

IRM PROCEDURAL UPDATE

DATE: 10/02/2023

NUMBER: wi-21-1023-0982

SUBJECT: Updated IDRS Numbers; Clarified Micro-Captive Guidance

AFFECTED IRM(s)/SUBSECTION(s): 21.7.4

CHANGE(s):

IRM 21.7.4.4.2.8.1.1(5) Updated IDRS number from 0430469845 to 0445160144 based on SERP Feedback 12799.

(5) Erroneous penalty assessments may be abated in any functional area whenever identified. If a taxpayer calls or corresponds regarding where to file the request, instruct him to file the request at the address below. If an abatement request is received at another site and it is a CII case, reassign to 0445160144. OAMC employees should not reassign to this number but work these cases per the procedures in paragraphs 7 - 10 below. If not in CII, forward all other requests to OAMC:

Internal Revenue Service
1973 N. Rulon White Blvd.
Mail Stop 6552
Ogden, UT 84404

IRM 21.7.4.4.4.11.1(11) Updated incorrect reference in paragraph 11 to refer to BMF Entity Unit information in paragraph 11. Reference now reads to refer to BMF Entity Unit information in paragraph 8 based on SERP Feedback 12822.

(11) Review the account to determine the reason the election has not posted. Research CC ENMOD for a Letter 312C, *S Corporation Election (F2553), Revocation, or Termination Incomplete for Processing and/or Not Timely Filed*. Instruct the taxpayer to fax the requested missing information listed in the Letter 312C. If the account shows an unpostable condition related to the processing of the election, determine what is needed to complete the processing of Form 2553. Request a copy of Form 2553 from the taxpayer if necessary and prepare a Form e-4442/4442, *Inquiry Referral*, to the BMF Entity unit listed in paragraph (8), including any faxed information received from the taxpayer.

IRM 21.7.4.4.4.11.6(6) Updated IDRS number from 0241326771 to 0244374812 based on SERP Feedback 12386.

(6) Form 1120-IC-DISC is processed as NMF. The MFT is 23 and the tax class is 6. See IRM 21.7.12.7.2 through IRM 21.7.12.7.2.3, for more information on Form 1120-IC-DISC. Route loose Form 1120-IC-DISC to the Cincinnati Campus, Stop 6111G. If CII case, reassign to 0244374812. Instruct taxpayers to file Form 1120-IC-DISC at the Kansas City campus at the following address:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999

IRM 21.7.4.4.4.20(3) Removed sentence to follow normal amended return procedures. Instruction to follow IRM 21.5.3 General Claims Procedures added in paragraph (4).

(3) ICT scans BMF amended returns into CII under category code SPC0. Upon receipt of the amended return, if it is not controlled with the correct category code, employees must change it to SPC0 prior to closing. See IRM 21.3.1.6.65, *Letter 6336, Micro-Captive Insurance, Soft Notice*, for more information regarding IMF amended returns.

IRM 21.7.4.4.4.20(4) Added link to IRM 21.5.3 General Claims Procedures for instruction on adjusting Micro-Captive Insurance Amended Returns. Removed mailing address for other statements/correspondence related to micro-captive insurance.

(4) For instructions on adjusting these cases, see IRM 21.5.3, General Claims Procedures.

IRM 21.7.4.4.8.3.5(14) Updated IDRS number for reassignment of CII cases from 0445160144 to 0444281365.

(14) For corporations, partnerships, S corporations, and amended Forms 1041 - Employees follow procedures in IRM 21.5.3-2, for suspending Form 6765, or Form 3800 Research Credit Claims to CATA. See the chart below for routing procedures.

If received	Then
In site other than Ogden	Prepare a Form 3210 Transmittal, and route to: Ogden Accounts Management,

	Mail Stop OSC 6755 For CII cases, reassign to 0444281365
In Ogden	For all Research Credit Claims in CII, reassign to 0444281365 Note: If a Large Corp Indicator (LCI) is on the account, the Research Credit Claim SME will coordinate the processing of the claim with Large Corp.
In Ogden BMFX Returns, the Research Credit Claim SME	Suspends the claim to Exam 2CATA using the following reasons: <ul style="list-style-type: none"> • LM = CII: HQ Reserve 5 • SB = CII: Research Credit

IRM 21.7.4.4.9.3.3(2) Updated IDRS number from 0435140576 to 0435240576 based on SERP Feedback 13246.

(2) Route any amended return that meets the criteria in paragraph (1) directly above, to the Large Corp unit in Cincinnati or Ogden, with the exception of the Form 1139 applications received requesting Corp. AMT refunds. See below for the specific reassignment numbers.

- Cincinnati - Route to Large Corp, Stop 537G, Team D402. Reassign these cases to IDRS number 0235226918.
- Ogden - Assign or reassign scanned CII cases to IDRS number 0435240576.