 with posting delay code of 1. Do not input a TC 078. 2. Return both documents to taxpayer using the appropriate letter. 3. Close with URC 8. 4. Request Rejects cancel DLN and re-file.
L. **No Reply**		1. Close with URC 8. 2. Request Rejects cancel the DLN and re-file. 3. Update LLC indicator/FRC if necessary.

IF the UNP is a Form 1120-S and the name indicates a LLC, and	AND	THEN
		Note: If payment(s) are on module refer to IRM 3.13.222.22 for instructions to refund payment(s).
M. There is a TC 090 with a Transaction Identification Code of Deleted Unpostable (DU).		1. Estab for the DLN of the TC 090. If determination can be made that it was the FRC that was incorrect "dummy" the TC 090 after correcting the FRC. 2. If valid, re-input the TC 090 and ensure FRC's are correct. 3. Close with URC 0 and cycle appropriately. 4. If the Form 2553 cannot be obtained from Files, call the taxpayer and request a signed copy. 5. If the taxpayer cannot be contacted via telephone, then correspond for the Form 2553. The Form 2553 should be considered timely, so the taxpayer is not required to file under a revenue procedure.
N. TC 092 is present on the account and return is coded with a Reject action code of 347,	1. It is the initial return and account indicates a 312C or 6800sce has been sent. The input of the TC 092 has been less than 60 days,	1. Suspend for 60 days. 2. Review account for a posted TC 090. If TC 090 is posted for valid effective date, URC 0 and cycle as appropriate. **Note:** There is indication a timely filed extension was moved to another MFT, remake the extension for the correct MFT. 3. If account does not have a TC 090 with a valid effective date: • Return is for a corporation refer to no reply instructions in IRM 3.13.222.63 • Return is for a LLC refer to no reply instructions in IRM 3.13.222.74.6
N. TC 092 is present	2. It is the initial	1. Close the unpostable as a no reply:

IF the UNP is a Form 1120-S and the name indicates a LLC, and	AND	THEN
on the account and return is coded with a Reject action code of 347,	return and account indicates a 312C or 6800sce has been sent. The input of the TC 092 has been over 60 days,	• Return is for a corporation refer to no reply instructions in IRM 3.13.222.63 • Return is for a LLC refer to no reply instructions in IRM 3.13.222.74.6
O. BMFOLE shows a TC 074 or TC 076 with PARA CD:A, AND a TC 090 and the effective date matches the tax period on the form.	The filing requirement on IDRS has recently been updated to the correct filing requirement.	Close with URC 0. **Note:** There is indication a timely filed extension was moved to another MFT, remake the extension for the correct MFT.
P. Form 2553 is attached.		Refer to IRM 3.13.222.63 (3).

IRM 3.13.222.74.6.3(1) (B,C1 & I2) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(1) Use the following table to resolve Unpostable Form 1065 conditions:

Note: If Master File has an incorrect filing requirement or incorrect LLC Indicator, correct the account appropriately from a current year return. Check Line I on Form 1065 to verify member information.

IF the UNP is a Form 1065, and	AND	THEN
A. Research on BMFOLE indicates a TC 076 is present with PARA CD:B, and the effective date matches the tax period of the unpostable.		1. Input a TC 016 using CC BNCHG to remove 1120 FR and input a FR for a Form 1065. Add LLC indicator if needed. 2. Close with URC 0, and cycle appropriately.
B. BMFOLE shows a TC 076 with PARA CD:A or Z, and the effective date matches the tax period on the form.		1. Correspond (using 3852C or appropriate letter) with the taxpayer. 2. Suspend the case for 45 days.
C. BMFOLE shows a TC 074 or TC 076 and TC 090 with PARA		1. Correspond (using 3852C or appropriate letter) with the taxpayer.

IF the UNP is a Form 1065, and	AND	THEN
CD:A or Z, and both effective dates match or are prior to the tax period on the form.		2. Suspend the case for 45 days.
D. Research on BMFOLE does not indicate a TC 076 is present and the FR matches the return.		1. Close with URC 0.
E. Form 1065 is a final return, the TC 074 or TC 076 or TC 090 date is for the next tax year, and the filing requirement has been updated to Form 1120.		1. Input a TC 016 using CC BNCHG to remove 1120 FR and input a FR for a Form 1065. Add LLC indicator if needed. 2. Close with URC 6 with F code for final in CC field, and cycle appropriately. 3. If F code is present on the system, close with URC 0 and cycle appropriately.
F. Form 1065 has been coded as a final return and Line I has been edited to a 2 by Code & Edit.	There is not a valid TC 076 on the account. **Note:** Refer to A - D above if a TC 076 is present.	1. Input a TC 016 using CC BNCHG to remove 1120 FR and input a FR for a Form 1065. Add LLC indicator "S" if needed. 2. Close with URC 6 with F code for final in CC field, and cycle appropriately. 3. If F code is present on the system, close with URC 0 and cycle appropriately.
G. Taxpayer Replies.	1. Sends a Form 1120/ Form 1120-S.	1. Overlay invalid Form 1065 with Form 1120/ Form1120-S with entity area showing. 2. Close with URC 8. 3. Request Rejects cancel DLN and renumber as Form 1120/ Form 1120-S and enter CRD.
G. Taxpayer Replies.	2. Sends in notification that Form 8832 was filed in error.	1. Process according to IRM 3.13.2.27.10, **Request to Withdraw Classification Election**. 2. Close UNP accordingly.
H. **No Reply**		1. Close with URC 8. 2. Using the appropriate routing form, request Rejects to cancel DLN and re-file.

