

IRM PROCEDURAL UPDATE

DATE: 04/01/2024

NUMBER: wi-03-0424-0464

SUBJECT: Form 4626 Correspondence

AFFECTED IRM(s)/SUBSECTION(s): 3.11.16.11.33

CHANGE(s):

IRM 3.11.16.11.33(1) - Added a Note regarding correspondence when Schedule K, Question 29c is marked "No" per SERP Feedback #18600 and #18603.

(1) If Question 29b is marked "Yes" or Question 29c is marked "No", Form 4626 must be attached. Correspond if Form 4626 is not attached.

Note: Do not correspond for Form 4626 if the entire return is non-taxable (e.g., the return is zeros, blank, shows no tax data etc.). Continue processing the return.