



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.11.249

SEPTEMBER 8, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.11.249, Returns and Documents Analysis, Processing Form 8752.

## MATERIAL CHANGES

- (1) IRM 3.11.249.15.13.1 - Added a new Prior Year Conversion Chart for Line 12.
- (2) IRM 3.11.249.15.14 - Added a new subsection for Line 12b, Routing Transit Number, to add direct deposit for Form 8752 per Unified Work Request (UWR) 1000713.
- (3) IRM 3.11.249.15.15 - Added a new subsection for Line 12c, Depositor Account Indicator, for Form 8752 per UWR 1000713.
- (4) IRM 3.11.249.15.16 - Added a new subsection for Line 12d, Depositor Account Number, for Form 8752 per UWR 1000713.
- (5) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of plain language changes:
  - Used simpler words
  - Removed unnecessary words
  - Changed consistency sections per BMF Consistency template
- (6) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes:
  - Updated IRM references, citations, and links
  - Updated form titles and lines
  - Updated IRM graphics and alternative text

## EFFECT ON OTHER DOCUMENTS

IRM 3.11.249, Returns and Documents Analysis, Processing Form 8752, dated July 18, 2025 is superseded.

## AUDIENCE

Taxpayer Services (TS) Submission Processing (SP) Code and Edit (C&E) personnel are the intended audience for this IRM.

Scott Wallace  
Director, Submission Processing  
Taxpayer Services



3.11.249

Processing Form 8752

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3.11.249.1  
(07-18-2025)  
**Program Scope and Objectives**

- (1) Purpose: This section has instructions for Form 8752, Required Payment or Refund under Section 7519. These instructions are for Document Perfection Operation (DPO) Code and Edit (C&E) for coding and editing (perfecting) returns and other documents.
- (2) Audience: These procedures apply to Taxpayer Services (TS) Submission Processing (SP) Code and Edit personnel:
  - Supervisory Tax Technician
  - Lead Tax Technician
  - Tax Examining Technician
  - Supervisory Clerk
  - Lead Clerk
  - Clerk
- (3) Policy Owner: Director, Submission Processing
- (4) Program Owner: Return Processing Branch, Business Master File (BMF) Section
- (5) Primary Stakeholders: Other areas that may be affected by these procedures include (but are not limited to):
  - Accounts Management (AM)
  - Chief Counsel
  - Compliance
  - Information Technology (IT) Programmers
  - Large Business and International (LB&I)
  - Small Business/Self-Employed (SB/SE)
  - Submission Processing (SP)
  - Taxpayer Advocate Service (TAS)

3.11.249.1.1  
(01-01-2020)  
**Background**

- (1) Partnerships and S Corporations use Form 8752, Required Payment or Refund under Section 7519, to figure and report the payment required under Section 7519 or to obtain a refund of net prior year payments.
- (2) Document Perfection codes and edits (perfects) returns and documents for input to Master File (MF) through the Integrated Submission and Remittance Processing System (ISRP) and the Service Center Recognition Image Processing System (SCRIPS).
- (3) Document Perfection routes documents and attachments not related to return processing to the responsible function.
- (4) It is not the purpose of Code and Edit to mathematically verify or to check the validity of the returns and other documents being processed unless otherwise specified in the applicable section.

3.11.249.1.2  
(01-01-2021)  
**Authority**

- (1) Authority for these procedures is found in Internal Revenue Code Section 7519 and corresponding Treasury Regulations.
- (2) Policy Statements for Submission Processing are found in IRM 1.2.1, Service-wide Policies and Authorities, Servicewide Policy Statements.

3.11.249.1.3  
(01-01-2025)

**Roles and  
Responsibilities**

- (1) Submission Processing (SP), Return Processing Branch (RPB), 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.
- (2) The BMF Code and Edit and Error Resolution System Section manager ensures the IRM is timely submitted to Publishing each year.
- (3) The Campus Director monitors operational performance for the Submission Processing campus.
- (4) The Operations Manager monitors operational performance for their operation.
- (5) The Team Manager/Lead monitors performance and ensures employees have the tools to perform their duties.
- (6) The Team Employees follow the instructions in this IRM and keep updated on the IRM procedures.

3.11.249.1.4  
(01-01-2020)

**Program Management  
and Review**

- (1) Program Goals: Make sure Form 8752, Required Payment or Refund under Section 7519, is code and edit ready for transcription.
- (2) Program Reports: The Batch Block Tracking System (BBTS) captures and stores a vast amount of data, which can be used in performance monitoring and production projections.
- (3) Program Effectiveness: The program goals are measured by using the following tools:
  - Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial Reviews
- (4) Annual Review: The processes outlined in this IRM are reviewed annually during IRM Review and Clearance to ensure they are accurate and promote consistent tax administration.

3.11.249.1.5  
(01-01-2018)

**Program Controls**

- (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.



3.11.249.1.6  
(01-01-2025)

(1) The following table defines terms that appear throughout this IRM section:

### Terms and Acronyms

### Terms and Definition

Term	Definition	Example of using a word that is open to interpretation. <i>Note: This column is for illustration purposes only.</i>
Fair	Give accurate and professional service to all persons without regard to personal bias.	Per the Taxpayer Bill of Rights (TBOR), taxpayers have the right to expect a fair and just tax system that provides taxpayers with the opportunity to have their facts and circumstances considered when it might affect their underlying liabilities, ability to pay, or ability to provide timely information.
Timely	Coming early or at the right time.	Taxpayers have the right to receive help from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.

(2) See Exhibit 3.11.249-2, Acronyms and Abbreviations, for a list of commonly used acronyms and abbreviations that appear throughout this IRM section.

3.11.249.1.7  
(03-06-2024)

(1) These resources may help in performing the work as outlined in this IRM.

### Related Resources

### Related Resources

Resource	Title/Link/Information
Servicewide Electronic Research Program (SERP)	<i>Servicewide Electronic Research Program (SERP)</i>
Instructor's Corner for Submission Processing	<i>Instructor's Corner for Submission Processing</i>
Integrated Automation Technologies (IAT)	<i>Integrated Automation Technologies (IAT)</i>
IRM 3.12.249	Error Resolution, Processing Form 8752
IRM 3.24.249	ISRP System, Fiscal Year Required Payments/Form 8752
IRM 3.12.38	Error Resolution, BMF General Instructions
Document 7071-A	BMF Name Control Job Aid

3.11.249.2  
(01-01-2023)

**General Information**

- (1) This section has general background information about the scope, the forms processed, and the nature of the work which Document Perfection personnel are expected to perform on those returns and documents.
- (2) This IRM can't address every possibility while perfecting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead or manager to determine the corrective action.

3.11.249.2.1  
(01-01-2019)

**Purpose of this Section**

- (1) The instructions in this section pertain to the coding and editing of Form 8752, Required Payment or Refund Under Section 7519, that will be input to the Business Master File (BMF).
- (2) General instructions are provided to eliminate the repetition of the same instructions for the specific return. If there is a conflict between the general instructions and the specific instructions, the specific instructions will prevail.
- (3) This manual is your main source of information. You can also find procedures in the following IRMs:
  - IRM 3.10.72, Receiving, Extracting, and Sorting
  - IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates
- (4) IRM 3.11.249 is exempt from the BMF Consistency Guidelines (for example, indicating diamonds) as shown in other sections of IRM 3.11, Returns and Documents Analysis.

3.11.249.2.2  
(01-01-2023)

**Purpose of the Form 8752**

- (1) The instructions in this section are for coding and editing of Form 8752, Required Payment or Refund Under Section 7519. Form 8752 will be filed by partnerships and S Corporations who have elected to file their income tax returns on a tax year other than the required year. The Form 8752 is used to remit the required payment. It will be posted to the BMF as Master File Tax (MFT) Code 15, Document Code 23 and Tax Class 2. Time will be charged to Program 19000 (Other BMF Returns) and Program 19001 (Refunds).
- (2) Form 1065, U.S. Return of Partnership Income, and Form 1120-S, U.S. Income Tax Return for an S Corporation, use Form 8752 to figure and report the payment required under Section 7519 or to obtain a refund of net prior year payment(s). A partnership (Form 1065) or S Corporation (Form 1120-S) must file Form 8752 if it made an Internal Revenue Code (IRC) 444 election by filing Form 8716, Election To Have A Tax Year Other Than a Required Tax Year, and its election is still in effect for the tax year. Any tax year that has an IRC 444 election in effect is an "applicable election year." Prior to 1990, the IRC 444 payment made by these taxpayers was reported on Form 720, Quarterly Federal Excise Tax Return.
- (3) For applicable election years, **Form 8752 must be filed and the required payment made on or before May 15 of the year following the calendar year in which the applicable election year begins.** The required payment is intended to represent the value of the tax deferral by the owners of those entities using a taxable year other than the required year. Generally, for an S corporation, the tax year resulting from an IRC 444 election is a Fiscal Year

(FY) ending in September, October or November. A partnership's tax year may differ and depends on the tax year of the partners. The required payment is considered a deposit.

3.11.249.2.3  
(05-22-2024)  
**IRM Deviation  
Procedures**

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.11.249.2.4  
(01-01-2025)  
**Taxpayer Advocate  
Service (TAS)**

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps can't be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
  - The issue can be resolved within 24 hours.
  - The IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911, and forward it to TAS following your local procedures.
- (6) For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

3.11.249.2.4.1  
(01-01-2025)  
**Taxpayer Advocate  
Service (TAS) - Service  
Level Agreements  
(SLAs)**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigations (CI), Independent Office of Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are located at *TAS Service Level Agreements*.

3.11.249.2.5  
(01-01-2024)

**Business Master File  
(BMF) Identity (ID) Theft**

- (1) BMF ID Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft" (IDT), give the entire case to the manager/lead.
- (2) The manager/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.11.249.2.6  
(01-01-2023)

**Frivolous Arguments**

- (1) Businesses use frivolous arguments to express dissatisfaction with the substance, form or administration of the tax laws by trying to avoid or reduce tax liabilities illegally. See IRM 25.25.10, Frivolous Return Program, and Exhibit 3.11.249-3, Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.
- (2) Review the return to determine whether it appears to be a frivolous return.

***Frivolous Arguments***

If	Then
<p>a. The return meets any of the conditions shown as a frivolous return.</p> <p><b>Caution:</b> If the return shows Computer Condition Code (CCC) "U" and attached a Form 4227, Intra-SC Reject or Routing Slip, with the remarks, "Refer to Exam FRP for audit after processing", continue to next procedure.</p>	<ul style="list-style-type: none"> <li>• Remove the return from the batch.</li> <li>• Place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.</li> </ul>
<p>b. Examination has selected the return as frivolous (e.g., shown by CCC "U") and attached a Form 4227, Intra-SC Reject or Routing Slip, with the remarks, "Refer to Exam FRP for audit after processing", but sends the return for processing,</p>	<ul style="list-style-type: none"> <li>• Continue processing the return using procedures in IRM 3.11.249.</li> <li>• Do not circle or void the CCC "U" indicating a frivolous return.</li> </ul>

- (3) Do not consider the following returns as frivolous, unless there is other evidence of a frivolous argument:
  - Returns that have only zeros, blanks, or no entries.
  - Returns showing "None", "Not Liable", etc.

3.11.249.2.7  
(01-01-2024)

**IRS Employee Contacts**

- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA98), Section 3705(a) provides identification requirements for all IRS employees working on tax-related matters.
- (2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their representatives on tax-related matters must give (at a minimum) the following information:
  - a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name, and badge identification (ID Card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
  - b. Face-to-Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name and badge identification (ID Card) number.
  - c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., Miss), last name, Integrated Data Retrieval System (IDRS) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
  - d. Correspondex letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.
- (3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
- (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves. They should provide their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
- (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either by telephone or in-person) their badge identification (ID Card) number on the first contact.

3.11.249.2.8  
(01-01-2023)

**Criminal Investigation  
(CI) Referral**

- (1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC include willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to collect or pay over tax and false claims for refunds based on bogus return information.
- (2) If CI has stamped the return, do not send for further CI action.