IF the UNP is a Form 1065, and	AND	THEN
I. Form 1065 filed.	1. Attachments indicate entity is tax exempt.	1. Contact the EO Entity Lead at the OSPC. **#** ███████████ ███████████ ████ **#** Request verification of exempt status via EDS and the account to be updated. A response will be received within 2 - 3 business days. 2. Close with URC 0 and cycle as appropriate.
I. Form 1065 filed	2. Attachments indicate entity is tax exempt.	1 Contact with EO Entity Lead has been made and account cannot be updated with good exemption. 2. Correspond (using 3852C or appropriate letter) with organization. 3. Suspend for 45 days.
J. Taxpayer Replies.	Documentation for good exemption.	1. Contact EO Entity Lead to have the account updated. 2. Close with URC 0 and cycle as appropriate.
K. **No Reply**		Close with URC 8. Requests Rejects to cancel DLN.

IRM 3.13.222.74.6.4(1) (A2) - Added a note that correspondence is not necessary if a timely filed return has been filed.

(1) Use the following table to resolve Unpostable Form 7004 condition:

IF	AND	THEN
A. The unpostable is a Form 7004 and the box is marked for a Form 1120 or Form 1120-S.	1. The Form 7004 is not timely filed for the filing requirement on Master File. **Note:** Computer Condition Code (CCC) L is denied.	Close with URC D. **Note:** Do not remake the TC 460.
A. The unpostable is a Form 7004 and the box is marked for a Form 1120 or Form 1120-S.	2. Research indicates that the correct return was timely filed or a duplicate extension has already posted to the correct MFT and TXPD.	Close with URC D. **Note:** If the return was timely filed, correspondence is not needed.

IF	AND	THEN
A. The unpostable is a Form 7004 and the box is marked for a Form 1120 or Form 1120-S.	3. There is a posted or pending 074/076/090 on the account with effective date that matches the tax period on the form.	Correct filing requirement if necessary, close with URC 0 and cycle appropriately.
A. The unpostable is a Form 7004 and the box is marked for a Form 1120 or Form 1120-S.	4. The MFT entered on Form 4251 is incorrect.	1. Input TC 460 on correct filing requirement. 2. Close with URC D.
B. The unpostable is a Form 7004, and the box is marked for Form 1120.	1. BMFOLE shows a TC 076 with PARA CD:A, and the effective date matches the tax period on the Form, and ENMOD shows 1065 FR.	1. Input TC 016 to establish 1120 FR and delete the 1065 FR. 2. Close with URC 0, and cycle appropriately.
B. The unpostable is a Form 7004, and the box is marked for Form 1120.	2. BMFOLE shows a TC 076 with PARA CD:A and the effective date is later than the tax period on the form or is for the middle of the tax year.	1. Input TC 460 on the current filing requirement (1065). Update FRC if necessary and cycle delay the TC 460. 2. Correspond (using the 3852C or appropriate letter) with the taxpayer informing them of the correct return to file and they may be able to apply for relief under Revenue Procedure 2009-41 for an earlier effective date. 3. Close with URC D.
B. The unpostable is a Form 7004, and the box is marked for Form 1120.	3. There is no TC 076.	1. Input TC 460 on the current filing requirement (1065). 2. Correspond (using the 3852C or appropriate letter) with the taxpayer informing them of the correct return to file and they may be able to apply for relief under Revenue Procedure 2009-41 for corporate status. 3. Close with URC D.
B. The unpostable is a Form 7004, and the box is marked for Form 1120.	4. There is no TC 076 and the entity is a single member LLC.	1. Remove 1065 (or 1120) filing requirement if necessary and update LLC indicator if needed. 2. Correspond (using the 3852C or

IF	AND	THEN
		appropriate letter) with the taxpayer informing them of their correct filing status and they may be able to apply for relief under Revenue Procedure 2009-41 for corporate status. 3. Close with URC D.
C. The unpostable is a Form 7004, and the box is marked for Form 1120-S.	1. There is no TC 076 or TC 090 on the account.	1. Input TC 460 on the current filing requirement (1065). 2. Correspond (using the 3852C or appropriate letter) with the taxpayer informing them of the correct return to file and they may be able to apply for relief under Revenue Procedure 2013-30 for Subchapter S-corporate status. 3. Close with URC D.
C. The unpostable is a Form 7004, and the box is marked for Form 1120-S.	2. There is no TC 076 or TC 090 on the account and the entity is a single member LLC.	1. Remove 1065 (or 1120) filing requirement if necessary and update LLC indicator if needed. 2. Correspond (using the 3852C or appropriate letter) with the taxpayer informing them of their correct filing status and they may be able to apply for relief under Revenue Procedure 2013-30 for Subchapter S-corporate status. 3. Close with URC D.
C. The unpostable is a Form 7004, and the box is marked for Form 1120-S.	3. BMFOLE shows a TC 076 with PARA CD:A and TC 090 and the effective date is later than the tax period on the form or is for the middle of the tax year.	1. Input TC 460 on the current filing requirement (1065). Update FRC if necessary and cycle delay the TC 460. 2. Correspond (using the 3852C or appropriate letter) with the taxpayer informing them of the correct return to file and they may be able to apply for relief under Revenue Procedure 2013-30 for Subchapter S-corporate status.

IF	AND	THEN
		3. Close with URC D.

IRM 3.13.222.74.6.5(1) (A2) - Added a note that correspondence is not necessary if a timely filed return has been filed.

