

IRM PROCEDURAL UPDATE

DATE: 05/10/2023

NUMBER: wi-21-0523-0618

SUBJECT: Signature and Address Change Guidance for Forms 94XX

AFFECTED IRM(s)/SUBSECTION(s): 21.7.2

CHANGE(s):

IRM 21.7.2.4.6 Added two new paragraphs with cross reference information for signature and address change guidance.

(1) Requests for adjustments or claims for refund of previously reported employment taxes must be filed on the appropriate adjusted employer's federal tax return or claim for refund. These forms include:

- Form 941-X
- Form 943-X
- Form 944-X
- Form 945-X
- Form CT-1X

Note: These forms are collectively referred to as "Forms 94XX" throughout this IRM.

(2) Category codes for these forms are shown in the following table.

| Form Filed | Category Code |
|--------------------------------|----------------------|
| 941-X or 941-X (PR) | 941X |
| 943-X or 943-X (PR) | 943X |
| 944-X, 944-X (PR) or 944X (SP) | 944X |
| 945-X | 945X |
| CT-1 X | CT1X |

Note: These forms age 45 days from the IRS received date and are **not** subject to Policy Statement 21-3 (formerly P-6-12) criteria.

(3) Previously, employers could use Form 941c to substantiate adjustment requests on current employment tax returns and use Form 843 (generally with Form 941c attached) to file claims for refund or abatement of employment taxes. Introduction of Forms 94XX had the following impact on the filing of Forms 941c and Forms 843:

- **Form 941c:** Obsolete for tax periods ending after December 31, 2008. See the appropriate subsection in IRM 21.7.2.4.6.7, *Exception Processing* —

Incorrect Filing, Including Forms Routed to AM from SP, for handling instructions if a Form 941c is received (e.g., see IRM 21.7.2.4.6.7.3, *Stand Alone Form 941c (including incorrectly filed Form 843)*, for handling instructions if an employer files using one of these forms instead of the required Form 94XX).

- **Form 843:** Employers are no longer permitted to use Form 843, *Claim for Refund and Request for Abatement*, to submit a claim for refund of employment taxes. Employers **may** still use Form 843 to request an abatement of penalties and/or interest.

Note: Employees who are unable to obtain reimbursement of over withheld social security and Medicare taxes from their employer may file Form 843 to obtain a refund. See IRM 21.7.2.4.6.4.2, *Excess Social Security and Medicare Tax Withheld — Employee Claims for Refund*, for additional information.

(4) Procedures and requirements for use of Forms 94XX were published in Treasury Decision (T.D.) 9405 which provided revised regulations. Employers may use either a claim process or an adjustment process to make corrections:

- The adjustment process **must** be used by the employer to report all corrections for underreported amounts.
- The adjustment process **may** be used by the employer to report corrections for overreported amounts **unless** the correction request is made within 90 days of the expiration of the period of limitations on credit or refund (meaning the Refund Statute Expiration Date or RSED).
- The claim process **may** be used to report corrections for overreported amounts if the employer is requesting a refund or abatement and **must** be used when a correction request for overreported amounts is made within 90 days of the RSED.

Note: To assist taxpayers in deciding which process they should use (adjustment or claim for refund), a flowchart was developed and is part of the Forms 94XX or instructions.

(5) If the employer selects the adjustment process by checking Box 1 in Part 1 of Form 94XX, the amount of any resulting overpayment will be applied as a credit to the tax period in which the adjustment form was filed.

Example: If an employer files a Form 941-X in February 2022 for an adjustment to their 202109 Form 941, the credit will be applied to their 202203 account.

Example: If an employer files a Form 943-X in February 2022 for an adjustment to their 202112 Form 943, the credit will be applied to their 202212 account.

Note: Overpayments arising from adjustments made under these procedures are subject to offset.

(6) If the employer selects the claim process by checking Box 2 in Part 1 of Form 94XX, the amount of any resulting overpayment will be refunded to the employer from the period being adjusted along with any allowable overpayment interest.

Example: If an employer files a Form 941-X in March 2022 claiming a refund for an overpayment on their 202109 Form 941, the overpayment will be refunded from the 202109 account.

