

IRM PROCEDURAL UPDATE

DATE: 12/19/2023

NUMBER: wi-21-1223-1200

SUBJECT: Update to Entity Change Procedures for Incarcerated taxpayers when a prisoner number is not available; Changed "deceased" to "DECD" for consistency with other IRMs; Corrected links to CP Notices.

AFFECTED IRM(s)/SUBSECTION(s): 21.3.3

CHANGE(s):

IRM 21.3.3.4.16.6 Updated the word, "deceased", in the section to "DECD" to be consistent with other IRMs. Update due to SERP Feedback 14489.

(1) If one spouse has died since the joint return was filed, enter **DECD** after the decedent's name, address the correspondence as discussed in the paragraphs below.

(2) If the Service has not been notified as to the existence of a fiduciary relationship, a letter is addressed as follows:

John Brown, DECD,
and Mary Brown
John and Mary Brown's last known address

(3) If the Service has been notified as to the existence of a fiduciary relationship, a second copy of the C-Letter must be prepared, addressed as follows:

John Brown, DECD,
Richard Doe, Executor, and Mary Brown
Richard Doe's address

and

John Brown, DECD,
Richard Doe, Executor and Mary Brown
Mary Brown 's last known address

(4) "Surviving Spouse" may also be added after the name (Mary Brown in the above examples).

Exception: Compliance employees **only** - See IRM 5.5.4, Collecting Actions on Insolvency and Decedent Cases, when filing a Notice of Federal tax Lien (NFTL),

and notices such as a final demand letter or Collection Due Process (CDP) notice for specific guidance when corresponding on a decedent account.

IRM 21.3.3.4.16.7 Updated verbiage to allow update of the prisoner number to the second name line, if the information is available. Corrected the word "unpostable" to "undeliverable". Updated IRM reference to IRM 21.2.4.3.6, Undeliverable Correspondence. Update due to SERP Feedback 14695.

(1) Correspondence from an incarcerated taxpayer can be identified by one of the following indicators (this list is not all inclusive):

- A prisoner ID number is following the taxpayer's name
- The return address is a correctional facility
- The envelope is stamped indicating this is prisoner correspondence
- A taxpayer statement is enclosed stating they are incarcerated

(2) When it is necessary to respond to an incarcerated person, take the following steps:

- If a prison address is provided by the taxpayer or authorized representative with signed correspondence or a signed address change form, update the address on IDRS. Also update the prisoner number, if available, on the secondary name line at the same time the address is updated to avoid undeliverables. See paragraph 4, note in IRM 21.2.4.3.6, Undeliverable Correspondence, for more information.
- Do not update the prison address on IDRS or send confidential information to a prison address if the request is from a third party. See IRM 5.19.2.6.4.5.7, IMF Response Taxpayer Incarcerated, for more information.
- If the case is closed in CII, capture the letter per IRM 21.5.1.5.1(8), CII General Guidelines.