(1) Use the following table to resolve Unpostable Form 7004 (Form 1041/ Form 1065) conditions:

IF the UNP is a Form 7004 (Form 1041/ Form 1065), and	AND	THEN
A. The unpostable is a Form 7004 and the box is marked for a Form 1065 or Form 1041.	1. The Form 7004 is not timely filed for the filing requirement on Master File. **Note:** Computer Condition Code (CCC) L is denied.	Close with URC D. **Note:** Do not remake the TC 460.
A. The unpostable is a Form 7004 and the box is marked for a Form 1065 or Form 1041.	2. Research indicates that the correct return was timely filed or a duplicate extension has already posted to the correct MFT and TXPD.	Close with URC D. **Note:** If the return was timely filed, correspondence is not needed.
A. The unpostable is a Form 7004 and the box is marked for a Form 1065 or Form 1041.	3. The MFT entered on Form 4251 is incorrect.	1. Input TC 460 on correct filing requirement. 2. Close with URC D.
B. The box is marked for Form 1065.	1. There is no TC 076 or the effective date is later than the tax period on the form, and ENMOD shows 1120 FR.	1. Input TC 016 using CC BNCHG to remove the Form 1120 filing requirement and input a filing requirement for a Form 1065. Add LLC indicator if necessary. 2. Close with URC 0 and cycle appropriately.
B. The box is marked for Form 1065.	2. There is no TC 076 or the effective date is later than the tax period on the form and the entity is a single member LLC. Form 1120 filing requirement is on the account.	1. Input TC 016 to zero out the Form 1120 filing requirement. Add LLC indicator if needed. 2. Send 3852C or appropriate letter to notify the taxpayer.

IF the UNP is a Form 7004 (Form 1041/ Form 1065), and	AND	THEN
		3. Close with URC D.
B. The box is marked for Form 1065.	3. BMFOLE shows a TC 076 or TC 090 and the effective date matches the tax period on the form or is for the middle of the tax year.	1. Input TC 460 on the current filing requirement (1120) if timely. Refer to IRM 3.13.222.39.3 for input. 2. Correspond (using 3852C or appropriate letter) with the taxpayer informing them of the correct return to file. 3. Close with URC D.
B. The box is marked for Form 1065.	4. The entity is a single member LLC and ENMOD shows a Form 1041 FR.	1. Input TC 016 to remove 1041 FR. 2. Send 3852C or appropriate letter to notify taxpayer. 3. Close with URC D.
C. The box is marked for Form 1041.	1. The entity is a single member LLC.	1. Input TC 016 to remove 1065 FR. 2. Send appropriate letter to notify taxpayer. 3. Close with URC D.
C. The box is marked for Form 1041.	2. The entity is a multi-member LLC.	1. Input TC 460 on the current filing requirement if timely. 2. Correspond (using the appropriate letter) with the taxpayer informing them of the correct return to file. 3. Close with URC D.
D. The Form 7004 is for a MFT 06 with a FYM 12.	The FYM is not established.	1. Input TC 016 to add FYM. Update sort name lines, LLC indicator and FRC as needed for an LLC. 2. URC 0 and cycle as appropriate.

IRM 3.13.222.75(1) (C) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(1) Use the following table to resolve this unpostable condition:

IF the UNP is a Payment	AND	THEN
A. A different EIN is found after researching.		1. Inform the taxpayer, with the appropriate letter, of the correct EIN. 2. Close with URC 6.
B. A different MFT is found after researching.	The payment money amount is in line with the payments the taxpayer is making.	1. Close with URC 6. 2. If UPDIS will not accept URC 6, then close with URC 8 and the appropriate nullifier code. 3. If UPDIS will not accept URC 8, then close with URC 1 and the appropriate nullifier code.
C. A different EIN or MFT cannot be located.		1. Correspond with the taxpayer using the appropriate letter. The letter must include the actions that will be taken if the taxpayer does not reply. 2. Suspend the case for 45 days.
D. Taxpayer responds.		1. Correct the unpostable per taxpayer information. 2. Close with the appropriate URC (6, 8 or 1). 3. Attach the reply if needed, to the original return or extension.
E. **No Reply**	1. Tax owed on any module.	Apply payment to module with tax due, close with URC 6.

IF the UNP is a Payment	AND	THEN
E. **No Reply**	2. No tax owed on any module.	Close with URC 8 to Rejects to send to Unidentified for a refund.
F. A payment is received and unposts as an MFT 05 and IDRS shows FR of 941, 940, 944 or 1120-02, check to see if the payment needs to be posted to any of the FR on the account.	If all the modules on the account are satisfied, the payment cannot post to any of the FR on IDRS, this may be for a business that might be filing for bankruptcy. Research to see if a bankruptcy account has been set up for the corporation (Chapter 13 liquidation trust) if no liquidation trust is found.	1. URC 8 the payment with a Nullifier Code of 40. 2. In the Remarks input "Cancel DLN and research further." This will be sent to Unidentified where they will send a letter to the taxpayer asking them to indicate where the payment needs to be applied.
G. Taxpayer's SSN is not available on the check.		1. Close with URC 8. 2. Request Rejects send to Unidentified to correspond with the Taxpayer.
G. Taxpayer's SSN is not available on the check.	2. IDRS shows FR 941, 940, 944 or 1120-02, and research shows no prior tax is owed.	1. URC 8 the payment with a Nullifier Code 49 to the taxpayer's SSN with a MFT of 30. 2. The tax year must be for December, never a mid-year (unless the taxpayer has an established fiscal filing year on their IMF account, research this using IMFOLI)
H. A payment has unposted and research using RTR shows the scanned image of a check that was received and the taxpayer indicates it is for estimated taxes, see note below.	IDRS shows 1065 FR only.	1. URC 8 code the payment with Nullifier code 49 to the taxpayer's SSN with an MFT of 30. 2. The tax year must be for December, never a mid-year (unless the taxpayer has an established fiscal filing year on their IMF

