IRM PROCEDURAL UPDATE

DATE: 02/06/2024

NUMBER: wi-03-0224-0207

SUBJECT: Branch Name Change; Address TC 014 Clarification

AFFECTED IRM(s)/SUBSECTION(s): 3.11.249

CHANGE(s):

IRM 3.11.249.1(4) - Changed Paper Processing Branch to Return Processing Branch.

(4) Program Owner: Return Processing Branch, Business Master File (BMF) Section

IRM 3.11.249.1.3(1) - Changed Paper Processing Branch to Return Processing Branch.

(1) Submission Processing (SP), Return Processing Branch (PPB), BMF Code and Edit (C&E) and Error Resolution System (ERS) Section is responsible for the content in this IRM. The BMF Code and Edit analyst makes updates as needed and revises content once a year effective January 1st of each calendar year.

IRM 3.11.249.10.4(2) d. - Clarified TC 014 procedures with "Pull the return for research/input of TC 014 by the Code and Edit Research Clerk." Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address.

(2) Ensure the "In-Care-Of" name is in the proper location:

"In-Care-Of" Name

If	Then
a. The "In-Care-Of" name is on the street address line preceding the street address,	Do not edit.
b. The "In-Care-Of" name is above the first name line or below the street address,	Arrow the "In-Care-Of" name so it appears below the first name line and above the street address.
c. The "In-Care-Of" name is shown on an attachment,	Edit the "In-Care-Of" name above the street address beginning with the "%" or "c/o" in the first position.

d. The street address for the "In-Care-Of" name is different from the street address of the Form 8752,	1. Arrow the "In-Care-Of" street address below the "In-Care-Of" name or edit the "In-Care-Of" street address below the "In-Care-Of" name if located on an attachment. 2. Circle the street address. 3. Notate "TC 014" in the upper left margin. 4. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. **Note:** A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.

Note: Always circle the "In-Care-Of" symbol ("c/o" or "%") if it is present with an address. **Do not** use the ampersand (&) and the percent sign (%) when editing address information.

IRM 3.11.249.10.5(2) - Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address.

(2) A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.

Note: BMF ISRP is not programmed for a mailing address and a location address. A TC 014 must be input into IDRS to capture both a location address and mailing address.

IRM 3.11.249.10.5(3) e. - Clarified TC 014 procedures with "Pull the return for research/input of TC 014 by the Code and Edit Research Clerk." Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address.

IRM 3.11.249.10.5(3) f. - Clarified TC 014 procedures with "Pull the return for research/input of TC 014 by the Code and Edit Research Clerk." Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address.

IRM 3.11.249.10.5(3) g. - Clarified TC 014 procedures with "Pull the return for research/input of TC 014 by the Code and Edit Research Clerk." Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address.

IRM 3.11.249.10.5(3)m. - Removed the address information because it is duplicate information.

(3) Perfect the address as follows:

Domestic Address

If	And	Then
a. The address has information other than a street address or P.O. Box,		No perfection is necessary. ISRP will enter the complete address.
b. An attachment shows the address was changed,		Edit the new address in the Entity section of the return.
c. Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	All apply: • Mailing address information is the same, • Form 8822/8822-B, Line 7, does not list a location address, • No entry on Form 8822-B, Lines 8 or 9,	Take no action and continue processing.
d. Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	Any applies: • Mailing address information is different, • Form 8822 or Form 8822-B, Line 7, lists a location address, • Form 8822-B, Lines 8 or 9, have an entry,	Detach Form 8822 (or Form 8822-B) and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal. **Note:** Edit the new address to return before routing.
e. Both a P.O. Box and street address are shown,		1. Notate "TC 014" in the upper left margin. 2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. **Note:** A TC 014 must be input to retain the street address as a