Example: If an employer files a Form 943-X in March 2022 claiming a refund for an overpayment on their 202112 Form 943, the overpayment will be refunded from the 202112 account.

Note: Overpayments arising from adjustments made under these procedures are subject to offset.

(7) Per the regulations, employers who are making a correction for overreported amounts within 90 days of the expiration of the period of limitations on credit or refund (RSED) on the period being corrected, **must** submit a claim instead of an adjustment request. See IRM 21.7.2.4.6.5, *90 Day — Claim*, for more information on when to convert adjustment requests to claims and the form specific procedures found later in this IRM for handling instructions.

Example: If wages were paid on June 6, 2018, and an original employment tax return reporting those wages was filed on or by July 31, 2018, and the reported taxes were timely paid, then the period of limitations for assessment or for credit or refund would expire April 15, 2022. An adjusted return reporting an overpayment must be filed by January 17, 2022, the date which is 90 days before the expiration of the period of limitations on credit or refund. In this example, if the Form 94XX requesting correction via the adjustment process was filed after January 17, 2022, we would convert the adjustment request to a claim and inform the employer of that action.

(8) Employers who need to make corrections for both underreported and overreported amounts on the same tax period have two filing options:

- *Use the adjustment process and report both the underreported and overreported amounts on one Form 94XX.* If this option is selected, the employer may net the corrections and either pay the net balance due with the Form 94XX or have the net overpayment applied to the tax period in which the correction was filed.
- *Use the adjustment process to report the correction for underreported amounts and use the claim process to report the correction for overreported amounts.* In this situation, the employer must file separate Forms 94XX to report the underreported amounts and the overreported amounts. The entire underreported amount must be paid by the time they file the Form 94XX. It cannot be netted with the overreported amount reported on the separate Form 94XX. See IRM 21.7.2.4.6.9, *One Form 94XX Filed but Two Forms*

94XX were Required, and IRM 21.7.2.4.6.10, *Processing Multiple Forms 94XX Filed for the Same Tax Period*, for more information.

Note: Employers making corrections for both underreported and overreported amounts on the same tax period within 90 days of the RSED **must** file separate Forms 94XX as discussed in the second bulleted item above. They do not have the option of filing one Form 94XX # [REDACTED]

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(9) # [REDACTED]

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(10) A set of certifications is included on Forms 94XX:

- Employers are required to certify that they have filed, or will file, Forms W-2, or Form W-2 c, as required.
- Employers must complete all certifications that apply to the type of return they are filing and the corrections being made.

(11) Treasury regulations require the employer to explain in detail the grounds and facts relied upon to support each correction. The taxpayer is instructed to describe the events that caused the underreported or overreported wages, administrative errors or payroll errors.

Note: # [REDACTED]

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(12) A TC 971 AC 010 systemically generates when any Form 94XX is scanned into the Correspondence Imaging System (CIS). The generation of this transaction code sets either a -A or an E- freeze on the tax module which **must** be addressed:

- **-A freeze:** Released with a 29X (or 30X) adjustment. See IRM 21.5.6.4.2, *-A Freeze*, and the appropriate Form 94XX processing instructions found later in this IRM for more information.
- **E- freeze:** Released by posting of TC 150 or TC 971 transaction. See IRM 21.5.6.4.9, *E- Freeze*, and IRM 21.7.2.4.6.6, *Adjusted Employer's Tax Return or Claim for Refund Return Filed — No TC 150 Posted*, for more information.

Reminder: If a TC 971 AC 010 was not systemically posted **and** there is a TC 150 posted to the module, manually input a TC 971 AC 010 to set the -A freeze and post delay adjustment actions to ensure the resulting freeze is properly released.

Note: Also see the fourth paragraph of IRM 21.5.3.4.2, *Tax Decrease or Credit Increase*, when rejecting a Form 94XX.

(13) Blocking series "20" **must** be used when adjusting an account as a result of a Form 941-X, 943-X, 944-X, 945-X or CT-1X being filed.

Note: Blocking series 20 **must** also be used when adjusting accounts per instructions in IRM 21.7.2.4.6.7, *Exception Processing — Incorrect Filing, Including Forms Routed to AM from SP*.