IF the UNP is a Payment	AND	THEN
		account, research this using IMFOLI).
I. Unable to locate taxpayer's SSN	1. Telephone number is on the taxpayer's check	Call taxpayer for SSN
I. Unable to locate taxpayer's SSN	2. Telephone number is not available on taxpayer's check	1. Close with URC 8. 2. Request Rejects send to Unidentified to correspond with the Taxpayer
I. Unable to locate taxpayer's SSN	3. IDRS shows FR 941, 940, 944 or 1065 and research shows no prior tax is owed.	1. URC 8 code the payment with Nullifier code 49 to the taxpayer's SSN with an MFT of 30. 2. The tax year must be for December, never a mid-year (unless the taxpayer has an established fiscal filing year on their IMF account, research this using IMFOLI).
J. A payment is received and the MFT does not match the FR on IDRS.		1. Research IDRS for a better EIN using the same name with the same MFT. 2. If one is found, then 6 code the payment to the correct EIN. 3. If research determines there is not another EIN, then 8 code the payment using Nullifier Code 40 and in the Remarks input "Cancel DLN and Research further."

Note: If taxpayer indicates on check that payment is for 1040 ES, do not apply payment to BMF modules, apply to 1040 MFT 30 appropriate tax year.

IRM 3.13.222.76(1) (B&C) & (2)(C) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(1) Use the following table to resolve this unpostable condition:

IF the UNP is a Payment for MFT 02	AND	THEN
A. BMFOLE shows a TC 076 with a PARA CD:A (indicating taxpayer elected to be a C Corporation).	The effective date matches the tax period for the payment, and the filing requirement on IDRS is Form 1065.	1. Input a TC 016 using CC BNCHG to remove the 1065 and input the filing requirement to a Form 1120. 2. Close with URC 0 and cycle appropriately.
B. BMFOLE shows a TC 076 with PARA CD:A.	The effective date is later than the tax period on the payment.	1. Correspond (using the appropriate letter) with the taxpayer informing them that the Form 8832 was not valid for the tax period of the payment. The letter must include the actions that will be taken if the taxpayer does not reply. 2. Request a corrected Form 8832 per Code of Federal Regulations 301-7701-3(b)(1). 3. Suspend the case for 45 days. ***See note for Payment and Return.**
C. IDRS does not show a TC 076 is present.		1. Correspond with the taxpayer, using the appropriate letter, informing the taxpayer we have no record of them filing the Form 8832. The letter must include the actions that will be taken if the taxpayer does not reply. 2. Suspend the case for 45 days. ***See note for Payment and Return.**
D. Taxpayer Replies.	1. With a Notice of Acceptance or an acceptable Form 8832.	Process the Form 8832, and 0 code the payment with the appropriate cycle.
D. Taxpayer Replies.	2. Form 8832 is not acceptable.	1. Process the Form 8832 according to instructions in IRM 3.13.2.27, **Form 8832**. 2. Close unpostable with URC 8.

IF the UNP is a Payment for MFT 02	AND	THEN
		3. Using the appropriate routing form, request Rejects to cancel the DLN and refund the payment to the taxpayer.
E. **No Reply**		1. Close with URC 8. 2. Using the appropriate routing form, request Rejects to cancel DLN and refund the payment to the taxpayer.

Note: If the return (TC 150) has also unposted on UPTIN or is on TXMODA, you must correspond with the taxpayer addressing both the return and the payment.

(2) Use the following table to resolve this unpostable condition:

IF the UNP is a Payment for MFT 06	AND	THEN
A. BMF has an MFT other than 06 and TC 076 is not present.	Account is a Partnership or LLC.	1. Input a TC 016 to change the filing requirement on IDRS to 1065. 2. Close with URC 0 and cycle appropriately.
B. Research on BMFOLE indicates a TC 076 is present with PARA CD:B and the effective date matches the tax period of the unpostable.		1. Input a TC 016 to change the filing requirement on IDRS to 1065. 2. Close with URC 0, and cycle appropriately.
C. BMFOLE shows a TC 076 with PARA CD:A, and the effective date matches the tax period on the payment.		1. Correspond (using the appropriate letter) with the taxpayer. The letter must include the actions that will be taken if the taxpayer does not reply. 2. Suspend the case for 45 days. *See note for Payment and Return
D. Taxpayer Replies.	1. Correspondence is received indicating a different MFT.	Close with URC 8 request Rejects renumber the DLN and post to the correct MFT.
D. Taxpayer Replies.	2. Sends in notification that Form 8832 was filed in	1. Process according to IRM 3.13.2.27.10, **Request to Withdraw**

IF the UNP is a Payment for MFT 06	AND	THEN
	error, and their request to withdraw the election is received before the due date of the election.	**Classification Election**. 2. Close UNP payment accordingly.
D. Taxpayer Replies.	3. Sends in notification that Form 8832 was filed in error, and their request to withdraw the election is received **after** the due date of the election, and the initial election was effective for the first day of the LLC existence.	1. Contact the taxpayer by phone if possible. Inform taxpayer they may change their classification for the next year by timely filing a Form 8832. 2. Close unpostable with URC 8. 3. Using the appropriate routing form, request Rejects to cancel the DLN and refund the payment.
D. Taxpayer Replies.	4. Sends in notification that Form 8832 was filed in error, and their request to withdraw the election is received **after** the due date of the election, and the initial election was not effective for the first day of the LLCs existence.	1. Contact the taxpayer by phone if possible. Inform taxpayer they cannot change their classification for the current year, they are not eligible to file Form 8832 to change their classification for 60 months; however, they may seek a waiver to the 60-month rule by requesting a Private Letter Ruling (PLR) from the Office of Chief Counsel, National Office. 2. Close unpostable with URC 8. 3. Using the appropriate routing form, request Rejects to cancel the DLN and refund the payment.
E. **No Reply**		1. Close with URC 8. 2. Using the appropriate routing form, request Rejects cancel the DLN and refund the payment.