#

***Criminal Investigation (CI) Referral***

<b>Refund Claim</b>	<b>Ogden and Kansas City</b>
	<ol style="list-style-type: none"> <li>1. Make a copy of the first two pages of the return along with any page that appears suspicious.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.</li> <li>3. Route the copy to Ogden, Mail Stop 9001, Criminal Investigation (CI).</li> <li>4. Edit an action trail "Copy to CI", or "CI Referral" or similar language in the lower left corner going vertically up the side of the return.</li> <li>5. Continue processing the return.</li> </ol>

#

- (4) Because of the repetitive nature of the Code and Edit (C&E) function, C&E Tax Examining technicians often recognize income tax return data that is outside of the norm for data found on similar returns for each income tax return type. If C&E finds return characteristics not meeting Audit Code or Exam referral criteria it deems suspicious, CI is available to review the referral.
- (5) If a suspicious return is found, do the following:
1. Make a copy of the first two pages of the return along with any page of the return that appears suspicious.
  2. Attach Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip to the copy.
  3. Route the copy as shown in the table below.

***CI Referral Criteria Routing***

<b>Submission Processing Campus/Center</b>	<b>Route The Copy To:</b>
Ogden	Mail Stop 9001, Criminal Investigation (CI)
Kansas City	Mail Stop S2 9000, Criminal Investigation (CI)

4. Edit an action trail "Copy to CI", or "CI Referral" or similar language in the lower left corner going vertically up the side of the return.
  5. Continue processing the return.
- (6) If the return fits other criteria (e.g., Frivolous Argument), take proper action.



3.11.249.2.9  
(01-01-2023)  
**Examination (Exam)**  
**“Funny Box”**

- (1) The primary goal in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has many programs and tolerance criteria already found in several IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRMs.

3.11.249.2.10  
(01-01-2019)  
**Foreign Currency**

- (1) For returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete item(s), include in the letter (e.g., 3463C, 118C) to resubmit return in U.S. currency.

3.11.249.3  
(01-01-2020)  
**Controls**

- (1) This section has information about the descriptions and functions of the forms and documents used to establish and keep controls in campus pipeline operations.

3.11.249.3.1  
(01-01-2020)  
**Block Control**  
**Documents**

- (1) Each block of documents processed under the Automated Data Processing (ADP) system must have a Block Control Document attached for control and identification purposes. If blocks, or unblocked documents which should have been blocked, are received without a Block Control Document, return the block to the originating area for correction. The Block Control Documents are as follows:
  - (2) Form 813, Document Register, is used with remittance (W/R) documents.
  - (3) Form 1332, Block and Selection Record, is used for non-remittance (N/R) documents. The Form 1332, Block and Selection Record, is also used for returns processed through the Residual Remittance Processing System (RRPS). These returns are considered non-remittance returns since the payments have been posted to the Business Master File (BMF) to provide a fact of filing.
    - a. If a numbered remittance document is in a numbered non-remittance block controlled by Form 1332, the document must be “U” coded. It will have to be re-blocked for account maintenance.
    - b. If every document in a non-remittance block has a remittance attached, return the block for re-blocking.
  - (4) Form 3893, Re-Entry Document Control, is used to reinput a return that has not posted to an account or module.
    - a. If a single return is being reinput, the Form 3893 will be attached to the face of the document.
    - b. If more than one return from the same original block is being reinput, the Form 3893 will be attached to the first return in the reinput block.
    - c. If more than one return is in the block and only the top Form 3893 has an entry in Box 1 (Alpha/Numeric block control no.), edit all returns using current processing instructions and keep all returns clipped together.
    - d. Circle the Computer Condition Code (CCC) “G” if present.
    - e. Do not edit CCC “G” on amended returns.
    - f. If the return is not edited according to current processing instructions, circle out any Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.

## 3.11 Returns and Documents Analysis

- g. If the return is edited according to current processing instructions, ensure the information from Form 3893 is edited on the return.

### ***Form 3893***

<b>Form 3893</b>	<b>Action Taken</b>
Box 14 (Remarks)	Ensure the information is edited to the return.
Box 15 (Process as)	<ol style="list-style-type: none"> <li>1. Circle any green rocker and edit marks that may show a receipt of remittance.</li> <li>2. Do not change any tax due amounts.</li> </ol>

- h. Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

### ***Correction Procedures***

<b>If</b>	<b>Then</b>
a. Improper perfection,	Edit the same correction in red/green (per local procedure) to the correct area.
b. Taxpayer error,	Leave the entries as shown on the document.

- i. A received date must be present on all reinput returns.

**Note:** See IRM 3.11.249.11 (5), Received Date, for more information.

### ***Received Date***

<b>If</b>	<b>Then</b>
a. Received date is not present,	Edit a received date to the middle of the return in MMDDYY format.
b. Multiple received dates are present,	Circle all but the earliest date.

- j. When more information is still needed to make the return processable, prepare approved Correspondence Action Sheet or Form 4227, Intra-SC Reject or Routing Slip, for the proper action (e.g., correspondence, research).
- k. When perfection is not possible, edit CCC "U" on the return and attach Form 4227, or other proper routing slip notating, "PERFECTION NOT POSSIBLE" and leave in batch.
- (5) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.



- a. Circle CCC "G" if present.
- b. Do not edit CCC "G" on amended returns.
- c. If the return is not edited according to current processing instructions, circle out Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- d. If the return was edited according to current processing instructions, ensure the information from Form 13596 is edited on the return.

**Form 13596**

Form 13596	Action Taken
TIN correction	Edit correct TIN on return.
Tax period correction	Edit correct tax period ending on return.
Reasonable cause	Edit proper computer condition code: a. Edit CCC "R" if the Failure to File "FTF" box is checked. b. Edit CCC "D" if the Failure to Pay "FTP" box is checked.

- e. Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

**Correction Procedures**

If	Then
a. Improper perfection,	Edit the same correction in red/green (per local procedure) to the proper area.
b. Taxpayer error,	Leave the entries as shown on the document.

- f. A received date must be present on all reprocessed returns.

**Note:** See IRM 3.11.249.11 (5), Received Date, for more information.

**Received Date**

If	Then
a. Received date is not present,	Edit a received date to the middle of the return in MMDDYY format.
b. Multiple received dates are present,	Circle all but the earliest date.

- g. Circle the green rocker and edit marks that may show a receipt of remittance.
- h. When more information is still needed to make the return processable, prepare approved Correspondence Action Sheet or Form 4227 for the proper action (e.g., correspondence, research).

3.11.249.3.2  
(01-01-2020)

**Document Control**

- (1) This section has descriptions and functions of the Document Locator Number (DLN), blocking returns and documents, and document count.

3.11.249.3.2.1  
(01-01-2026)

**Document Locator  
Number (DLN)**

- (1) The DLN is a controlled number assigned to every return or document input through the Automated Data Processing (ADP) system. This number is assigned when the document is blocked and brought under Accounting Control.
- (2) The DLN is used to control, identify, and locate documents processed in the ADP system. It will be used to locate the document as long as it (or a substitute document) remains in the files, unless it becomes the subject of subsequent action. See Figure 3.11.249-1, Document Locator Number Illustration.

<b>Document Locator Number</b>						
File Location Code	Tax Class	Document Code	Julian Date	Block Number	Sequence Number	Year Digit
<b>00</b>	<b>2</b>	<b>23</b>	<b>050</b>	<b>012</b>	<b>03</b>	<b>6</b>

<b>DRAFT</b>	<b>00223-050-01203-6</b>
<b>Form 8752</b> <small>(Rev. December 2025)</small> <small>Department of the Treasury</small>	<b>Required Payment or Refund Under Section 7519</b> <small>Don't attach this form to Form 1065 or Form 1120-S; file it separately.</small> <small>Go to <a href="http://www.irs.gov/Form8752">www.irs.gov/Form8752</a> for the latest information.</small> <small>For the required payment figured using the net income from the base year ending _____, 20____</small>
<small>OMB No. 1545-0123</small>	

<b>File Location Code</b>	-	Identifies the service center or district area processing the document.										
<b>Tax Class</b>	-	Identifies the type of return or document that was filed.										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; padding: 5px;">Tax Class</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">1 - 941, 943, 945</td> <td style="padding: 5px;">5 - 706, 709</td> </tr> <tr> <td style="padding: 5px;">2 - 1040, 1041, 1065, 8752</td> <td style="padding: 5px;">7 - CT-1</td> </tr> <tr> <td style="padding: 5px;">3 - 1120</td> <td style="padding: 5px;">8 - 940</td> </tr> <tr> <td style="padding: 5px;">4 - 720, 11-C, 2290, 730</td> <td style="padding: 5px;">9 - Mixed</td> </tr> </tbody> </table>			Tax Class		1 - 941, 943, 945	5 - 706, 709	2 - 1040, 1041, 1065, 8752	7 - CT-1	3 - 1120	8 - 940	4 - 720, 11-C, 2290, 730	9 - Mixed
Tax Class												
1 - 941, 943, 945	5 - 706, 709											
2 - 1040, 1041, 1065, 8752	7 - CT-1											
3 - 1120	8 - 940											
4 - 720, 11-C, 2290, 730	9 - Mixed											
<b>Document Code</b>	-	Identifies the type of document within a tax class.										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 5px;">DOCUMENT</th> <th style="text-align: left; padding: 5px;">CODE</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">FORM 720</td> <td style="padding: 5px;">20</td> </tr> <tr> <td style="padding: 5px;">FORM 2290</td> <td style="padding: 5px;">95</td> </tr> <tr> <td style="padding: 5px;">FORM 11-C</td> <td style="padding: 5px;">03</td> </tr> <tr> <td style="padding: 5px;">FORM 8752</td> <td style="padding: 5px;">23</td> </tr> </tbody> </table>			DOCUMENT	CODE	FORM 720	20	FORM 2290	95	FORM 11-C	03	FORM 8752	23
DOCUMENT	CODE											
FORM 720	20											
FORM 2290	95											
FORM 11-C	03											
FORM 8752	23											
<b>Julian Date</b>	-	Identifies the day of the year the document is numbered. Example: <table style="margin-left: 40px;"> <tr> <td style="text-align: center;">Calendar</td> <td style="text-align: center;">Control Date</td> </tr> <tr> <td style="text-align: center;">02-19-26</td> <td style="text-align: center;">050</td> </tr> </table>	Calendar	Control Date	02-19-26	050						
Calendar	Control Date											
02-19-26	050											
<b>Block Number</b>	-	Identifies the different categories of document control for input to the Master File.										
<b>Sequence Number</b>	-	Identifies the sequence of a document within a block. The maximum number will be 100 and the documents are numbered from 00 to 99.										
<b>Year Digit</b>	-	The last digit of a processing year.										

Figure 3.11.249-1 Document Locator Number Illustration

- (3) The parts of the DLN are explained in the Parts of the Document Locator Number (DLN) Table below. Refer to Figure 3.11.249-1, Document Locator Number Illustration.

**Note:** For more information, see Document 6209, IRS Processing Codes and Information.

**Seven Parts of the Document Locator Number (DLN)**

<b>Seven Parts of the Document Locator Number (DLN)</b>	<b>Example</b>
<b>Part 1 - File Location Code (FLC)</b> - Identifies the campus or area office processing the document.	File Location Code is 00. <b>Note:</b> Ogden Campus FLC: (29) and Kansas City Campus FLC (09). For more Filing Location Codes, see Document 6209, IRS Processing Codes and Information.
<b>Part 2 - Tax Class</b> - Identifies the type of return or document that was filed.	Business Master File (BMF) Tax Class 2 represents Form 8752.
<b>Part 3 - Document (Doc) Code</b> - Identifies the type of document within a tax class.	Doc Code 23 is for Form 8752.
<b>Part 4 - Julian Date</b> - Identifies the day of the year the tax return or document is numbered (001 through 365).	Julian Date 050 represents Calendar Date 02-19-2026.
<b>Part 5 - Block Number</b> - Identifies the different categories of document control for input to the Master File.	Block Number is 012.
<b>Part 6 - Sequence Number</b> - Identifies the sequence of a document within a block. The maximum number will be 100 and the documents are numbered 00 to 99.	Sequence Number 03 shows it is the fourth document.
<b>Part 7 - Year</b> - The year the document is being processed. This digit is assigned later in the processing cycle.	A return filed in 2026 will have processing year digit 6.