Exception: Blocking series 98 (or blocking series 99 if the original return is attached) must be used when a Form 94XX is being disallowed and blocking series 15 (or blocking series 00 if the original return is attached) must be used when a Form 94XX is being "no considered". See IRM 21.5.3.4.6, *No Consideration and Disallowance of Claims and Amended Returns*, for additional information.

(14) The AM clerical function (or other campus designated function or employees) should review any Form 94XX received during the last month of a tax period to identify those that are requesting overpayments be applied to the current tax period. Processing of these Forms 94XX should be expedited to prevent the issuance of an incorrect balance due notice to the taxpayer as a result of the original return posting for the current period before the credit arising from the Form 94XX can be applied.

Note: The Instructions for the "X" forms encourage employers requesting an overpayment to be credited to a current tax period using the adjustment process to file their Form 94XX prior to the last month of the current tax period.

(15) For claims involving IRC 6020(b), see IRM 21.7.9.4.1.6, *Duplicate Filing Conditions Involving Returns Prepared Under IRC Section 6020(b)*.

(16) See IRM 21.7.2.4.6.11, *Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns*, for who may sign Forms 94XX (and Form 5884-C/Form 5884-D) and handling guidance for missing signatures.

(17) For handling guidance on address changes reported on Forms 94XX, see IRM 21.7.2.4.6.12, *Address Changes Reported on Form 94XX Amended/Adjusted Employment Tax Returns*.

IRM 21.7.2.4.6.11 Added new subsection with signature requirement guidance for amended employment tax returns.

Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns

(1) Forms 94XX must be signed in order to be considered processable. The table that follows provides guidance on who may sign Forms 94XX:

Any line marked with a # is for Official Use Only

| If | Then |
|--|--|
| Form 94XX filed by a corporation | <p>Any of these officers may sign the Form 94XX:</p> <ul style="list-style-type: none"> • President • Vice President • Other principal officer with authority to sign <p>Note: The signature on the Form 94XX is evidence that the officer is authorized to sign.</p> |
| Form 94XX filed by a partnership or Limited Liability Company (LLC) treated as a partnership (i.e., entity has MFT 06 filing requirements) | <p>Any partner, member or authorized officer may sign.</p> <p>Note: The signature on the Form 94XX is evidence that the individual is authorized to sign.</p> |
| Form 94XX filed by a sole-proprietor | <p>The owner may sign.</p> <p>Note: The signature on the Form 94XX is evidence that the individual is authorized to sign.</p> |
| Form 94XX filed by a single-member Limited Liability Company (LLC) treated as a disregarded entity for federal income tax purposes (i.e., account has no income tax return filing requirement) | <p>The owner/member of the LLC may sign or a principal officer duly authorized to sign</p> <p>Note: The signature on the Form 94XX is evidence that the individual is authorized to sign.</p> |
| Form 94XX filed by an exempt organization | <p>Any of these officers may sign:</p> <ul style="list-style-type: none"> • Executive Director • Director/President • Vice President • Treasurer • Assistant Treasurer • Chief Accounting Officer • Any other officer with authority to sign <p>Note: The signature on the Form 94XX is evidence that the officer is authorized to sign.</p> |
| Form 94XX filed by a trust or estate | <p>The fiduciary must sign.</p> <p>Note: The signature on the claim is evidence that the officer is authorized to sign.</p> |
| Form 94XX signed under a power of attorney | <p>Check Command Code CFINK to verify an authorization has been recorded for the individual signing the Form 94XX and authority to sign returns was granted.</p> <p>Note: If a Form 2848 is attached, consider the signature on the Form 94XX to be valid if there is</p> |

| | |
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| | an entry on Line 5a granting authority to sign returns. If the authorization has not been recorded, take action to forward the Form 2848 to the CAF operation as appropriate. |
| Form 94XX signed by a Reporting Agent (i.e., “attorney in fact”, “agent”, or other title indicating individual who signed acts for a Reporting Agent firm) | Check Command Code RFINK to verify an authorization has been recorded. Note: Reporting Agent authorizations on Form 8655 are made at the company/firm level. If there is a record of the Reporting Agent on RFINK, the signature on the Form 94XX is evidence that the individual has authority to sign for the Reporting Agent. |

Note: Form 5884-C and Form 5884-D signature requirements are the same as for Form 94XX.