		location address and the P.O. Box as the mailing address.
f. Two street addresses are shown,		1. Underline the second street address. 2. Notate "TC 014" in the upper left margin. 3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. **Note:** A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.
g. One street address is shown,	The taxpayer changed the address to a P.O. Box,	1. Notate "TC 014" in the upper left margin. 2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. **Note:** A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.
h. The city and state are not shown on the return but are shown on an attachment,		Edit the city and state in the Entity section of the return.
i. The city and state are not shown on the return or an attachment,		1. Research using Integrated Data Retrieval System (IDRS) (e.g., CC INOLE) or local procedures. 2. Edit the city and state in the Entity section of the return. **Note:** Refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.
j. The ZIP Code is missing or illegible,	Is not available from the return or attachments,	See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to determine the ZIP Code. **Note:** Edit the three digits followed

		by "01" of the first ZIP Code listed for the applicable state (e.g., "99501" for Alaska).
k. Only the first three digits of the ZIP Code can be determined,		Edit "01" for the fourth and fifth digits.
l. It is necessary to edit the street address,		See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for current Address/Street Abbreviations.

Exhibit 3.11.249-2 - Changed Paper Processing Branch to Return Processing Branch.

The table lists commonly used acronyms, abbreviations and their definitions.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
ADP	Automated Data Processing (formerly Automatic Data Processing)
AM	Accounts Management
AMRH	Accounts Maintenance Research
APO	Army Post Office
BBTS	Batch Block Tracking System
BMF	Business Master File
c/o	care of
C&E	Code and Edit
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CC	Command Code
CCC	Computer Condition Code
CDP	Collection Due Process
CFR	Code of Federal Regulations
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CP	Computer Paragraph
CPA	Certified Public Accountant
CSCO	Compliance Services Collection Operations
CTDWA	Control-D WebAccess
DLN	Document Locator Number
DPO	Diplomatic Post Office
DPO	Document Perfection Operation
Dr.	Doctor

DUPFS	Duplicate Filings
EEFax	Enterprise Electronic Fax
e.g.	For Example
EIN	Employer Identification Number
E-mail	Electronic Mail
EQSP	Embedded Quality Submission Processing
ERS	Error Resolution System
etc.	et cetera
Exam	Examination
Fax	Facsimile
FedEx	Federal Express Corporation
FLC	File Location Code
FPO	Fleet Post Office
FRC	Federal Records Center
FRP	Frivolous Return Program
FTF	Failure To File
FTP	Failure To Pay
FY	Fiscal Year
http	HyperText Transfer (or Transport) Protocol
ICS	Integrated Collection System
ICT	Image Control Team
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
ISRP	Integrated Submission and Remittance Processing
IMF	Individual Master File
IPU	IRM Procedural Update
IRC	Internal Revenue Code
IRS	Internal Revenue Service
IT	Information Technology
KCSPC	Kansas City Submission Processing Campus or Kansas City Submission Processing Center
LB&I	Large Business and International
MFT	Master File Tax
N/A	Not Applicable
NDC	National Distribution Center
N/R	Non-Remittance
OMB	Office of Management and Budget
OSPC	Ogden Submission Processing Campus or Ogden Submission Processing Center
P/I	Penalty and Interest
PTIN	Preparer Tax Identification Number
P.O.	Post Office
POA	Power of Attorney
PSC	Personal Service Corporation
PY	Prior Year

R&C	Receipt and Control
Rev. Proc.	Revenue Procedure
RICS	Return Integrity and Compliance Services
RPB	Return Processing Branch
RRA98	Restructuring and Reform Act of 1998
SB/SE	Small Business/Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SLA	Service Level Agreement
SME	Subject Matter Expert
SP	Submission Processing
SPDC	Submission Processing Design Center
SSN	Social Security Number
T Lines	Transcription Lines
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TE	Tax Examiner
TEGE	Tax Exempt Government Entities
TIA	Tax Information Authorization
TIN	Taxpayer Identification Number
TP	Taxpayer
TRPRT	Tax Return Print
U.S.	United States
UCC	Uniform Commercial Code
UPS	United Parcel Service
USC	United States Code
USPS	United States Postal Service
W&I	Wage and Investment
W/R	With Remittance
YYMM	Year, Month
ZIP	Zone Improvement Plan

Note: The above list may not be all-inclusive.