- (4) On numbered blocks, compare the first return in the block to the Form 813, Document Register, or Form 1332, Block and Selection Record. If the documents have not been blocked, all documents in a block (or a batch) should be of the same type. The type of document is determined by a specific Tax Class and Document Code.
- (5) The first eleven digits of the DLN of each document in a block should be the same as the corresponding digits stamped on the face of the Form 813 or Form 1332. If there is a difference, give the block to the manager for re-association of the documents with the correct block control document. It is necessary to check only the DLN of the first document in a block to make the above comparisons of DLNs.
- (6) A document may have two different DLNs stamped on it because of re-blocking. If this happens, circle the incorrect DLN. Determine the correct DLN from the Form 813, Document Register, or Form 1332, Block and Selection Record.

3.11.249.3.2.2  
(01-01-2018)

**Blocking Returns and Documents**

- (1) All returns and documents to be input to the Automatic Data Processing system are assembled into blocks of 100 documents or less before being numbered. A separate control is put on each block. A document must not be taken out of a numbered block during the Code and Edit process. However, a document can be withdrawn from a block before it is numbered. Two reasons a document may be taken out of a block are:

- a. The return is for a period before December 31, 1990.
- b. The return is unprocessable. See IRM 3.11.249.9, Unprocessable Procedures, for more information.

3.11.249.3.2.3  
(01-01-2018)  
**Document Count**

- (1) The total number of returns in a numbered block is usually shown on the Form 813, Document Register, or Form 1332, Block and Selection Record, by a circled number for a partial block or blank for a full block of 100. If the block is a partial and the number is not shown:
  - a. Form 813 - Circle one number higher than the last sequence number on the form.
  - b. Form 1332 - Circle one number higher than the last DLN in the block.

**Note:** Do not circle the total number of documents for an unnumbered block.

3.11.249.4  
(01-01-2020)  
**General Editing Guidelines**

- (1) This section has general editing information, descriptions and various editing marks used by Document Perfection.

3.11.249.4.1  
(01-01-2020)  
**General Editing Information**

- (1) Enter all edit marks on a document being input to the Automated Data Processing (ADP) system with brown, orange, red, green or purple pencil/pen unless a specified instruction requires another type of marking.

**Note:** Each center can decide the color to be used. Any reference to the color “red” means the color used by your campus.

- a. Code and Edit will correct Residual Remittance Processing System (RRPS) editing errors about the Name Control, Employer Identification Number (EIN), and the tax period. The edit corrections will take precedence over the RRPS editing.

**Note:** Corrections on RRPS documents made in “red” should not be changed.

- b. Code and Edit will reject any documents that reflect an incorrect RRPS money amount, MFT, or tax class if entered by RRPS. An incorrect RRPS money amount will usually be the result of “mixed data” for two or more returns.
- (2) Edit any misplaced or illegible transcription entry to the proper transcription line. Use an arrow if it will leave no room for doubt as to where the entry belongs.
- (3) Form 8752, Required Payment or Refund Under Section 7519, must be edited for dollars and cents.

3.11.249.4.2  
(01-01-2024)  
**Edit Marks**

- (1) Edit marks are edited on the return for transcription to the Automated Data Processing (ADP) system through the Integrated Submission and Remittance Processing (ISRP) system. Enter edit marks in brown, red, orange, purple, or green pencil or pen.
- (2) Only edit items on the return that are for transcription except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.

- (3) Do not obliterate, alter, or erase the original entry on a return when deleting or correcting an entry. Always exercise care to ensure that the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.
- (4) Do not re-edit edit marks entered by other areas, such as Collections, Entity or Accounts Management, except to place the marks in the correct area or perfect for legibility.

**Exception:** Photocopied Returns.

- (5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.11.249.6.3, Correspondence Imaging Inventory (CII) Returns, and IRM 3.11.249.3.1, Block Control Documents.
- (6) For a description of specific edit marks, see the table below:

**Edit Marks**

Edit Mark	Description
"X"	Deletes tax data or indicates do not transcribe an item. For example, if deleting an original entry, edit an "X" to the left of the entry to delete. Edit the correct entry to the left or above the "X."
"f"	Indicates do not transcribe a form or schedule.
Circle	Indicates do not transcribe an entry. Also, deletes entity data or a Received Date. <b>Note:</b> If the taxpayer circles an entry, edit the entry.
Underline	Identifies an entry for transcription (e.g., Name Control, tax period).
Arrow	Indicates the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. <b>Note:</b> Use a double arrow to identify the same figure for transcription in two different places (along with any required transcription data between the two arrows).
Check Mark	Indicates an entry was manually math verified and is correct.

Edit Mark	Description
Bracket/Parenthesis	Indicates a negative numerical amount. <b>Note:</b> Code and Edit is not required to bracket negative amounts when brackets are preprinted on the form or schedule or when the taxpayer clearly indicates a negative amount with brackets () or “-” sign. Bracket negative amounts when editing negative entries on transcription lines (e.g., computing and entering a line entry, entering a missing line entry).
Vertical Line or Decimal Point	Indicates the separation of dollars and cents if no distinction was made by the taxpayer.
Zero, Dash, None, or N/A	“Zero”, “Dash”, “None”, or “N/A” are valid entries except when specific instructions require editing of an entry.
Rocker	Indicates the amount paid when drawn under a remittance amount.

3.11.249.5  
(05-13-2020)  
**Attachments to Documents**

- (1) This section describes the forms and documents filed with Form 8752, Required Payment or Refund Under Section 7519, and has information about what to do with each.

3.11.249.5.1  
(01-01-2025)  
**Examination of Attachments**

- (1) Review all attachments to the return before the return can be considered processable.
- Only detach attachments when specifically instructed.  
**Note:** Consider a return or document an “original” if it has an original signature or was stamped “Process as Original.”
  - Edit action trail (e.g., “2848 DETACHED” or similar language) in the lower left corner going vertically up the side of the return.
  - Edit the name and EIN (if not present) on the **detached document**. Also, edit the return received date (e.g., Rec’d MM/DD/YY) in the lower left margin of the **detached document before routing**.
  - Ensure any document that must remain with the return is securely stapled to prevent its loss.
- (2) Follow the general guidelines in the Routing Guide for Attachments Table below for each attachment.

**Note:** CP stands for Computer Paragraph.

**Routing Guide for Attachments**

<b>Form/Document</b>	<b>Detach</b>	<b>Descriptions/Actions</b>
CP 259/CP 959 (Spanish version), Master File Generated 1st TDI Notice	No	<p><b>Correspondence is attached or taxpayer's response indicates:</b></p> <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they must file the return.</li> <li>• Only page one of the return is attached.</li> <li>• Employer Identification Number (EIN) on notice does not match EIN on return.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting the IRS take action(s) on their account.</li> <li>• Case involves any other IRS action(s) Code and Edit not trained to complete.</li> </ul> <p><b>Then,</b> route to Compliance Services Collection Operations (CSCO). Use return address on CP notice:</p> <ul style="list-style-type: none"> <li>• Brookhaven - Mail Stop #662</li> <li>• Memphis - Mail Stop #81</li> <li>• Philadelphia - 4-N31.142</li> </ul> <p><b>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</b></p> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>
CP 259 A through H, Master File Generated 1st TDI Notice	No	Route to: Ogden Submission Processing Campus (OSPC) BMF Entity Mail Stop 6273
CP 504/CP 504B, Final Notice - Balance Due	No	<ol style="list-style-type: none"> <li>1. Place Computer Paragraph (CP) 504/CP 504B to the front of the return.</li> <li>2. Route notice and return to Accounts Management (AM).</li> </ol>



Form/Document	Detach	Descriptions/Actions
CP 518, Final Notice - Return Delinquency	No	<p><b>Correspondence is attached or taxpayer's response indicates:</b></p> <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they must file the return.</li> <li>• Only page one of the return is attached.</li> <li>• Employer Identification Number (EIN) on notice does not match EIN on return.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting the IRS take action(s) on their account.</li> <li>• Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> <p><b>Then,</b> route to Compliance Services Collection Operations (CSCO). Use return address on CP notice:</p> <ul style="list-style-type: none"> <li>• Brookhaven - Mail Stop #662</li> <li>• Memphis - Mail Stop #81</li> <li>• Philadelphia - 4-N31.142</li> </ul> <p><b>If none of the above apply, correspondence or written response to the notice is not attached and, or, "599" is notated:</b></p> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>

Form/Document	Detach	Descriptions/Actions
<b>Letters:</b> Letter 112C, Payment/Overpayment/Credit Applied; No Record of Return Filed, Letter 282C, Return Not Received: Copy Requested/Received, Letter 2255C, Delinquent Return (Forms 720, 1041, 1065, 1120), or Letter 2284C, Delinquent Return (Form 940, 941, 942, 943)	No	<ol style="list-style-type: none"> <li>Identify which organization initiated the letter to the taxpayer (e.g., What organization signed the letter?).</li> <li>Route letters initiated by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> <li>Ogden - Mail Stop 6712</li> <li>Kansas City - Mail Stop N2 6800</li> </ul> </li> <li>Route letters initiated by Collections as follows: <ol style="list-style-type: none"> <li><b>If</b> correspondence is attached or taxpayer's response indicates any of the following: <ul style="list-style-type: none"> <li>Taxpayer disagrees that they must file the return.</li> <li>Only page one of the return is attached.</li> <li>Employer Identification Number (EIN) on letter does not match EIN on return.</li> <li>Return requested on letter not the same as return submitted.</li> <li>Taxpayer asking question(s) or requesting the IRS take action(s) on their account.</li> <li>Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> <p><b>Then</b>, route to Compliance Services Collection Operations (CSCO). Use return address on letter:</p> <ul style="list-style-type: none"> <li>Brookhaven - Mail Stop #662</li> <li>Memphis - Mail Stop #81</li> <li>Philadelphia - 4-N31.142</li> </ul> </li> <li><b>If</b> none of the above apply, correspondence or written response to the letter is not attached and, or, no "599" is notated: <p><b>Then</b>, move the letter to the back of the return and continue processing the return.</p> </li> </ol> </li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer has signed the letter under the jurat, it is not necessary to correspond for the signature.</p>

Form/Document	Detach	Descriptions/Actions
<b>Other Tax Returns</b> (Original signature)	Yes	<ol style="list-style-type: none"> <li>Edit received date to the detached return.</li> <li>Route to correct function unless specifically directed otherwise.</li> </ol> <p><b>Exception:</b> Returns attached to a consolidated return will <b>not</b> be detached.</p>
<b>Petitions in Opposition of Tax Law Provisions</b>	Yes <b>Note:</b> Do not edit an action trail when detaching a petition.	<p>Route to:</p> <p>IRS</p> <p>1111 Constitution Avenue, NW Washington, DC 20224</p>
<b>State Tax Returns</b> , original or copy, with an original signature	Yes	Route to Receipt and Control.
<b>State Tax Returns</b> (Photocopy, facsimile or no signature)	No	Leave attached.
Statement establishing <b>Reasonable Cause</b> for delinquent filing	No	<ol style="list-style-type: none"> <li>Send Letter 1382C, Penalty Removal Request Incomplete.</li> <li>Continue editing the return.</li> </ol>
Request for Abatement of penalties	No	<ol style="list-style-type: none"> <li>Send Letter 1382C, Penalty Removal Request Incomplete, to inform the taxpayer of the proper procedure to follow to request penalty abatement, if, and when a penalty is assessed.</li> <li>Continue editing the return.</li> </ol>
Remittance found	No	Immediately hand-carry return and remittance to supervisor.
Request for Acknowledgement	No	No action required.
Request for Adjustment to another document	Yes	<ol style="list-style-type: none"> <li>Remove an attachment requesting an adjustment (Automated Data Processing (ADP) or Non-ADP).</li> <li>Route to Accounts Management (AM) using a Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip for subsequent action.</li> <li>If the attachment does not have the taxpayer's name, address, EIN, received date, and tax period, edit this information on the attachment.</li> </ol>