(2) The following table provides guidance on handling common Form 94XX signature problems:

| If | And | Then |
|--|---|--|
| The Form 94XX is not signed | There are other conditions present which make the Form 94XX unprocessable | Reject the Form 94XX using Letter 4384C and identify all items required to perfect the filing. Advise the taxpayer to resubmit a signed, complete Form 94XX. |
| The Form 94XX is not signed but is otherwise processable | The Form 94XX reports a net tax increase or credit decrease | <ol style="list-style-type: none"> 1. Process the adjustment requested (as appropriate) and close the case. 2. Correspond for the missing signature (and any other missing information) using Letter 143C. Advise the taxpayer in the letter that we completed the changes requested on their Form 94XX (specify form type). See IRM 21.5.3.4.1, <i>Tax Increase or Credit Decrease Processing</i>, for more information. <p>Note: Letter 143C responses will be treated as a new case.</p> |
| The Form 94XX is not signed but is otherwise processable | The Form 94XX reports a net tax decrease or credit increase | Reject the Form 94XX using Letter 4384C and advise the taxpayer to resubmit a complete, signed Form 94XX. |

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| <p>The Form 94XX indicates the person who signed did so as per a power of attorney but there is no authorization recorded (could not be verified via CC CFINK) and there is no Form 2848 attached</p> | <p>The Form 94XX reports a net tax increase or credit decrease</p> | <ol style="list-style-type: none"> 1. Process the adjustment requested (as appropriate) and close the case. 2. Correspond for the taxpayer's signature (and any other missing information) using Letter 143C. Advise the taxpayer in the letter that we completed the changes requested on their Form 94XX (specify form type) but that we have no record the person who signed was authorized to do so. See IRM 21.5.3.4.1, Tax Increase or Credit Decrease Processing, for more information. <p>Note: Letter 143C responses will be treated as a new case.</p> |
| <p>The Form 94XX indicates the person who signed did so as per a power of attorney but there is no authorization recorded (could not be verified via CC CFINK)</p> | <p>The Form 94XX reports a net tax decrease or credit increase</p> | <p>Reject the Form 94XX using Letter 4384C. Advise the taxpayer in the letter that we have no record the person who signed the form was authorized to do so and request that they resubmit a complete Form 94XX (specify form type) signed by an individual authorized to do so for their business or organization.</p> |
| <p>The Form 94XX indicates the person who signed did so as a Reporting Agent (i.e., "attorney in fact", "agent", or other title indicating individual who signed acts for a Reporting Agent firm) but there is no authorization recorded (could not be verified via CC RFINK)</p> | <p>The Form 94XX reports a net tax increase or credit decrease</p> | <ol style="list-style-type: none"> 1. Process the adjustment requested (as appropriate) and close the case. 2. Correspond for the taxpayer's signature (and any other missing information) using Letter 143C. Advise the taxpayer in the letter that we completed the changes requested on their Form 94XX (specify form type) but that we have no record the person who signed was authorized to do so. See IRM 21.5.3.4.1, Tax Increase or Credit Decrease Processing, for more information. |

| | | |
|---|---|--|
| | | Note: Letter 143C responses will be treated as a new case. |
| The Form 94XX indicates the person who signed did so as a Reporting Agent (i.e., “attorney in fact”, “agent”, or other title indicating individual who signed acts for a Reporting Agent firm) but there is no authorization recorded (could not be verified via CC RFINK) | The Form 94XX reports a net tax decrease or credit increase | Reject the Form 94XX using Letter 4384C. Advise the taxpayer in the letter that we have no record the person who signed the form was authorized to do so and request that they resubmit a complete Form 94XX (specify form type) signed by an individual authorized to do so for their business or organization. |

Note: Rev. Proc. 2005-39 provides guidance on the use of facsimile signatures when filing Form 94X series employment tax returns. **Do not** reject Forms 94XX or correspond for a missing signature if the Form 94XX was signed by means of a rubber stamp, mechanical device, or computer software program.