IRM 3.13.222.79(5) (C&I) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(5) Please use the following chart to resolve this unpostable condition:

Note: Form 990-C is obsolete and can no longer be processed regardless of the tax period. All Form 990-C that are received will be converted to a Form 1120-C before processing.

IF	AND	THEN
A. The taxpayer filed Form 1120-C or the taxpayer filed Form 990-C and the return was converted to a Form 1120-C and there is indication the company is a co-op such as LCS, Ltd cooperative or Ltd Co-op.	The filing requirement code is other than 1120-20.	1. Input TC 016 to correct the filing requirement to 1120-20. 2. Close with URC 0 and cycle appropriately.
B. The taxpayer filed a Form 990-C and the return was converted to a Form 1120 instead of Form 1120-C.		1. Input TC 016 to correct the filing requirement to 1120-20 if needed. 2. Close with URC 8 and request Rejects to cancel DLN and renumber the form with Doc Code 03 (1120-C).
C. The taxpayer filed Form 1120 and the tax period is 200612 or later.	The filing requirement is for Form 1120-C (1120-20) or Form 990-C.	Correspond with the taxpayer to inform them they have filed the incorrect form per their exempt status. The letter must inform the taxpayer of what actions will be taken if the taxpayer does not reply. Suspend for 45 days.
D. Taxpayer replies with Form 1120-C.		Close with URC 8 and requests Rejects to cancel DLN and renumber new form with Doc Code 03.
E. Taxpayer replies they are now a Form 1120 filer (not Form 1120-C).		Input TC 022 to remove EO status. Close with URC 0 and cycle appropriately. Refer to 3.13.12.6.2.6 for the input of the TC 022.
F. **No reply**		Close with URC 8 and request Rejects to cancel DLN and forward to Files.
G. Form 1120 and the tax period is 200611 or prior.	The filing requirement code is 1120-20.	1. Input TC 016 to correct the filing requirement code to Form 1120. 2. Close with URC 0 and cycle appropriately.
H. Form 1120 and the tax period is 200611 or prior.	The filing requirement code is 990-C or there is an indication taxpayer files a Form 1120.	1. Input TC 016 to change the filing requirement code from 1120-20 to 1120-01. 2. Close with URC 0 and cycle appropriately.
I. The taxpayer filed a Form	The filing	Correspond with the taxpayer to

IF	AND	THEN
1120-C and there is no indication that the company is a co-op.	requirement code is other than 1120-20.	inform them they have filed the incorrect form and there is no record of their exempt status. The letter must inform the taxpayer of what actions will be taken if the taxpayer does not reply. Suspend for 45 days.
J. Taxpayer replies with Form 1120.		Close with URC 8 and requests Rejects to cancel DLN of 1120-C, renumber and process to a 1120.
K. **No reply**		Close with URC 8 and request Rejects to cancel DLN and forward to Files.

IRM 3.13.222.82(3) (C) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(3) The chart below will help to determine how to resolve UPC 332 RC 2:

IF	THEN
A. Research indicates the taxpayer's filing requirement is consistent with the unpostable return, and it is not a Form 1120-F.	Release using URC 0. **Example**: Taxpayer's FRC has been updated to Form 1120 and the unpostable return is a Form 1120.
B. TC 150s have not posted for Doc Code 66/67 (FRC 06).	1. Input TC 016 to correct the FRC. 2. Release using URC 0, and cycle as necessary.
C. TC 150s have posted for Doc Code 66/67.	1. Correspond with the taxpayer explaining our records indicate the taxpayer is required to file a Form 1120-F and request a signed copy for processing. Inform the taxpayer their form will be removed from processing if a response is not received. 2. Suspend the case for 45 days.
D. Taxpayer Replies with a Form 1120-F return.	1. Release using URC 8. 2. Request Rejects cancel the DLN of the unpostable return to remove the unpostable from SCCF.
E. **No Reply**	1. FRC is 06, release using URC 8 to cancel the DLN. 2. Using the appropriate routing slip, request Rejects to cancel DLN and re-file.
F. The return or extension	Prepare Form 3244 to remove the money and post

IF	THEN
(Form 7004) is received with a remittance.	to the Master File.

IRM 3.13.222.84(3) (D) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(3) The following chart lists different scenarios that will help resolve UPC 338 RC 3:

IF	THEN
A. A closed unpostable TC 060 is found with an effective date that agrees with the unpostable return tax period ending.	Correct the unpostable with URC 0.
B. An open unpostable TC 060 is found.	Use CC UPTIN to determine if the case is assigned, notify your manager that another unpostable is open.
C. A closed TC 060 is not found.	1. Request Research (BMFOLI) to verify the type of return the taxpayer has been filing. 2. If research shows a posted Form 1120-FSC for the immediate prior year, input a TC 060 with an effective date of the first verified posted Form 1120-FSC. 3. Correct the unpostable with URC 0. The unpostable return and TC 060 can be input in the same cycle.
D. Unable to resolve.	1. Correspond with the taxpayer requesting an approved Form 8279 or to complete Form 1120. 2. Suspend the case for 45 days.
E. The taxpayer responds with an approved Form 8279 or a letter with an effective date which matches the unpostable Form 1120-FSC.	1. Use CC BNCHG to input a TC 060 one cycle after TC 062 to reverse the correct effective date from the Form 8279. 2. Correct the unpostable with URC 0 and cycle appropriately.
F. If the taxpayer responds with a completed Form 1120.	Input URC 8, and have Rejects delete the DLN and attach Form 1120-FSC to the new Form 1120.