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Form/Document	Detach	Descriptions/Actions
Request for information or inquiries	Yes	<ol style="list-style-type: none"> <li>1. Photocopy any data necessary to process the return.</li> <li>2. Attach the photocopy to the return.</li> <li>3. Route original attachment to the proper office for necessary action.</li> </ol>
Requests for Installment Agreement	Yes	<ul style="list-style-type: none"> <li>• <b>Ogden</b> - Route to Collections Mail Stop 5500.</li> <li>• <b>Kansas City</b> - Route to Mail Stop P4 5000.</li> </ul>
Request for Form 8109, Deposit Slips or Coupons Books	No	No action required.
Request for Forms or Schedules	No	<ul style="list-style-type: none"> <li>• <b>If requesting current year forms:</b> <ol style="list-style-type: none"> <li>1. Prepare Form 4190, Order Form for Tax Forms and Publications.</li> <li>2. Forward to National Distribution Center (NDC) for processing.</li> </ol> </li> <li>• <b>If requesting prior year forms:</b> <ol style="list-style-type: none"> <li>1. Prepare Form 6112, Prior Year Tax Products Order Form.</li> <li>2. Forward to National Distribution Center (NDC) for processing.</li> </ol> </li> </ul> <p><b>Note:</b> Use the write-in sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.</p>
Form 433-B, Collection Information Statement for Businesses	Yes	Route as follows: <ul style="list-style-type: none"> <li>• <b>Ogden</b> - Route to Collections Mail Stop 5500.</li> <li>• <b>Kansas City</b> - Route to Mail Stop P4 5000.</li> </ul>
Form 433-D, Installment Agreement	Yes	Route as follows: <ul style="list-style-type: none"> <li>• <b>Ogden</b> - Route to Collections Mail Stop 5500.</li> <li>• <b>Kansas City</b> - Route to Mail Stop P4 5000.</li> </ul>

Form/Document	Detach	Descriptions/Actions
Form 2848, Power of Attorney and Declaration of Representative	Yes/No	<p>a. <b>Yes:</b></p> <ul style="list-style-type: none"> <li>• <b>Ogden</b> - Route to Mail Stop 6737.</li> <li>• <b>Kansas City</b> - Route to: Internal Revenue Service 5333 Getwell Road Mail Stop 8423 Memphis, TN 38118</li> </ul> <p>b. <b>No:</b> No action is required if a "General Power of Attorney", "Durable Power of Attorney", or "Tax Information Authorization" is submitted on any document other than Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization.</p> <p>c. See IRM 3.11.249.10.9, Centralized Authorization File (CAF) Indicator, for more information.</p>
Form 3949, Information Report Referral	Yes	<p>1. Route Form 3949 according to page 2 of Form 3949 to Criminal Investigation (CI), Exam, Disclosure, etc., following local procedures.</p> <p>2. Continue processing the return.</p>
Form 3949-A, Information Referral	Yes	<p>Route as follows:</p> <ul style="list-style-type: none"> <li>• <b>Ogden</b> - Route Form 3949-A to Receipt &amp; Control.</li> <li>• Continue processing the return.</li> <li>• <b>Kansas City</b> - Route Form 3949-A to Ogden Service Center.</li> <li>• Continue processing the return.</li> </ul>
Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More	No	<p><b>Do not detach.</b></p> <p>See IRM 3.11.249.15.13, Line 12 - Refund Payments.</p>

Form/Document	Detach	Descriptions/Actions
Form 8716, Election to Have a Tax Year Other Than a Required Tax Year	Yes/No	<p><b>Numbered:</b></p> <ol style="list-style-type: none"> <li>Edit Computer Condition Code (CCC) "U" on the return.</li> <li>Route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> <li>Notate return is to be held for two cycles so the Form 8716 can be input.</li> </ol> <p><b>Unnumbered:</b></p> <ol style="list-style-type: none"> <li>Route the Form 8716 to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> <li>Suspend the Form 8752 processing for two cycles so the Form 8716 can be input.</li> <li>Edit an action trail on the Form 8752 that Form 8716 was detached (or similar language) and routed to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> </ol>
Form 8821, Tax Information Authorization	Yes/No	<ol style="list-style-type: none"> <li> <p><b>Yes:</b></p> <ul style="list-style-type: none"> <li><b>Ogden</b> - Route to Mail Stop 6737.</li> <li><b>Kansas City</b> - Route to: Internal Revenue Service 5333 Getwell Road Mail Stop 8423 Memphis, TN 38118</li> </ul> </li> <li><b>No:</b> No action is required if a "General Power of Attorney", "Durable Power of Attorney", or "Tax Information Authorization" is submitted on any document other than Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization.</li> <li>See IRM 3.11.249.10.9, Centralized Authorization File (CAF) Indicator, for more information.</li> </ol>

Form/Document	Detach	Descriptions/Actions
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business	Yes/No	<p>a. <b>Yes:</b> If any of the following applies:</p> <ul style="list-style-type: none"> <li>• Mailing address information is different,</li> <li>• Location address is on Form 8822/8822-B, Line 7,</li> <li>• An entry is on Form 8822-B, Lines 8 or 9,</li> </ul> <p>Then detach Form 8822 or Form 8822-B and route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</p> <p>b. <b>No:</b> If all the following applies:</p> <ul style="list-style-type: none"> <li>• Mailing address information is the same,</li> <li>• No location address is on Form 8822/8822-B, Line 7,</li> <li>• No entry on Form 8822-B, Lines 8 or 9,</li> </ul> <p>Then take no action.</p> <p>c. See IRM 3.11.249.10.5(3), Entity Perfection - Domestic Addresses, for more information.</p> <p><b>Note:</b> A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.</p>
Form 9465, Installment Agreement Request	Yes	<p>Route as follows:</p> <ul style="list-style-type: none"> <li>• <b>Ogden</b> - Route to Collections Mail Stop 5500.</li> <li>• <b>Kansas City</b> - Route to Mail Stop P4 5000.</li> </ul>

Form/Document	Detach	Descriptions/Actions
Form 14039-B, Business Identity Theft Affidavit	No	<p>a. If a specific function is indicated by the envelope address or an IRS CP notice or IRS letter:</p> <ul style="list-style-type: none"> <li>Place the Form 14039-B on top of the return and</li> <li>Route Form 14039-B and the return to the specific function</li> </ul> <p>b. If Ogden or Kansas City receives a Form SS-4, Application for Employer Identification Number, and Form 14039-B, route the returns to: Internal Revenue Service Ogden BMF Entity Mail Stop 6273 Ogden, UT 84201.</p> <p>c. For the following returns:</p> <ul style="list-style-type: none"> <li>Loose Form 14039-B</li> <li>No correspondence attached (e.g., no IRS CP notice or IRS letter)</li> <li>The envelope is not addressed to a specific function</li> </ul> <p>Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT).</p> <ul style="list-style-type: none"> <li>Ogden - Mail Stop 6552</li> <li>Kansas City - Mail Stop C1 6525</li> </ul>
Form 14157, Return Preparer Complaint	Yes	<p>Route to:</p> <p>Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308</p>

3.11.249.5.2  
(01-01-2020)

#### Unrelated Attachments

- (1) **Other Unrelated Attachments** - Remove other unrelated attachments from the document being processed, route using a Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip to the correct function for the necessary action, and edit an action trail in the lower left corner going vertically up the side of the return. On the Form 4227, include the following identifying information:
  - a. Name and address of the taxpayer
  - b. Employer Identification Number (EIN)
  - c. Received date
  - d. Tax period
  - e. Type of document from which attached
  - f. Action must be taken
- (2) If the taxpayer writes the information on the return, photocopy the data and route to the correct function using a Form 4227 or other proper routing slip.



3.11.249.5.3  
(01-01-2021)  
**Other Related  
Attachments and  
Required Action**

- (3) If an attachment should be removed because most of the information is unrelated to the document being processed, photocopy the applicable data needed to process the document under examination and attach to the document being processed.
- (1) **Remittance Attached** - Immediately give to your manager. The manager should follow the instructions in IRM 3.8.46, Deposit Activity - Discovered Remittance.
- (2) If an attachment shows that the taxpayer has included a tax payment for more than one tax period, take the following action:
  - a. **Numbered Return** - Prepare a dummy return(s) if possible; otherwise, initiate correspondence using Form 3696, Correspondence Action Sheet, or other approved Correspondence Action Sheet to secure the needed data. Edit Computer Condition Code (CCC) "U" on the return.
  - b. **Unnumbered Return** - Prepare a dummy return(s) if possible; otherwise, pull the return and prepare Form 3696, Correspondence Action Sheet, or other approved Correspondence Action Sheet to initiate correspondence to the taxpayer to secure the other return(s) and information. If the taxpayer does not reply, edit CCC "X."
- (3) If the taxpayer files a return for the purpose of submitting a subsequent payment or did not include the payment with the original return, edit CCC "U." Prepare Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip and notate on Form 4227, "Research - Missed or Subsequent Payment." Rejects will research to determine if the original return posted and if the payment was subsequent or missed.

3.11.249.6  
(01-01-2020)  
**Correspondence**

- (1) There are two types of correspondence that Code and Edit may encounter:
  - Correspondence received from taxpayers
  - Correspondence issued to taxpayers
- (2) Error Resolution System (ERS) Action Codes or Computer Condition Code "3" (No Reply to Correspondence) **do not apply** to Form 8752, Required Payment or Refund Under Section 7519, processing.
- (3) In compliance with a Chief Counsel opinion issued September 2, 2008, tax examiners will no longer send returns back to the taxpayer when corresponding for missing signature, missing information and supporting schedules and documentation on refund or zero balance returns. These changes were effective October 5, 2009.

3.11.249.6.1  
(01-01-2025)  
**Definition of  
Correspondence from  
Taxpayers**

- (1) Correspondence is all written communications from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited. This includes:
  - a. Written communications in response to the IRS requests for information or data.
  - b. Written communications, including annotated notice responses that provide more information or dispute a notice.
  - c. A telephone call that results in a written referral (e.g., Form 4442, Inquiry Referral).

(2) The key to identifying taxpayer's correspondence is to ask the following questions:

- a. Is taxpayer waiting for a response from the IRS?
- b. Is taxpayer waiting for the IRS to take action?
- c. Is the taxpayer asking a question?

**Note:** A Post-It-Note, Sticky Note, or some other type of note stuck on the return by another function; "Taxpayer (TP) requests penalties be waived", does not constitute correspondence from the taxpayer.

3.11.249.6.2  
(08-27-2021)

#### Issuing Correspondence

(1) Issue correspondence to resolve any conditions causing the return to be unworkable or unprocessable.

**Exception:** Do not correspond on returns prepared by Collections, IRC 6020(b) or by Examination, "Substitute for Return" (SFR).

(2) If the return is incomplete and doesn't appear to be a return meant for filing or is a conduit for providing information (e.g., shows "payment only"), give the return to the lead. The lead must determine the correct course of action. The lead researches for a Transaction Code (TC) 150 and any other information necessary to determine if the return should continue processing, is an amended return, or must be routed to another function. An incomplete return could include any of the following:

- A one-page return, with or without a signature.
- Incomplete returns indicating "Payment Only."

**Note:** This list is not all-inclusive. Tax examiners may see other unusual documents not addressed in this subsection or in other areas of the IRM.

(3) Examine the return for **all** unprocessable conditions before initiating correspondence.

#### Correspondence

If	And	Then
a. The return needs correspondence,	Requires a response,	<ol style="list-style-type: none"> <li>1. Complete an approved Correspondence Action Sheet indicating the letter number (e.g., 86C, 118C, 3463C), Master File Tax (MFT), and the correct paragraphs. <b>Note:</b> Some paragraphs may require fill-ins to enter, such as Tax Period, form number, DLN.</li> <li>2. Attach the Correspondence Action Sheet to the front of the return below the Entity area.</li> <li>3. Edit Computer Condition Code (CCC) "U" on the return.</li> <li>4. Finish editing the return and leave in the batch.</li> </ol>

If	And	Then
b. The return needs correspondence,	<b>Does not</b> require a response,	<ol style="list-style-type: none"> <li>1. Complete an approved Correspondence Action Sheet indicating the letter number (e.g., 86C, 118C, 3463C), MFT, and the correct paragraphs. <b>Note:</b> Some paragraphs may require fill-ins to enter, such as Tax Period, form number, DLN.</li> <li>2. Photocopy first page of return and attach the Correspondence Action Sheet below the Entity area on the front of the copy of the return. Be sure the name and address clearly show above the Correspondence Action Sheet.</li> <li>3. Forward the copy to the Correspondence area.</li> <li>4. Edit an action trail (e.g., "3463C Sent") in the lower left corner going vertically up the side of the return.</li> <li>5. Finish editing the return and leave in the batch.</li> </ol>

**Note:** There are more campus exclusive letters. They are for processing specific forms or conditions. Go to the lead or manager for copies of these letters.