Caution: When rejecting documents, extreme care must be taken to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope. See IRM 21.3.3.4.25, *Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors*, for additional information.

IRM 21.7.2.4.6.12 Added new subsection with guidance for handling address changes reported on amended employment tax returns.

(1) As per the instructions for Forms 94XX and guidance in Rev. Proc. 2010-16, the IRS will record changes of addresses reported on processable Forms 94XX. If the address shown on a Form 94XX is different than that shown on ENMOD, update the address via CC BNCHG.

(2) The following conditions and exceptions must be considered before making an address change:

- **Do not** update the address of record based on the filing of a Form 94XX if the Form 94XX is not signed. See IRM 21.7.2.4.6.11, *Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns*, for more information on who may sign Forms 94XX.
- If an address change was recorded after the filing date of the Form 94XX (verify by reviewing the address change cycle (ADR-CHG-CY) field on ENMOD), **do not** update the address of record.
- If the account shows a Z Freeze, review IRM 21.3.5-1, Referral IRM Research List, for referral guidance.

IRM 21.7.2.4.7.6.2(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 941-X are complete, such as:

- Name, address, and EIN
- Type of return being corrected
- Quarter being corrected
- Calendar year being corrected
- Box 2 in Part 1 is checked
- Box 3 and the applicable certification is checked on line 5a, 5b, 5c or 5d in Part 2 (if required; see exception criteria in (3) below).
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

IRM 21.7.2.4.7.6.3(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 941-X are complete, such as:

- Name, address, and EIN
- Type of return being corrected
- Quarter being corrected
- Calendar year being corrected
- Box 1 in Part 1 is checked
- Box 3 is checked in Part 2
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

Note: See (3) and (4) of IRM 21.5.3.4.1, *Tax Increase or Credit Decrease Processing*, if the Form 941-X is missing required information. #

[Redacted text block]

IRM 21.7.2.4.8.3.1(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 943-X are complete, such as:

- Name, address, and EIN
- Calendar year being corrected
- Box 1 in Part 1 is checked
- Box 3 and the applicable certification is checked on line 4a, 4b or 4c in Part 2 (if required; see exception criteria in (3) below).
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

IRM 21.7.2.4.8.3.2(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 943-X are complete, such as:

- Name, address, and EIN
- Calendar year being corrected
- Box 2 in Part 1 is checked
- Box 3 and the applicable certification is checked on line 5a, 5b, 5c or 5d in Part 2 (if required; see exception criteria in (3) below).
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

IRM 21.7.2.4.8.3.3(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 943-X are complete, such as:

- Name, address, and EIN
- Calendar year being corrected
- Box 1 in Part 1 is checked
- Box 3 is checked in Part 2
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

Note: See (3) and (4) of IRM 21.5.3.4.1, *Tax Increase or Credit Decrease Processing*, if the Form 943-X is missing required information. # [REDACTED]

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IRM 21.7.2.4.9.4.1(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 944-X are complete, such as:

- Name, address, and EIN
- Type of return being corrected
- Calendar year being corrected
- Box 1 in Part 1 is checked
- Box 3 and the applicable certification is checked on line 4a, 4b or 4c in Part 2 (if required; see exception criteria in (3) below).
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

IRM 21.7.2.4.9.4.2(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 944-X are complete, such as:

- Name, address, and EIN
- Type of return being corrected
- Calendar year being corrected
- Box 2 in Part 1 is checked
- Box 3 and the applicable certification is checked on line 5a, 5b, 5c or 5d in Part 2 (if required; see exception criteria in (3) below).
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

IRM 21.7.2.4.9.4.3(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 944-X are complete, such as:

- Name, address, and EIN
- Type of return being corrected
- Calendar year being corrected
- Box 1 in Part 1 is checked
- Box 3 is checked in Part 2
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

Note: See (3) and (4) of IRM 21.5.3.4.1, *Tax Increase or Credit Decrease Processing*, if the Form 944-X is missing required information. #



IRM 21.7.2.4.10.1.1(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 945-X are complete, such as:

- Name, address, and EIN
- Calendar year being corrected
- Box 1 in Part 1 is checked
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

IRM 21.7.2.4.10.1.2(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 945-X are complete, such as:

- Name, address, and EIN
- Calendar year being corrected
- Box 2 in Part 1 is checked
- Detailed explanation (see IRM 21.7.2.4.6 (11))

- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

IRM 21.7.2.4.10.1.3(2) Added cross reference to enhanced signature requirement information.