Note: No corporation may elect (Form 8279) to be an FSC or a small FSC after September 30, 2000. Once the election is made, it remains in effect until terminated or revoked. If a FSC has no foreign trade income for any five consecutive tax years,

beginning after December 21, 2001, the FSC will no longer be treated as a FSC for any tax year beginning after that five year period.

IRM 3.13.222.89(8) - Added paragraph with processing instructions on accounts with TC 971 AC 524. Renumbered remaining paragraphs.

IRM 3.13.222.89(9) - Removed paragraph B.

(8) The following chart lists different scenarios that will help resolve UPC 341 RC 1 with a TC 971 AC 524 on the account or Potential FAB EIN listed in the Sort name line:

IF	AND	THEN
A. The unpostable is a payment with a TC 971 AC 524 on the account.	1. The entity has been determined to be a legitimate entity.	1. Post the transactions to the correct account using the appropriate URC.
A. The unpostable is a payment with a TC 971 AC 524 on the account.	2. The entity has been determined to be a fabricated entity.	1. Close with URC 8. 2. Prepare Form 3244, Payment Posting Voucher or RTR (remittance Transaction Research System) print, and request Rejects, using the appropriate routing form, to refund the payment. Refer to IRM 3.13.222.15.
B. The unpostable is a tax return with a TC 971 AC 524 on the account.	1. The entity has been determined to be a legitimate entity.	1. Post the tax return to the correct account using the appropriate URC.
B. The unpostable is a tax return with a TC 971 AC 524 on the account.	2. The entity has been determined to be a fabricated entity.	1. Close with URC 8. 2. Request Rejects, using the appropriate routing form, to cancel the DLN and forward to Files.

(9) The following chart lists different scenarios that will help resolve UPC 341:

IF	AND	THEN
A. The unpostable is a payment or return.	1. The entities are the same under both EINs.	1. Do not reopen the account. 2. Close to the correct EIN with URC 6.
A. The unpostable is a payment or return.	2. The entities are different or not established.	Process according to procedures for UPC 301 IRM 3.13.222.42 or 303 IRM 3.13.222.45.

IRM 3.13.222.96(4) (I&L) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(4) The following chart lists different scenarios that will help resolve UPC 384 RC 1:

IF the UNP is a Form 8752 or associated payment, and	THEN
A. If the return indicates it is a final return and contains CCC "F".	Close with URC 0.
B. If the return indicates it is a final return and does not contain CCC "F".	Close with URC 6 with CCC "F" and edit the return with CCC "F".
C. The reason for the TC 057 cannot be determined.	ESTAB for TC 057 DLN to determine the cause of the TC 057.
D. The TC 057 was generated by the taxpayer terminating its IRC 444 election and the return is final.	1. Re-input the TC 055 (suppress notice with PSC>Z) with the original effective date. 2. Close with URC 6, with CCC F, and cycle appropriately.
E. The return is not Final and CCC "F" is present.	1. Re-input TC 055 (suppress notice with PSC>Z) with dummy Form 8716. 2. Close with URC 8. 3. Request Rejects to remove CCC "F".
F. The return is not final and the TC 057 has posted erroneously.	1. Re-input the TC 055 with dummy Form 8716 (suppress notice with PSC>Z). 2. Close with URC 0 and cycle appropriately.
G. The return was input as a Final return and the TC 057 was erroneously input, and the return is determined not to be a Final return.	1. Re-input the TC 055 with dummy Form 8716 (suppress notice with PSC>Z). 2. Close with URC 8. 3. Request that Rejects input the return without CCC "F".
H. A reversed TC 055 was for 1988 or the document was destroyed.	1. Determine the cause of the TC 057. ESTAB for the DLN of the TC 057, if necessary (unless it matches the TC 055 DLN. 2. Re-input a TC 055 with a Dummy Form 8716 (suppress notice with PSC>Z). 3. Close with URC 0, and cycle appropriately.
I. The FY cannot be determined.	1. Correspond with the taxpayer using the

IF the UNP is a Form 8752 or associated payment, and	THEN
	appropriate letter to determine if they are terminating their IRC 444 election. 2. Suspend the case for 45 days.
J. The taxpayer indicates the IRC 444 election is being terminated and a TC 057 is posted.	1. Re-input TC 055 with dummy Form 8716 (suppress notice with PSC>Z). 2. Close with URC 6 with a CCC "F" and cycle 2 weeks (The CCC "F" will generate a TC 057.
K. The election was not to be terminated.	1. Re-input TC 055 with dummy Form 8716 (suppress notice with PSC>Z). 2. Close with URC 0 and cycle appropriately.
L. No TC 055 is on the master file.	1. ESTAB for the Form 2553. 2. If the documents cannot be located, correspond (using the appropriate letter) with the taxpayer and request a copy of the accepted Form 8716. 3. Suspend the case for 45 days.
M. The taxpayer replies with an accepted Form 8716 or Notice of Acceptance.	1. Input TC 055 with dummy Form 8716 (suppress notice with PSC>Z). 2. Close with URC 0 and cycle appropriately.
N. **No reply**.	1. Close with URC 8 (Check UPTIN to see if money has unposted) 2. Request Rejects cancel the DLN and post the money to the Unidentified Remittance File to be refunded.

IRM 3.13.222.112.1(1) (C) - Updated suspense timeframe for correspondence from 60 days to 45 days.