(4) Below are letters which are provided by Headquarters for Submission Processing (SP) Campus use in corresponding for items listed in this IRM. It is expected that tax examiners or their supervisors (or delegates) will have access to and be familiar with the Submission Processing Campus Correspondence for selection of correct letters. This list is not all-inclusive.

- a. Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office - Letter referring taxpayer inquiry/forms to another office.
- b. Letter 118C, Corporate Return Incomplete for Processing: Form 1120, Form 1120 Series, Form 1120-S - Letter requesting missing schedules or documents.
- c. Letter 1382C, Penalty Removal Request Incomplete - Letter used to inform the taxpayer of the proper procedure to follow to request penalty abatement, if, and when a penalty is assessed.
- d. Letter 3463C, Missing Information Request to Process Business Returns - Letter requesting missing information to process business returns.

3.11.249.6.3  
(01-01-2024)  
**Correspondence  
Imaging Inventory (CII)  
Returns**

(1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images.

**Note:** Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII).

(2) CII returns show a "CII Image - Do not correspond for Signature" stamped below the signature line or a "CII" annotation on the front of the return.

(3) Verify all edit marks and ensure placement is correct on a CII return.

**Correspondence Imaging Inventory (CII) Returns**

<b>If</b>	<b>Then</b>
a. The edit marks are black,	Underline the edit mark if correct or circle if incorrect.
b. The edit marks are red or green,	Circle if incorrect.
c. The edit marks are missing or incorrect,	Perfect as necessary.

- (4) Follow the correspondence instructions below for processing CII returns.

**Correspondence Imaging Inventory (CII) Returns**

<b>If</b>	<b>And</b>	<b>Then</b>
a. The "CII" return has a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules or forms),	a. Do not correspond. b. Remove the return from the batch and route to Accounts Management (AM). c. If the return comes back from AM with incomplete information, send the return to AM again to secure all the missing information. Indicate "Additional information needed to process incomplete CII return", <b>or</b> similar language on Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip.
b. The "CII" return has a Form 13596, Reprocessing Returns, attached and the return is incomplete (e.g., missing signature, schedules or forms),	The return shows correspondence was sent (e.g., CCC "3" is edited on the return),	Do not route the return to AM. Continue processing the return.
c. The "CII" return does not have a Form 13596 Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules or forms),	Follow normal correspondence procedures.

3.11.249.6.4  
(01-01-2023)

**Use of Fax for Taxpayer Submissions**

- (1) Taxpayers may send tax return information via fax as part of return perfection even when submitting a signature. In circumstances where contact with the taxpayer was made and documented, faxed signatures are acceptable.
- (2) Contact with the taxpayer may be by telephone or correspondence. Follow local procedures to decide which method of contact to use.
- (3) Indicate the fax paragraph on the approved Correspondence Action Sheet to inform the taxpayer of the fax options.

- (4) Use the following resources to ensure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
  - IRM 21.1.3.2.3, Required Taxpayer Authentication
  - IRM 21.1.3.2.4, Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer's answering machine, review the following:
  - IRM 10.5.1.6.7.2, Answering Machine or Voicemail
  - IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.11.249.7  
(01-01-2025)  
**Signature**

- (1) A signature and jurat is required on every Form 8752, Required Payment or Refund Under Section 7519, **except** on the following or unless the specific instructions direct otherwise:
  - Dummy returns prepared by the IRS.
  - Returns filed under IRC 501(d), Religious or Apostolic Organization.
  - Returns attached to taxpayer response to the IRS correspondence containing a jurat and the taxpayer's signature.
  - Correspondence Imaging Inventory (CII) returns that have Form 13596, Reprocessing Returns, attached.

**Note:** Do not correspond on CII returns with a Form 13596 attached. See IRM 3.11.249.6.3, Correspondence Imaging Inventory (CII) Returns, for processing instructions.

- (2) A "constructive signature" (a signature on an accompanying letter or other attachment) is not acceptable unless a perjury statement is given. In the absence of a perjury statement, the signature must be on the return.

**Note:** Do not question any signature on the return.

- a. Internal Revenue Code IRC 6061 provides that any return, statement, or other document must be made under any provision of the internal revenue laws or regulations and must be signed per the forms or regulations prescribed by the Secretary.
  - b. IRC 6064 and Treasury Regulation 301.6064-1 provide that the signature on the return, statement or other document is evidence for all purposes that the individual signed the document.
- (3) If the jurat is altered or crossed out, see IRM 3.11.249.2.6, Frivolous Arguments, for frivolous return instructions.
  - (4) Accept a "signature declaration" (a signature with jurat obtained through the IRS correspondence) if attached to the return.
    - a. If the "signature declaration" is altered or crossed out, see IRM 3.11.249.2.6, Frivolous Arguments, for frivolous return instructions.
    - b. If the taxpayer responds with a self-prepared "signature declaration", it must contain the same language as the jurat on the tax return (e.g., "UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE").

- (5) Tax examiners are not handwriting experts. 26 Code of Federal Regulations (CFR) 301.6064-1 allows the IRS to presume that the signature on a return, statement, or other document is the true signature of the person who signed the document.

**Note:** Do not accept a “✓” or “X” on the signature line as a valid taxpayer signature.

- (6) Process an unsigned Form 8752. See IRM 3.11.249.7.1, Unsigned Returns, for more information.

- (7) The following types of signatures are not valid for Form 8752, Required Payment or Refund Under Section 7519:

- Faxed signatures

**Exception:** Tax return information can be received via fax as part of return perfection even if a taxpayer signature is required. In circumstances where contact with the taxpayer was made and documented, faxed signatures are acceptable.

- Electronic signatures
- Docusign signatures
- Typed font signatures

- (8) Correspond one time for the signature.

3.11.249.7.1  
(01-01-2020)

#### Unsigned Returns

- (1) If a signature is missing, correspond:

**Note:** See IRM 3.11.249.6.2(2), Issuing Correspondence, for returns that are incomplete and appear to be duplicate filings.

#### Unsigned Returns

If	Then
The return is not signed on the line designated for the Form 8752, Required Payment or Refund Under Section 7519, signature, or The jurat is not present on the line designated for the Form 8752 signature (non-standard return), or Only the Entity information is present and there are no attachments containing tax data,	<ol style="list-style-type: none"> <li>1. Edit Computer Condition Code (CCC) “U” on the return.</li> <li>2. Attach Form 3696, Correspondence Action Sheet, or other approved Correspondence Action Sheet to the return.</li> <li>3. Continue editing.</li> </ol>

3.11.249.8  
(01-01-2021)

#### Paid Preparer Section

- (1) The Paid Preparer section is below the Signature area at the bottom of Form 8752, Required Payment or Refund Under Section 7519.

3.11.249.8.1  
(01-01-2023)

#### Preparer Tax Identification Number (PTIN)

- (1) The Preparer Tax Identification Number (PTIN) is to the right of the Preparer’s Signature in the PTIN box at the bottom right corner of Form 8752.
- (2) No action is required on amended returns.
- (3) The valid PTIN begins with the alpha “P” followed by an eight-digit number (e.g., PXXXXXXX). Circle the PTIN if it is invalid, all zeros or all nines.

- (4) The Preparer's Social Security Number (SSN) is a nine-digit number. Circle the SSN if invalid, all zeros or all nines.

3.11.249.8.2  
(01-01-2023)

**Firm's Employer  
Identification Number  
(EIN)**

- (1) The Firm's EIN is below the Preparer's PTIN box at the bottom right corner of Form 8752.
- (2) No action is required on amended returns.
- (3) The Firm's EIN is a nine-digit number. Circle the EIN if it is invalid, all zeroes or all nines.

3.11.249.8.3  
(01-01-2021)

**Preparer Phone Number**

- (1) The Preparer's Phone Number is below the Firm's EIN at the bottom right corner of Form 8752.

***Preparer Phone Number***

<b>If</b>	<b>Then</b>
a. The return is amended,	No action required.
b. The Preparer's Phone Number is more than 10 digits,	No action required.
c. The Preparer's Phone Number is illegible or less than 10 digits,	Circle the Phone Number.

3.11.249.9  
(01-01-2020)  
**Unprocessable  
Procedures**

- (1) This section describes what constitutes unprocessable conditions, Form 8752, Required Payment or Refund Under Section 7519, required criteria and options available for making the form processable.

3.11.249.9.1  
(01-01-2020)  
**Unprocessable  
Conditions**

- (1) Even though a return may be considered valid for filing and timeliness purposes, it may not be processable. It is unprocessable if:
- The Name Control can't be determined because the name is illegible or incomplete.
  - The Employer Identification Number (EIN) is other than nine numeric digits (XX-XXXXXXX) and can't be perfected from information on the return or attachment
  - The address is illegible
  - The taxpayer has combined liability for more than one type of tax
  - The tax data entries on the document are so incomplete, illegible, or contradictory that the tax liability can't be determined
  - The document was misblocked. (e.g., Form 720 in a Form 8752 block)
  - Form 8752 has a tax period before December 31, 1990 (9012)
  - The return is unsigned
  - The return has only entity data and no other statements, attachments or signature by the taxpayer
  - Any condition set forth as unprocessable in the specific instructions



3.11.249.9.2

(01-01-2020)

**Processing of  
Unprocessable  
Documents**

- (1) A return must contain specific items before it is considered processable. Examine schedules and other attachments for the information necessary to make the document processable and enter on the applicable return. The specific items needed are:
  - a. A Taxpayer Identification Number (TIN)
  - b. A legible Name Control
  - c. A legible address
  - d. A valid tax period
  - e. Legible tax data, if tax liability is shown
  - f. Signature
- (2) Returns with unresolved entity problems should be routed to Entity Control for research.
- (3) If the return has multiple EINs, an EIN that is missing, "Applied for", "Pending", etc., see IRM 3.11.249.10.2, Entity Perfection - Employer Identification Number (EIN).
- (4) If the name is illegible on the return, see IRM 3.11.249.10.3, Entity Perfection - Name Control.
- (5) For other unprocessable conditions, initiate correspondence if you have a name and address and research can't resolve the issue.
  - a. Attach Form 3696, Correspondence Action Sheet, Form 3696-A, IDRS Correspondence Action Sheet, or other approved Correspondence Action Sheet to the front of the return.
  - b. Edit Computer Condition Code (CCC) "U" on the return and leave it in the block (or batch).
- (6) Route unprocessable returns to the Correspondence Unit using a Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip for the **HOLD FILE** for the following reasons:
  - a. The return is being reinput after correspondence or research and the document is still unprocessable.
  - b. The return has a signature (regardless of whose signature it is), but no entity data. In this instance, research may not produce the entity name because the signature is of a bookkeeper, secretary, etc.
  - c. The return has no entity data, an illegible signature, and the first alpha letter of the last name can be determined. Do not research and forward to the **HOLD FILE** for filing under the alpha letter of the last name.

**Note:** The **HOLD FILE** will be searched when there is a taxpayer inquiry and it is possible the return may be in this file. The returns held in this file are retired to the Federal Records Center (FRC) per Document 12990, IRS Records Control Schedules.
- (7) **Do not** send the following unprocessable returns to the **HOLD FILE**:
  - a. Overpaid returns without a reply and those with a taxpayer reply that is still unprocessable. Edit Computer Condition Code (CCC) "X".
  - b. Returns which contain no entity data or signature. If the only entries on the return are figures, give the return to your manager for administrative determination. Likewise, give your manager returns with illegible signatures where the alpha letter of the last name can't be determined.



- c. Undeliverable returns. This includes returns with incomplete entity that can't be identified by a signature. These returns should be held for one year and disposed of per IRM 1.10.1, Office of the Commissioner of Internal Revenue, IRS Correspondence Manual. Do not send to the Federal Records Center.

3.11.249.9.3  
(01-01-2020)

**Processing  
Unprocessable Returns  
with Replies**

- (1) When a signed perjury (declaration) is received, attach it to the return.
- (2) Complete the return based on the information submitted by the taxpayer.
- (3) If an IRS letter is attached which bears an IRS Received Date stamp band and there is no date stamp on the return, edit the date (as stamped on the attachment) on the return.
- (4) If two received dates are on the return, circle the original (earliest) received date, if it was not previously circled.