(2) Verify all required items on Form 945-X are complete, such as:

- Name, address, and EIN
- Calendar year being corrected
- Box 1 in Part 1 is checked
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

Note: See (3) and (4) of IRM 21.5.3.4.1, *Tax Increase or Credit Decrease Processing*, if the Form 945-X is missing required information. #



IRM 21.7.2.5.22.3(9) Clarified text and revised cross reference to enhanced signature requirement information.

(9) Verify the following items to ensure the Form 5884-C is complete for processing:

1. Verify the entity information (EIN, organization name, and address) entered on the Form 5884-C matches IRS records.
2. Verify there are entries in lines 4a/4b and/or 5a/5b, in lines 6 through 10, and in either line 11 or 12, as appropriate.
3. Verify the Form 5884-C is signed. Form 5884-C signature requirements are the same as for Form 94XX. See IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures.
4. Verify the tax form and tax period for which the Form 5884-C was filed. If blocks on lines 2 and/or 3 are not marked, attempt to determine the correct tax form and tax period by comparing the line 9 entry to posted return data. If not found, make two attempts to contact the taxpayer by phone (if a telephone number is available) for the missing information. Otherwise, if the contact was unsuccessful or if no telephone number is available, reject the Form 5884-C with Letter 916C.

5. Compare the entry on line 9 to the appropriate wage/tips figure(s) on the account being adjusted. Math verify lines 10 and 11 (**only**) to ensure the claim amount does not exceed the employer share of social security tax for the claim period. #



IRM 21.7.2.5.22.4(9) Clarified text and revised cross reference to enhanced signature requirement information.

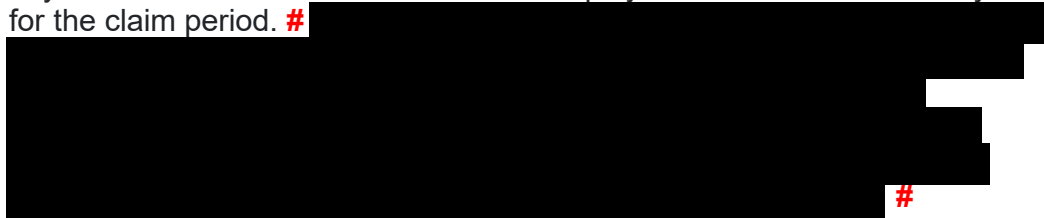
(9) Verify the following items to ensure the Form 5884-D is complete for processing:

1. Verify the entity information (EIN, organization name, and address) entered on the Form 5884-D matches IRS records.
2. Verify the Form 5884-D is signed. Form 5884-D signature requirements are the same as for Form 94XX. See IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures.
3. Verify either Line 2a or Line 2b is checked "yes":
 - If neither line is checked "yes", make two attempts to contact the taxpayer by phone (if a telephone number is available) for the missing information. Otherwise, if the contact was unsuccessful or if no telephone number is available, reject the Form 5884-D with Letter 916C and indicate in the letter that an entry on Line 2a and/or 2b is required for form processing purposes.
 - If both lines are checked "no", "no consider" the Form 5884-D and indicate in Letter 916C that based on their entries on Lines 2a and 2b that they are not eligible to claim the credit.
4. Verify information has been entered in line 3 as follows:
 - If there is an entry in column a, verify it corresponds to a qualified disaster zone listed in the *Instructions for Form 5884-D*.
 - If there is a valid entry in column a, but no entry in column b, continue processing the Form 5884-D.
 - If there is an entry in column b but no entry in column a, review the list of qualified disaster zones in the *Instructions for Form 5884-D*. If the correct qualified disaster zone can be determined, continue processing the Form 5884-D. If not, make two attempts to contact the taxpayer by phone (if a telephone number is available) for the missing information. Otherwise, if the contact was unsuccessful or if no telephone number is available, reject the Form 5884-C with Letter 916C and indicate in the letter that an entries in all three columns of line 3 on Form 5884-D are required for form processing purposes.
 - If there is no entry in column b **and** no entry in column a, make two attempts

to contact the taxpayer by phone (if a telephone number is available) for the missing information. Otherwise, if the contact was unsuccessful or if no telephone number is available, reject the Form 5884-D with Letter 916C and indicate in the letter that an entries in all three columns of line 3 on Form 5884-D are required for form processing purposes.