(1) Undelivered correspondence initiated by Entity Unpostables will be returned to Entity Unpostables for research and correction of entity data. CCs ENMOD, BMFOL, INOLE, IRPTR, FINDE/FINDS can be used to try to locate a different address. The Secretary of State web sites may provide a good address. Research for another address under the XREF TIN. If address is found, re-mail notice in care of the

individual found from the XREF TIN. Only make one attempt to re-mail undeliverable. Use the following procedures:

If	Then
A. A different address is found.	1. Re-mail the correspondence to the new address, using the same letter required for the unpostable and inform taxpayer on how to obtain a Form 8822-B, without updating the address on Master File. • If the unpostable is closed re-mail the correspondence and envelope using a 2475C Letter without updating the address on Master File. • If the unpostable is open suspend the case again.
B. No address can be found.	1. Input TC 593 CC 082 on the current tax periods for all open FRCs. Input TC 971 Action Code 661 on current tax period, to generate Undeliverable (UD) indicator. • If unpostable is still open attach correspondence to case and close as a no reply per specific unpostable procedures. • If unpostable is closed destroy per local procedures.
C. The address has been updated showing it is already posted or pending and the unpostable is **open**.	1. Re-mail the correspondence to the new address, using the same letter required for the unpostable. 2. Re-suspend the case for 45 days.
D. The address has been updated showing it is already posted or pending and the unpostable is **closed**.	Re-mail the correspondence and envelope using a 2475C Letter to the new address.

Exhibit 3.13.222-11 - Added Country codes for American Samoa, Guam and Marshall Islands.

FOREIGN COUNTRY CODES			
Foreign Country	**"Country Code"**	**Foreign Country**	**"Country Code"**
− A −			
Abu Dubai	AE	Antigua and Barbuda	AC
Afghanistan	AF	Argentina	AR

FOREIGN COUNTRY CODES			
Foreign Country	**"Country Code"**	**Foreign Country**	**"Country Code"**
Akrotiri Sovereign Base Area	AX	Armenia	AM
Aland Island	AX	Aruba	AA
Albania	AL	Ascension	XA
Algeria	AG	Ashmore and Cartier Islands	AT
American Samoa	AQ	Australia	AS
Andorra	AN	Austria	AU
Angola	AO	Azerbaijan	AJ
Anguilla	AV	Azores	XZ
Antarctic Lands	FS		
Antarctica	AY		
– B –			
Bahamas, The	BF	Bolivia	BL
Bahrain	BA	Bonaire	BQ
Baker Island	FQ	Bosnia–Herzegovina	BK
Balearic Islands (Mallorca, etc.)	SP	Botswana	BC
Bangladesh	BG	Bouvet Island	BV
Barbados	BB	Brazil	BR
Barbuda	AC	Brazzaville (Capital of Rep. of Congo)	CF
Bassas da India	BS	British Indian Ocean Territory	IO
Belarus	BO	British Virgin Islands	VI
Belgium	BE	Brunei	BX
Belize	BH	Bulgaria	BU
Benin (Dahomey)	BN	Burkina Faso (Upper Volta)	UV
Bermuda	BD	Burma	BM
Bhutan	BT	Burundi	BY
– C –			
Caicos Islands	TK	Cocos (Keeling) Island	CK
Cambodia (Kampuchea)	CB	Colombia	CO
Cameroon	CM	Comoros	CN
Canada	CA	Congo, Republic of (Brazzaville)	CF
Canary Islands	XY	Congo, Democratic Republic of (Kinshasa / Zaire)	CG
Cape Verde	CV	Cook Island	CW
Cartier Island	AT	Coral Sea Islands Territory	CR
Cayman Islands	CJ	Costa Rica	CS
Central African Republic	CT	Cote d'Ivoire (Ivory Coast)	IV
Chad	CD	Croatia	HR

FOREIGN COUNTRY CODES			
Foreign Country	**"Country Code"**	**Foreign Country**	**"Country Code"**
Channel Islands	XC	Cuba	CU
Chile	CI	Curacao	NT
China, Peoples Republic of (Including, Inner Mongolia, Tibet and Manchuria)	CH	Cyprus	CY
Christmas Island (Indian Ocean)	KT	Czech Republic	EZ
Clipperton Islands	IP		
– D –			
Dem. People's Republic of Korea (North)	KN	Djibouti	DJ
Dem. Republic of Congo (Kinshasa / Zaire)	CG	Dominica	DO
Denmark	DA	Dominican Republic	DR
Dhekelia Sovereign Base Area	DX	Dubai	AE
– E –			
East Timor	TT	Equatorial Guinea	EK
Ecuador	EC	Eritrea	ER
Egypt	EG	Estonia	EN
EL Salvador	ES	Ethiopia	ET
Eleuthera Island	BF	Europa Island	EU
England	XE		
– F –			
Falkland Islands (Islas Malvinas)	FK	French Guiana	FG
Faroe Islands	FO	French Polynesia (Tahiti)	FP
Fiji Islands	FJ	French Southern and Antarctic Lands	FS
Finland	FI	French Southern Territories	TF
France	FR	Futuna	WF
– G –			
Gabon	GB	Greenland	GL
Gambia, The	GA	Grenada (Southern Grenadines)	GJ
Gaza Strip	GZ	Grenadines (St. Vincent)	VC
Georgia	GG	Guadeloupe	GP
Germany	GM	Guam	GQ
Ghana	GH	Guatemala	GT
Gibraltar	GI	Guernsey	GK
Glorioso Islands	GO	Guinea	GV
Great Britain (United Kingdom)	UK	Guinea-Bissau	PU
Greece	GR	Guyana	GY
– H –			

