



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.2.5

JUNE 16, 2017

## EFFECTIVE DATE

(06-16-2017)

## PURPOSE

- (1) This obsoletes IRM 21.2.5, Systems and Research Programs, Miscellaneous Forms and Processing.

## MATERIAL CHANGES

- (1) The Systems and Research Programs, Miscellaneous Forms and Processing content has either been moved to other IRMs, can be located in other IRMs or the procedures have been obsoleted.

IRM 21.2.5 Section:	Procedures have moved or Currently Exist:
21.2.5.4.1.1.1 Loose W-2/Form 1099R	IRM 21.1.7.6, Forms Routing Guide; IRM 4.19.8.3.2.2, CAWR Loose Forms W-2; IRM 1.4.22.2.6, Loose Form W-2 and Form 8922; IRM 21.5.1.4.4, Processing of Loose Forms and Schedules
21.2.5.4.1.1.2 Loose IMF Form W-2/Form 1099R - No Return Filed/Income Not Reported	IRM 21.5.1.4.4, Processing of Loose Forms and Schedules
21.2.5.4.1.1.3, Undelivered Withholding Statements	IRM 5.19.11, Processing of Undeliverable Mail
21.2.5.4.1.1.4 CP 177	Obsolete: Notice is no longer valid
21.2.5.4.1.1.5 CP 194	IRM 20.1.4.15 CP Notices (Possible FTD Penalty)
21.2.5.4.1.1.6 Non-Negotiable Remittances (1040X)	IRM 21.5.3.4.16.14, Non-Negotiable Remittances
21.2.5.4.1.1.7 Claims Processing (Form 1040X)	IRM 21.5.3.4, General Claims Processing
21.2.5.4.1.1.8 Certification Forms Received From Withholding Agents	IRM 21.8.5.3, Form 8828-B Withholding Certificate; Background
21.2.5.4.1.1.9 Foreign Information Documents Received as Attachments to Returns	IRM 21.8.1, IMF International Adjustments; IRM 21.8.2, BMF Adjustments and IRM 21.712, Business Tax Returns and Non-Master File (NMF) Adjustments

21.2.5.4.1.1.10 Passive Foreign Investment Company (PFIC) Elections	IRM 21.7.4.4.11, Form 8621, Return by Shareholder of a Passive Foreign Investment or Qualified Electing Fund
21.2.5.4.2 Corporate Dissolution - Liquidation Form 966	IRM 21.7.4, Income Taxes/ Information Returns
21.2.5.4.3 IRC 6905	Refers to Form 5495, Request for Discharge From Personal Liability Under IRC 2204 or 6905
21.2.5.4.3.1 Form 5495 Procedures	IRM 21.1.7-17 Exhibit Forms - Routing Guide
21.2.5.4.4 Postal Service Mail Loss/Rifling Report-PS Form 1510	IRM 21.1.7-18 and IRM 3.10.72-5 Miscellaneous Documents/Forms/ Correspondence-Routing Guides
21.2.5.4.4.1 PS Form 1510 Procedures	IRM 21.1.7-18 and IRM 3.10.72-5 Miscellaneous Documents/Forms/ Correspondence-Routing Guides
21.2.5.4.5 Application for Change in Accounting Method - Form 3115	IRM 21.7.4.4.15 Form 3115, Application for Change in Accounting Method
21.2.5.4.6 Exempt Organization or Employee Plan Photocopy/ Public Inspection Requests	IRM 21.7.7.3.7 Public Inspection Request
21.2.5.4.7 Technical Unit	IRM 21.7.1.4.10 Technical Unit
21.2.5.4.8 SSA Correspondence	IRM 4.19.6.2 SSA Correspondence
21.2.5.4.9 Minister Waivers - Form 4361	IRM 4.19.6.3 Minister Waivers - Form 4361
21.2.5.4.10 Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits/Form 4029	IR 4.19.6.4 Religious Waivers Form 4029
21.2.5.4.11 Extensions of Time to File and Pay Individual Tax Returns	IRM 3.11.212.1.4 Letter Requests
21.2.5.4.11.1 Letter Requests for Extension of Time to File and Pay	IRM 3.11.212.1.4 Letter Requests
21.2.5.4.11.2 Extensions of Time and Waivers for Information Returns	IRM 21.3.11 Information Returns Reporting and Processing and Exhibit 21.3.11-1
21.2.5.4.11.3 Form 5713 - International Boycott Report	IRM 21.8.1.2.12 International Boycott

21.2.5.4.1.4 Extensions of Time to File Involving Research Credit Suspension Periods	Information is obsolete and outdated
21.2.5.4.12 Deferment of Payment of Taxes	IRM 5.1.7.12 Military Deferments and IRM 5.19.10.7.2.3 Resolving Combat Zone Accounts
21.2.5.4.12.1 Processing Requests for Deferment of Federal Taxes (Form 1127 Application of Time for Payment of Tax Due to Undue Hardship Only)	IRM 21.7.5.3 Estate and Gift Tax Adjustments Research

**EFFECT ON OTHER DOCUMENTS**

None

**AUDIENCE**

None

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