3.11.249.9.4  
(01-01-2020)

**Processing No Reply  
Cases**

- (1) Only one correspondence attempt is required. If a reply is not received after the prescribed suspense period, prepare Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip notating that the taxpayer did not reply to correspondence for Form 8752, Required Payment or Refund Under Section 7519. Route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal, to determine Section 444 election.
- (2) Edit CCC "X" on an overpaid return. **Do not** change the received date.

3.11.249.9.5  
(01-01-2020)

**Rejection of Documents**

- (1) Reject a document for the following reasons:
  - a. The document is for a tax period before December 31, 1990.
  - b. The document is a type that has not been included in the Automated Data Processing (ADP) system.
  - c. The filer sends a blank return and states that taxpayer is not required to file or does not understand why taxpayer received the Form 8752, Required Payment or Refund Under Section 7519.
- (2) Prepare Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip. Write the reason for rejection and attach the form to the face of the document immediately under the entity data for the following:
  - a. **Numbered Document** - Edit CCC "U" on the document and leave it in the block.
  - b. **Unnumbered Document** - Remove the document from the block and forward it to Receipt and Control.

**Note:** In addition, if either a blank return, as described in (1)c above, a letter or statement is received from the taxpayer containing any statements for NOT filing Form 8752, make a photocopy of the return and the letter and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.

3.11.249.9.6

(01-01-2020)

**Disposition of Documents**

- (1) Send blocked and numbered documents that have been coded and edited to Data Conversion for transcribing.
- (2) Unnumbered documents that have been coded and edited will be sent to Receipt and Control for blocking and numbering.
- (3) Documents leaving the campus will be sent to Receipt and Control for shipment. Prepare Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip with applicable routing instructions.
- (4) Documents not leaving the campus will be sent to the correct function in the campus for the required action. This includes items detached from documents to be processed that require correspondence, accounting, or other action. See IRM 3.11.249.5.2 (1), Other Unrelated Attachments, for preparation of Form 4227, Intra-SC Reject or Routing Slip.

3.11.249.10

(01-01-2018)

**General Entity Perfection**

- (1) This section includes information describing perfection of the entity and address areas of the Form 8752, Required Payment or Refund Under Section 7519. The type of entity present on the return determines the Name Control procedure.

3.11.249.10.1

(01-01-2018)

**Entity Perfection - General**

- (1) The entity of a tax return identifies the taxpayer on the Business Master File. The entity area of the return has the following:
  - a. Employer Identification Number (EIN)
  - b. Name
  - c. Address
  - d. Tax Period

3.11.249.10.2

(01-01-2026)

**Entity Perfection - Employer Identification Number (EIN)**

- (1) The EIN is a nine-digit number (XX-XXXXXXX) assigned to identify the Form 8752, Required Payment or Refund Under Section 7519.
- (2) The EIN is to the right of the Name field in the entity area of the return.
- (3) Determine the EIN as follows:

***Employer Identification Number (EIN)***

If	And	Then
a. EIN is missing	You can determine the correct EIN from the attachments and schedules,	Edit the EIN to the proper location.
b. The EIN is either a Preparer Tax Identification Number (PTIN) or Individual Taxpayer Identification Number (ITIN)	Numbered return,	<ol style="list-style-type: none"> <li>1. Edit Computer Condition Code (CCC) "U" on the return.</li> <li>2. Route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> <li>3. Leave return in batch.</li> </ol>
c. The EIN is either a PTIN or ITIN	Unnumbered return,	<ol style="list-style-type: none"> <li>1. Remove return from batch.</li> <li>2. Route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> </ol>

If	And	Then
d. Multiple EINs are present	Numbered return,	<ol style="list-style-type: none"> <li>1. Edit CCC "U" on the return.</li> <li>2. Route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> <li>3. Leave return in batch.</li> </ol>
e. Multiple EINs are present	Unnumbered return,	<ol style="list-style-type: none"> <li>1. Remove return from batch.</li> <li>2. Route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> </ol>
f. The EIN has any of the following conditions and can't be determined from attachments and schedules: <ul style="list-style-type: none"> <li>• Illegible</li> <li>• Missing</li> <li>• Other than 9 digits</li> <li>• All zeroes</li> <li>• All nines</li> </ul>	Numbered return,	<ol style="list-style-type: none"> <li>1. Circle out all illegible EINs, zeroes or nines.</li> <li>2. Edit CCC "U" on the return.</li> <li>3. Route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> <li>4. Leave return in batch.</li> </ol>
g. The EIN has any of the following conditions and can't be determined from attachments and schedules: <ul style="list-style-type: none"> <li>• Illegible</li> <li>• Missing</li> <li>• Other than 9 digits</li> <li>• All zeroes or</li> <li>• All nines</li> </ul>	Unnumbered return,	<ol style="list-style-type: none"> <li>1. Circle out all illegible EINs, zeroes or nines.</li> <li>2. Research Integrated Data Retrieval System (IDRS) (e.g., Command Code (CC) NAMES or CC EINAD or other Command Code).</li> <li>3. If found, edit to the proper location.</li> <li>4. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> </ol>
h. EIN is missing, "Applied for", "Pending", etc., and can't be located on attachments	Numbered return,	<ol style="list-style-type: none"> <li>1. Edit CCC "U" on the return.</li> <li>2. Route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> <li>3. Leave return in batch.</li> </ol>
i. EIN is missing, "Applied for", "Pending", etc., and can't be located on attachments	Unnumbered return,	<ol style="list-style-type: none"> <li>1. Research IDRS. (e.g., CC NAMES or CC EINAD or other Command Code).</li> <li>2. If found, edit to the proper location.</li> <li>3. If not found, route to Entity Control following local procedures (e.g., Form 4227 or other proper routing slip).</li> <li>4. See Figure 3.11.249-2, Form 8752, Required Payment or Refund Under Section 7519, with Partial EIN.</li> </ol>

**DRAFT**

Form **8752**  
(Rev. December 2025)

**Required Payment or Refund Under Section 7519**  
Don't attach this form to Form 1065 or Form 1120-S; file it separately.  
Go to [www.irs.gov/Form8752](http://www.irs.gov/Form8752) for the latest information.

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For the required payment figured using the net income from the base year ending \_\_\_\_\_, 20\_\_\_\_  
**Due by May 15.**

Name of partnership or S corporation  
**MAGNOLIA & BEECH CORP.**

Employer identification number  
**00-891647**

Number and street. If a P.O. box, see instructions.  
**1815 E. 38<sup>TH</sup> ST.**

Room or suite no.

City or town  
**BALTIMORE**

State or province  
**MD**

Country

ZIP or foreign postal code  
**21233**

**A** Check applicable box to show how entity is classified for federal income tax purposes: (1) ☐ Partnership  
(2) ☐ S Corporation

**B**

**C**

Intra-SC Reject or Routing Slip		Name-Unit <b>T. Pine PDP:U6</b>	Date <b>5-14-26</b>
<b>X</b>	Route to	<b>X</b>	Reason
	Accounting	<input type="checkbox"/>	Missing or illegible data
	Adjustments	<input checked="" type="checkbox"/>	<input type="checkbox"/> EIN <input type="checkbox"/> Signature
	Batching and Numbering	<input type="checkbox"/>	<input type="checkbox"/> SSN <input type="checkbox"/> Tax period
	Clearing and Deposit	<input type="checkbox"/>	<input type="checkbox"/> Name <input type="checkbox"/> Filing requirements
	Collection	<input type="checkbox"/>	<input type="checkbox"/> Address <input type="checkbox"/> Form _____
	Criminal Investigation	<input type="checkbox"/>	<input type="checkbox"/> Other (specify)
	<input type="checkbox"/> QRDT <input type="checkbox"/> ITPP		Review for necessary action
	Data Control (Balancing)	<input type="checkbox"/>	Reinput to
	Document Services	<input type="checkbox"/>	<input type="checkbox"/> Tax class _____ <input type="checkbox"/> Doc. code _____
<b>X</b>	Entity Control		<input type="checkbox"/> Other:
	Error Resolution		Unpostable code: Cycle:
	Examination (Audit)		Action Code:
	Files		Reinput
	Reject Correction		Questionable items
	Returns Analysis		<input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions
	Statute Control		<input type="checkbox"/> Other data:
	Other activity (explain)	<b>X</b>	Other (explain) <b>Partial EIN - Unable to locate on IDRS</b>

Form **4227** (Rev. 12-01) Cat. No. 269151 Department of the Treasury  
Internal Revenue Service

Figure 3.11.249-2 Form 8752, Required Payment or Refund Under Section 7519, with Partial EIN

- (4) **New EIN assigned** - If the return was given a new EIN by Entity Control, underline the Name Control. No further editing of the entity data is necessary. See Figure 3.11.249-3, Form 8752 Illustrating EIN Assigned by Entity Control.

**DRAFT**

Form **8752**  
(Rev. December 2025)

**Required Payment or Refund Under Section 7519**  
Don't attach this form to Form 1065 or Form 1120-S; file it separately.  
Go to [www.irs.gov/Form8752](http://www.irs.gov/Form8752) for the latest information.

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For the required payment figured using the net income from the base year ending \_\_\_\_\_, 20\_\_\_\_  
**Due by May 15.**

Name of partnership or S corporation  
**Magnolia & Beech**

Employer identification number  
**00-8916473**

Number and street. If a P.O. box, see instructions.  
**1815 E 38<sup>th</sup> St**

Room or suite no.

City or town  
**Baltimore**

State or province  
**MD**

Country

ZIP or foreign postal code  
**21233**

**A** Check applicable box to show how entity is classified for federal income tax purposes: (1) ☒ Partnership  
(2) ☐ S Corporation

**EIN assigned by ENTITY**

Figure 3.11.249-3 Form 8752 Illustrating EIN Assigned by Entity Control

- (5) Returns with attachments or statements for the following conditions should be routed to Entity Control using Form 13934, Entity Document/C&E Merge Transmittal.

**Note:** If the return is numbered, edit Computer Condition Code (CCC) "U" and leave the return in the block (batch).

- Name change requiring a new EIN
- Return is filed under another EIN
- Filing requirement was incorrectly established
- Taxpayer files bankruptcy

3.11.249.10.3  
(01-01-2023)

**Entity Perfection - Name Control**

- (1) The Name Control consists of four characters or less:
- a. Valid characters are alpha, numeric, ampersand (&), hyphen (-) and blank. However, blanks are only valid at the end of the Name Control.
  - b. Disregard the word "THE" in the Name Control only when followed by more than one word.
- (2) See Document 7071-A, BMF Name Control Job Aid - For Use Outside the Entity Area, to determine the Name Control.
- (3) You must determine the type of entity present on the return because the type of entity determines the Name Control procedures you must use.
- a. Individuals
  - b. Corporations
  - c. Partnerships
  - d. Trusts and Estates
  - e. Other organizations
- (4) Edit the Name Control as follows:

***Name Control***

If	And	Then
a. Able to determine the Name Control,		Underline the Name Control.
b. Unable to determine the Name Control,	Numbered,	<ol style="list-style-type: none"> <li>1. Edit CCC "U" on the return.</li> <li>2. Route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> <li>3. Leave return in batch.</li> </ol>
c. Unable to determine the Name Control,	Unnumbered,	<ol style="list-style-type: none"> <li>1. Research IDRS. (e.g., CC NAMES or CC EINAD or other Command Code).</li> <li>2. If found, edit to the proper location.</li> <li>3. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> </ol>

3.11.249.10.4  
(02-27-2025)

**Entity Perfection -  
“In-Care-Of” Name**

- (1) An “In-Care-Of” name can be identified by the words “In-Care-Of”, or the symbols “c/o” or “%” (percent).
- (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,	<ol style="list-style-type: none"> <li>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.</li> <li>2. Underline the second street address.</li> <li>3. Notate “TC 014” in the upper left margin.</li> <li>4. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>

**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.

- (3) Determine a change in the in-care-of name by any of the following:
- Taxpayer edits or adds to the “in-care-of” name (e.g., original “in-care-of” name crossed out)
  - Taxpayer adds a new name

**“In-Care-Of” Name**

If	Then
a. An “In-Care-Of” name is changed but there is no sign of an address change,	<ol style="list-style-type: none"> <li>1. Edit the “In-Care-Of” name as shown above.</li> <li>2. Continue editing the return.</li> </ol>
b. An “In-Care-Of” name is present and there is an sign of an address change,	<ol style="list-style-type: none"> <li>1. Edit the “In-Care-Of” name as shown above.</li> <li>2. Correct the address.</li> <li>3. Continue editing the return.</li> </ol>

3.11.249.10.5  
(02-06-2024)

**Entity Perfection -  
Domestic Addresses**

- (1) Perfection of the address is necessary when the mailing address (Street or Post Office (PO) Box) is not easily identified.