FOREIGN COUNTRY CODES			
Foreign Country	**"Country Code"**	**Foreign Country**	**"Country Code"**
Haiti	HA	Hong Kong	HK
Heard Island and McDonald Islands	HM	Howland Island	HQ
Holy See	VT	Hungary	HU
Honduras	HO		
– I –			
Iceland	IC	Ireland, Republic of (EIRE)	EI
India	IN	Isle of Man	IM
Indonesia (Including Bali, Belitung, Flores, Java, Moluccas, Sumatra, Timor)	ID	Israel	IS
Iran	IR	Italy	IT
Iraq	IZ		
– J –			
Jamaica	JM	Jersey	JE
Jan Mayen	JN	Johnston Atoll	JQ
Japan	JA	Jordan	JO
Jarvis Island	DQ	Juan De Nova Island	JU
– K –			
Kazakhstan	KZ	Korea, Republic of (South) (ONLY KOREA IS PRESENT)	KS
Kenya	KE	Kosovo	KV
Kingman Reef	KQ	Kurile Islands	RS
Kinshasa (Dem. Rep. of Congo)	CG	Kuwait	KU
Kiribati (Gilbert Island)	KR	Kyrgyzstan	KG
Korea, Democratic Peoples Republic (North)	KN		
– L –			
Laos	LA	Libya	LY
Latvia	LG	Liechtenstein	LS
Lebanon	LE	Lithuania	LH
Lesotho	LT	Luxembourg	LU
Liberia	LI		
– M –			
Macao	MO	McDonald Island	HM
Macau	MC	Mexico	MX
Macedonia (Former Yugoslav Republic of)	MK	Micronesia, Federal States of	FM
Madagascar (Malagasy Republic)	MA	Midway Islands	MQ
Malawi	MI	Miquelon	SB

FOREIGN COUNTRY CODES			
Foreign Country	**"Country Code"**	**Foreign Country**	**"Country Code"**
Malaysia	MY	Moldova	MD
Maldives	MV	Monaco	MN
Mali	ML	Mongolia	MG
Malta	MT	Montenegro	MJ
Marshall Islands	RM	Montserrat	MH
Martinique	MQ	Morocco	MO
Mauritania	MR	Mozambique	MZ
Mauritius	MP	Myanmar	MM
Mayotte	MF		
– N –			
Namibia	WA	Nicaragua	NU
Nauru	NR	Niger	NG
Navassa Island	BQ	Nigeria	NI
Nepal	NP	Niue	NE
Netherlands, The	NL	Norfolk Island	NF
Netherland Antilles	NT	North Korea	KN
Nevis	SC	Northern Ireland	XN
New Caledonia	NC	Norway	NO
New Zealand	NZ		
– O –			
Oman	MU	OTHER COUNTRY (Country not identified elsewhere)	XX
– P –			
Pakistan	PK	Peru	PE
Palestinian Territory, Occupied	PS	Philippines	RP
Palmyra Atoll	LQ	Pitcairn Island	PC
Panama	PM	Poland	PL
Papua New Guinea	PP	Portugal	PO
Paracel Island	PF	Principe (Sao Tome)	TP
Paraguay	PA		
– Q –			
Qatar (Katar)	QA		
– R –			
Redonda	VI	Romania	RO
Republic of Korea (South)	KS	Russia	RS
Republic of Singapore	SN	Rwanda	RW
Reunion	RE	Ryukyu Islands	JA
– S –			
Samoa	SM	Spain	SP
San Marino	SM	Spratly Islands	PG
Sao Tome and Principe	TP	Sri Lanka	CE
Sarawak	MY	St Barthelemy	TB

FOREIGN COUNTRY CODES			
Foreign Country	**"Country Code"**	**Foreign Country**	**"Country Code"**
Saudi Arabia	SA	St. Helena (Ascension Island and Tristan De Cunha Island Group)	SH
Scotland	XS	St. Kitts (St. Christopher and Nevis)	SC
Senegal	SG	St. Lucia	ST
Serbia	RI	St Maarten (Dutch Part)	SX
Seychelles	SE	St Martin (French Part)	RN
Sierra Leone	SL	St. Miquelon	SB
Singapore	SN	St. Pierre	SB
Slovak Republic	LO	St. Vincent and The Gernadines (Northern Grenadines)	VC
Slovakia	LO	Sudan	SU
Slovenia	SI	Suriname	NS
Solomon Island	BP	Svalbard (Spitsbergen)	SV
Somalia	SO	Swaziland	WZ
South Africa	SF	Sweden	SW
South Georgia and the South Sandwich Islands	SX	Switzerland	SZ
South Korea	KS	Syria	SY
South Sandwich Island	SX		
South Sudan	SS		
– T –			
Tahiti (French Polynesia)	FP	Tonga	TN
Taiwan	TW	Tortola	VI
Tajikistan	TI	Trinidad and Tobago	TD
Tanzania, United Republic of	TZ	Tristan Da Cunha	XT
Thailand	TH	Tromelin Island	TE
Timor, East	TT	Tunisia	TS
The Bahamas	BF	Turkey	TU
The Gambia	GA	Turkmenistan	TX
The Netherlands	NL	Turks and Caicos Islands	TK
Togo	TO	Tuvalu	TV
Tokelau	TL		
– U –			
Uganda	UG	United Kingdom (England, Wales, Scotland, Northern Ireland)	UK
Ukraine	UP	Uruguay	UY
United Arab Emirates	AE	Uzbekistan	UZ
– V –			
Vanuatu	NH	Vietnam	VM

FOREIGN COUNTRY CODES			
Foreign Country	**"Country Code"**	**Foreign Country**	**"Country Code"**
Vatican City	VT	Virgin Islands (British)	VI
Venezuela	VE		
– W –			
Wake Island	WQ	Western Sahara	WI
Wales	XW	Western Samoa	WS
Wallis and Futuna	WF	Windward Island	VC
West Bank	WE		
– Y –			
Yemen (Aden)	YM	Yugoslavia (Kosovo, Montenegro)	YI
– Z –			
Zaire (Democratic Republic of Congo)	CG	Zimbabwe	ZI
Zambia	ZA		