- If there is no entry in column c, make two attempts to contact the taxpayer by phone (if a telephone number is available) for the missing information. Otherwise, if the contact was unsuccessful or if no telephone number is available, reject the Form 5884-D with Letter 916C and indicate in the letter that an entries in all three columns of line 3 on Form 5884-D are required for form processing purposes.

5. Verify the tax form and tax period for which the Form 5884-D was filed.
 - If blocks on lines 4 and/or 5 are not marked, attempt to determine the correct tax form and tax period by comparing the Line 10 entry to posted return data. If not found, make two attempts to contact the taxpayer by phone (if a telephone number is available) for the missing information. Otherwise, if the contact was unsuccessful or if no telephone number is available, reject the Form 5884-D with Letter 916C.
 - If the Form 5884-D was not filed for a valid tax form/tax period, formally disallow the claim and issue Letter 105C as appropriate.
6. Verify there are entries in Lines 6a and 6b, Line 7, and Lines 10, 11a, and 11d, and in either Line 12 or Line 13, as appropriate (Lines 8 and 9 are only required to account for carryforwards and may not be completed on every Form 5884-D). If there are missing required entries that cannot be mathematically perfected, make two attempts to contact the taxpayer by phone (if a telephone number is available) for the missing information. Otherwise, if the contact was unsuccessful or if no telephone number is available, reject the Form 5884-D with Letter 916C and indicate in the letter which required Form 5884-D entries were missing.
7. Multiply the number entered on Line 7 by \$6,000.
8. Multiply the **lesser** (smaller) of the amount reported on Line 6a or the amount calculated in Step 7 above by 40% (0.40). Use the **lesser** (smaller) of this calculated amount or the amount entered on Line 6b for continued verification in Step 9 and Step 10 below.
9. If there is an entry on Line 8, math verify Line 9 or Line 13 as appropriate.
10. Compare the entry on Line 10 to the appropriate wage/tips figure(s) on the account being adjusted. Math verify Lines 9, 10, 11a, 11d and 12 to ensure any claim amount does not exceed the employer share of social security tax for the claim period. #



IRM 21.7.2.6.5.10.1(1) Added cross reference to enhanced signature requirement information.

(1) Verify all required items on Form CT-1X are complete, such as:

- Name, address, and EIN
- Calendar year being corrected
- Box 1 in Part 1 is checked
- Box 3 and the applicable certification is checked on line 4a, 4b or 4c in Part 2 (if required; see exception criteria in (2) below).
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

IRM 21.7.2.6.5.10.2(1) Added cross reference to enhanced signature requirement information.

(1) Verify all required items on Form CT-1X are complete, such as:

- Name, address, and EIN
- Calendar year being corrected
- Box 2 in Part 1 is checked
- Box 3 and the applicable certification is checked on line 5a, 5b, 5c or 5d in Part 2 (if required; see exception criteria in (2) below).
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

IRM 21.7.2.6.5.10.3(1) Added cross reference to enhanced signature requirement information.

(1) Verify all required items on Form CT-1X are complete, such as:

- Name, address, and EIN
- Calendar year being corrected
- Box 1 in Part 1 is checked
- Box 3 is checked in Part 2
- Detailed explanation (see IRM 21.7.2.4.6 (11))
- Signature (see IRM 21.7.2.4.6.11, **Signature Requirements for Form 94XX Amended/Adjusted Employment Tax Returns**, for who may sign and handling guidance for missing signatures).

Note: See (3) and (4) of IRM 21.5.3.4.1, *Tax Increase or Credit Decrease Processing*, if the Form CT-1X is missing required information. #

[Redacted]

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