**Exception:** Do not perfect the address on amended returns (CCC "G").

- (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.

- (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: <ul style="list-style-type: none"> <li>Mailing address information is the same,</li> <li>Form 8822/ 8822-B, Line 7, does not list a location address,</li> <li>No entry on Form 8822-B, Lines 8 or 9,</li> </ul>	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: <ul style="list-style-type: none"> <li>Mailing address information is different,</li> <li>Form 8822 or Form 8822-B, Line 7, lists a location address,</li> <li>Form 8822-B, Lines 8 or 9, have an entry,</li> </ul>	Detach Form 8822 (or Form 8822-B) and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.  <b>Note:</b> Edit the new address to return before routing.

If	And	Then
e. Both a P.O. Box and street address are shown,		<ol style="list-style-type: none"> <li>1. Notate "TC 014" in the upper left margin.</li> <li>2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
f. Two street addresses are shown,		<ol style="list-style-type: none"> <li>1. Underline the second street address.</li> <li>2. Notate "TC 014" in the upper left margin.</li> <li>3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
g. One street address is shown,	The taxpayer changed the address to a P.O. Box,	<ol style="list-style-type: none"> <li>1. Notate "TC 014" in the upper left margin.</li> <li>2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
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,		<ol style="list-style-type: none"> <li>1. Research using Integrated Data Retrieval System (IDRS) (e.g., CC INOLE) or local procedures.</li> <li>2. Edit the city and state in the Entity section of the return.</li> </ol> <p><b>Note:</b> Refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.</p>



If	And	Then
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. <b>Note:</b> 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.

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

**Note:** The "In-Care-Of" symbol is valid for the second name line, but not on the street address line.

- (5) The U.S. Postal Service (USPS) established new address requirements for Army Post Office (APO), Diplomatic Post Office (DPO), and Fleet Post Office (FPO) addresses. If the old address appears, convert to the new state code abbreviation based on the ZIP Code (e.g., APO New York, NY 091XX would be converted to APO AE 091XX). Consider **APO/DPO/FPO addresses as domestic addresses**. Refer to conversion table below:

**APO/DPO/FPO Address**

Address	State Code Abbreviation	ZIP Code
APO/DPO/FPO	AA	340XX
APO/DPO/FPO	AE	090XX - 098XX
APO/DPO/FPO	AP	962XX - 966XX

3.11.249.10.6  
(01-01-2025)  
**Entity Perfection -  
Foreign Addresses**

- (1) A foreign (international) address is any address that is not in the 50 states or the District of Columbia.
- (2) Consider returns with Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses as domestic addresses.

- (3) Route returns with a foreign or an American Possession address to the Ogden Submission Processing Campus (OSPC) for processing. Prepare Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform the taxpayer the IRS sent the return to OSPC.
- (4) Consider returns with addresses in the following U.S. Possessions/Territories as foreign for processing purposes. Edit the same way as domestic addresses.
  - a. Edit a two-character alpha code for the U.S. Possession/Territory name.

***U.S. Possession/Territory***

<b>U.S. Possession/Territory</b>	<b>Abbreviation</b>
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Northern Mariana Islands	MH
Marshall Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands	VI

- b. A ZIP Code must be present for U.S. Possessions/Territories. Edit the correct ZIP Code if one is not provided. See Exhibit 3.11.249-5, U.S. Possessions/Territories and ZIP Codes.
- (5) All other foreign addresses are edited the same as a domestic address with the following exceptions:
  - a. The foreign country must be the last entry in the address.
  - b. Circle the foreign country and edit the country code preceded by a "/" and followed by "/"\$ (e.g., "/GM/\$ is edited for Germany). See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for official foreign country codes.
  - c. Edit a unique country code for returns filed with an address in Canada. See IRM 3.11.249.10.7, Province and Country Code - Canada.
 

**Note:** Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) has examples for editing foreign addresses.
  - d. If the foreign address is from Australia, Brazil, Cuba, Italy, Mexico, or The Netherlands, check if the address has a province, state, or territory.
 

**Note:** There may be other countries with provinces, states, and territories not above, see Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) for more information.

***Province, State, or Territory Address***

<b>If</b>	<b>Then</b>
a. A province, state, or territory name is present,	<ol style="list-style-type: none"> <li>1. Circle the province, state, or territory name.</li> <li>2. Edit the correct abbreviation. See Exhibit 3.11.249-4, Province, Foreign State and Territory Abbreviations</li> </ol>
b. A province, state, or territory is shown in abbreviated format,	Continue editing the return.
c. A province, state, or territory name is not present,	Continue editing the return.

- (6) A ZIP Code or state is not required on a foreign address. Foreign addresses use a postal code that is entered before the city or foreign country and is part of the address.

3.11.249.10.7  
(01-01-2022)

**Province and Country  
Code - Canada**

- (1) To help Compliance with workload assignment, returns filed with an address in Canada will be edited using a unique country code based on the province/territory.

***Province and Country Code - Canada***

<b>If</b>	<b>Then</b>
a. The foreign address has a Canadian Province/Territory name, or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. See table below to ensure the correct Canadian Province/Territory is present or edited to the return.</li> <li>2. Circle the country name.</li> <li>3. Edit the correct country code based on the province/territory preceded by a "/" and followed by a "\$" as the last entry in the address.</li> </ol>
b. The foreign address does not contain a Canadian Province/Territory name or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. Circle the country name.</li> <li>2. Edit the country code "/CA/\$" as the last entry in the address.</li> </ol>

**Canadian Province/Territory Abbreviations, Postal Codes, and Canadian Country Codes Table**

Canadian Province/Territory	Province/Territory Abbreviation	Postal Code Beginning <i>Note: If the Canadian Postal Code begins with one of the following, use the corresponding Country Code Abbreviation in the right most column.</i>	Country Code
Alberta	AB	T	XA
British Columbia	BC	V	XB
Manitoba	MB	R	XM
New Brunswick	NB	E	XN
Newfoundland and Labrador	NL	A	XL
Northwest Territories	NT	X	XT
Nova Scotia	NS	B	XS
Nunavut	NU	X	XV
Ontario	ON	K, L, M, N or P	XO
Prince Edward Island	PE	C	XP
Quebec	QC	G, H or J	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

- (2) The rest of the foreign address is edited using procedures in IRM 3.11.249.10.6, Entity Perfection - Foreign Addresses.

3.11.249.10.8  
(01-01-2026)  
**Tax Period**

- (1) Do not edit the tax period if the current year form is used unless the taxpayer shows on the top of the return that this is not a current year return (e.g., shows a prior year). Programming automatically inserts the current year when there is no Integrated Submission and Remittance Processing (ISRP) entry and verifies the correct tax rate was used on Line 9a. Generally, Form 8752, Required Payment or Refund Under Section 7519, filers must be for a calendar year.

**Caution:** Many taxpayers file Form 8752 early (right after the end of their fiscal year) and may use a prior year form. **Be aware of the taxpayer writing in the tax period on the top of the form.** Failure to do so may result in Duplicate Filings (DUPFS) cases in Accounts Management (AM).

- (2) **The tax period for all prior year returns must be edited.** Edit the tax period under the title of the form in YYYY format.

**Example:** If the election year ends September 30, 2023, the tax period is “2412” not “2409”.

- (3) If a prior year form is submitted and the taxpayer does not show the tax period, edit "2412" under the title of the form, except when you receive multiple Forms 8752 from the same entity. See Figure 3.11.249-4, Editing of a Prior Year Form 8752.

**00223-105-50000-6**

**Form 8752** **Required Payment or Refund Under Section 7519** OMB No. 1545-0123  
 Don't attach this form to Form 1065 or Form 1120-S; file it separately.  
 Go to [www.irs.gov/Form8752](http://www.irs.gov/Form8752) for the latest information.

Department of the Treasury Internal Revenue Service For the required payment figured using the net income from the base year ending **2412**, 2024 **2024**  
 Due by May 15, 2025.

Name of partnership or S corporation **Carol C. Poplar Inc.** Employer identification number **00-7405212**  
 Number, street, and room or suite no. If a P.O. box, see instructions.  
**2112 E. Alder Lane**  
 City or town, state or province, country, and ZIP or foreign postal code  
**Atlanta, GA 30304**

**A** Check applicable box to show how entity is classified for federal income tax purposes: (1) ☒ Partnership  
 (2) ☐ S Corporation

**B** If this is the entity's first tax year, skip lines 1-10, enter 0 on line 11, and check this box ☐

**C** If the entity is required to file a required payment balance because of a terminating event, skip this box ☐

**D** If the entity is required to file a required payment balance because of a terminating event (2 months), check this box. See the line 1 instructions for the ☐

**1** Increase the net income for the base year (see line 2 below), and enter the amount in the short base year. Carry out the ratio to at least 3 decimal places. If zero or less, enter 0- **300,000 00**

**2** Applicable payments made during base year **250,000 00**

**3** Deferral ratio. Divide the number of months in the deferral period by 12 and enter the result as a percentage. Carry out your answer to at least the nearest tenth of a percent **25 %**

**4** **Line 1 deferred amount.** Multiply line 1 by line 3. **75,000 00**  
**Caution:** If the entity had a short base year, skip lines 5 and 6 and go to line 7.

**5** **Line 2 deferred amount.** Multiply line 2 by line 3. **62,500 00**

**6** Applicable payments made during the deferral period of the base

**Figure 3.11.249-4 Editing of a Prior Year Form 8752**

- (4) If multiple Forms 8752 from the same entity using the current year form are received, try to find out the correct tax period to edit. Look at the "applicable election year beginning and ending". Make the latest "ending period" the current calendar year and edit prior year tax periods in descending order as can be best determined. See Figure 3.11.249-5, Multiple Forms 8752 from Same Entity with Current Year Form.

- (5) If a Form 8752 is received for a future tax period (e.g., if the tax period ending is after the current processing date), follow instructions below:

- Edit Computer Condition Code (CCC) "U" on the return.
- Attach Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip, check the box for Reject Correction (Rejects), and notate "Early Filed". Rejects will research to determine the correct tax period and edit the tax period.
- Continue processing.

**Note:** If a remittance is attached, prepare Form 3244, Payment Posting Voucher, and route to Deposit Activity for processing and posting to the taxpayer's account.

DRAFT

Form **8752**  
(Rev. December 2025)

**Required Payment or Refund Under Section 7519**  
Don't attach this form to Form 1065 or Form 1120-S; file it separately. **2312**  
Go to [www.irs.gov/Form8752](http://www.irs.gov/Form8752) for the latest information.

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For the required payment figured using the net income from the base year ending **8-31**, 20 **23**  
Due by May 15.

Name of partnership or S corporation  
**Ashley Cypress & Justin C. Hemlock, Ptrs.**

Employer identification number  
**00-1105793**

Number and street. If a P.O. box, see instructions.  
**11510 N. Tupelo Ave.**

Room or suite no.

City or town  
**New Orleans**

State or province  
**LA**

Country

ZIP or foreign postal code  
**70113**

A

Check applicable box to show how entity is classified for federal income tax purposes: (1) ☒ Partnership

DRAFT

Form **8752**  
(Rev. December 2025)

**Required Payment or Refund Under Section 7519**  
Don't attach this form to Form 1065 or Form 1120-S; file it separately. **2412**  
Go to [www.irs.gov/Form8752](http://www.irs.gov/Form8752) for the latest information.

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For the required payment figured using the net income from the base year ending **8-31**, 20 **24**  
Due by May 15.

Name of partnership or S corporation  
**Ashley Cypress & Justin C. Hemlock, Ptrs.**

Employer identification number  
**00-1105793**

Number and street. If a P.O. box, see instructions.  
**11510 N. Tupelo Ave.**

Room or suite no.

City or town  
**New Orleans**

State or province  
**LA**

Country

ZIP or foreign postal code  
**70113**

A

Check applicable box to show how entity is classified for federal income tax purposes: (1) ☒ Partnership

DRAFT

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(Rev. December 2025)

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Room or suite no.

City or town  
**New Orleans**

State or province  
**LA**

Country

ZIP or foreign postal code  
**70113**

A

Check applicable box to show how entity is classified for federal income tax purposes: (1) ☒ Partnership  
(2) ☐ S Corporation

TAX PERIOD EDITING  
NOT REQUIRED

Figure 3.11.249-5 Multiple Forms 8752 from Same Entity with Current Year Form

- 3.11.249.10.9  
(01-01-2020)  
**Centralized  
Authorization File (CAF)  
Indicator**
- (1)

Editing the Centralized Authorization File (CAF) code is no longer required.
- (2)

The CAF has the type of authorization that taxpayers give to representatives regarding the taxpayers' accounts. Representatives may submit Form 2848, Power of Attorney (POA) and Declaration of Representative, or Form 8821, Tax Information Authorization (TIA).

**Centralized Authorization File (CAF)**

<b>If</b>	<b>Then</b>
a. Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, is attached,	<ol style="list-style-type: none"> <li>1. Detach Form 2848 or Form 8821 from the return.</li> <li>2. Edit taxpayer name and EIN on Form 2848 or Form 8821, if missing.</li> <li>3. Edit received date on Form 2848 or Form 8821.</li> <li>4. Route Form 2848 or Form 8821 to the CAF function.</li> <li>5. Edit an action trail in the lower left corner going vertically up the side of the return.</li> </ol>
b. A "General Power of Attorney" or a "Durable Power of Attorney" or "Tax Information Authorization" is submitted on any document other than Form 2848 or Form 8821,	<ol style="list-style-type: none"> <li>1. Take no action.</li> <li>2. Leave the Power of Attorney or Tax Information Authorization attached to the return.</li> <li>3. Do not route to the CAF function.</li> </ol>

3.11.249.11  
(01-01-2024)  
**Received Date**

- (1) The date a document is received in the Campus or IRS Office is the date stamped as the "IRS Received Date".
- (2) A received date is required on every Form 8752, Required Payment or Refund Under Section 7519. **The due date for Form 8752 is May 15** of the year following the calendar year in which the applicable election year begins.

**Received Date**

<b>If</b>	<b>Then</b>
	The return is considered timely.
b. The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday.

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If	Then
the postmark date or shipment date is on or before the legal or extended due date,	<p>Edit the received date to agree with the postmark date or shipment date.</p> <p><b>Note:</b> The postmark date or shipment date includes returns delivered by:</p> <ul style="list-style-type: none"> <li>• U.S. Postal Service (USPS),</li> <li>• Private Delivery Services, e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), “designated” by the IRS. See IRM 3.10.72, Receiving, Extracting and Sorting, for a list of designated private delivery services, or</li> <li>• Returns with a Foreign Postmark.</li> </ul> <p><b>Note: For certified mail only</b> - If a postmark is not present, look for an “USPS.com Track &amp; Confirm” record attached to the return (should be in front of the envelope). Use the <b>Acceptance</b> date on the record to determine timeliness and follow normal editing procedures. See Exhibit 3.11.249-6., USPS.com Track &amp; Confirm.</p> <p>If the “USPS.com Track &amp; Confirm” record is not attached, take no action.</p>

#  
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(3) The received date may or may not be stamped on the face of the return.

(4) A valid received date stamp **may** consist of the following:

- The word “Received”
- Month (alpha or numeric)
- Day (e.g., “1” or “01”)
- Year (four digits)
- Area Office, Campus, Field Office, Taxpayer Assistance Center (TAC) plus the city, location, or functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM)).

**Exception:** Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return has a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management (AM)),



or Submission Processing (SP)), circle out the invalid received date and edit the correct received date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a received date by that office is not the "IRS Received Date".

- (5) If the received date stamp is not present or the date is illegible or invalid, edit the received date, in MMDDYY format, in the middle of the first page of the return **in the area between Lines 1 and 6**. Edit the received date according to the following priority:
- The earliest legible postmark date (U.S. Postal Service, foreign or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service (USPS) postmark or foreign postmark date are as follows:

***Received Date***

If	Then
a. An envelope is not attached,	Use the postmark date stamped on the face of the return. <b>Note:</b> When there are multiple returns in one envelope, the envelope is attached to one return and the postmark date is stamped on the other returns.
b. A document was returned for insufficient postage,	Use the postmark date that coincides with the correct delivery of the return.
c. The postmark is missing and the envelope is certified,	Look for the "USPS.com Track & Confirm" record that was attached to the return (should be in front of the envelope). Use the "acceptance" date on the record to determine timeliness and follow normal editing procedures. See Exhibit 3.11.249-6., USPS.com Track & Confirm. If the "USPS.com Track & Confirm" record is not attached, take no action.
d. An envelope has both a USPS and private-metered postmark,	Always use the USPS postmark.
e. An envelope has a foreign and private-metered postmark,	Use the foreign postmark.
f. An envelope has two private-metered postmarks,	Always use the latest private postmark.
g. An envelope has only one private-metered postmark,	Use the private-metered postmark.

- Service Center Automated Mail Processing System (SCAMPS) Digital Date
- Revenue officer's or other IRS official's signature date
- Signature date, if within the current year (unless other information indicates signature date is invalid)
- Julian date of the Document Locator Number (DLN) minus 10 days
- Current date minus 10 days

(6) Edit the received date as follows:

***Received Date***

If	Then
a. A timely received date is the only received date stamped on the return,	Do not edit.
b. Two or more dates stamped on the return,	<ol style="list-style-type: none"> <li>1. Use the earliest IRS stamped received date.</li> <li>2. Circle out all other dates (handwritten or stamped) not needed for transcription.</li> </ol> <p><b>Note:</b> Treat received dates that are circled out by another function as if they are not present</p>
c. A Federal return is addressed to the IRS but delivered to a State agency,	Use the postmark date as the received date.
d. A Federal return is addressed to a State agency,	Use the IRS date stamp as the received date.
e. The only received date on the return is a Taxpayer Advocate Service (TAS) or Chief Counsel received date,	Circle out the TAS or Chief Counsel received date and edit the received date according to instructions.

**Reminder:** Check any envelope attached to the return for remittance. If found, hand carry remittance to manager.

(7) If a return was faxed to another area of the IRS and then sent to Submission for processing, do not edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

**Caution:** Do not use the EEFax Date as the IRS Received Date.

3.11.249.12  
(01-01-2018)

**Computer Condition Codes (CCCs)**

- (1) Computer Condition Codes (CCCs) are used to identify a special condition or computation to post to the Master File.
- (2) Edit the Computer Condition Code(s) in the upper left margin of the Form 8752, Required Payment or Refund Under Section 7519.

3.11.249.12.1  
(01-01-2018)

**Computer Condition Code "F" - Final Return**

- (1) Edit CCC "F" when the taxpayer gives a positive indication that they are not liable for filing future returns. Notations such as (but not limited to) the following:
  - a. Final
  - b. Deceased
  - c. Out-of-Business
  - d. Liquidation
  - e. Exempt under IRC 501(c)(3)
  - f. Dissolved
  - g. IRC 444 was terminated

**Note:** In cases about Form 8752, any references to a "terminating event" may also apply in determining whether this is a final return.

h. Taxpayer checked the box on Line C of Form 8752.

**Reminder:** See IRM 3.11.249.15.3(9), Line 3 - Base Year Deferral Ratio, for more information when the taxpayer checked the box on Line C of Form 8752.

3.11.249.12.2  
(09-25-2024)

**Computer Condition  
Code “G” - Amended  
Return**

(1) A return is considered Amended based on the following:

- Words such as “Amended”, “Supplemental”, “Corrected” or “Additional” are present.
- Any indication from the taxpayer that a previous return was filed.

**Note:** Words such as “Copy” or “Duplicate” are not sufficient indicators and must be accompanied by a statement from the taxpayer that a previous return was filed.

**Caution:** Form 8752, Required Payment or Refund Under Section 7519, does not have an Amended box. Taxpayers are advised to file an amended Form 8752 and write “Amended Return” across the top to correct an error in a Form 8752 already filed.

(2) Examine the return for attachments.

- Do not separate any related attachments from the return that the taxpayer has submitted to explain the reason for the Amended return. Accounts Management may use the information.
- Detach any unrelated documents and route them to the correct function using Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip. Edit an action trail in the lower left corner going vertically up the side of the return.

(3) Determine if Computer Condition Code (CCC) “G” should be edited:

**Amended Return**

If	And	Then
a. There is an indication the return is Amended,	Form 3893, Re-Entry Document Control, is attached,	Do not edit CCC “G”.
b. There is an indication the return is Amended,	Form 13596, Reprocessing Returns, is attached,	Do not edit CCC “G”.
c. There is an indication the return is Amended,	None of the above are present,	Edit CCC “G”. No other codes may be used with a CCC “G”, except “U” and “W”. <b>Note:</b> Computer Condition Code “3” (No Reply to Correspondence) or any of the Error Resolution System (ERS) Action Codes do not apply to Form 8752 processing.

(4) The following data must be edited on all Amended returns:

- a. Name control - See IRM 3.11.249.10.3, Entity Perfection - Name Control.
- b. EIN - See IRM 3.11.249.10.2, Entity Perfection - Employer Identification Number (EIN).
- c. Tax period - See IRM 3.11.249.10.8, Tax Period.
- d. CCC "G"
- e. Received Date - See IRM 3.11.249.11, Received Date.
- f. Signature - See IRM 3.11.249.7, Signature.

**Note:** No further editing is required.

- (5) **Do not** edit CCC "G" if the taxpayer clearly shows that the return is used to submit a subsequent payment or did not include the payment with the original return filed.

- a. Edit CCC "U" on the return.
- b. Prepare Form 4227 or other proper routing slip and notate on Form 4227, "Research - Missed or Subsequent Payment".
- c. Route to Rejects. They will research to determine if the original return was posted and if the payment was misapplied.

**Note:** **Do not** correspond for any missing information.

3.11.249.12.3  
(01-01-2021)

**Computer Condition  
Code "O" - Manual  
Refund**

- (1) Computer Condition Code (CCC) "O" is edited when a Manual Refund will be issued and a Form 3753, Manual Refund Posting Voucher, Form 5792, Request for IDRS Generated Refund (IGR), or Form 12857, Refund Transfer Posting Voucher, is attached. Verify that the Name Control, EIN, and tax period on the return is the same as the information on the attached form.
- a. If a completed Form 3753, Manual Refund Posting Voucher, or Form 5792, Request for IDRS Generated Refund (IGR), or Form 12857, Refund Transfer Posting Voucher, is attached to the return, verify that the Name Control, EIN, and tax period on the return is the same as the information on the attached form. Edit CCC "O" if the information is the same.
  - b. If the data is not the same, refer the return and the attachment to your manager. The manager will send the return and the attached Form 3573, Form 5792, or Form 12857 back to the originating function.
- (2) When editing CCC "O", research Integrated Data Retrieval System (IDRS) to determine if a manual refund, Transaction Code (TC) 840 has posted:

***Transaction Code (TC) 840 (Manual Refund)***

If	Then
a. TC 840 has posted,	Edit CCC "O" and continue processing the return.
b. TC 840 has not posted, and Manual Refund is needed,	<ol style="list-style-type: none"> <li>1. Edit CCC "U" and route to Rejects with Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip.</li> <li>2. Notate "Manual Refund" on Form 4227 or other proper routing slip.</li> </ol>

#

**Reminder:** See IRM 3.11.249.2.8, Criminal Investigation (CI) Referral, for more information.

3.11.249.12.4  
(01-01-2019)  
**Computer Condition  
Code “U” -  
Unprocessable Return**

- (1) **Unprocessable Return.** Edit this code when the return is too incomplete or illegible for processing. When CCC “U” is edited, continue perfecting the return to the extent possible. See IRM 3.11.249.9, Unprocessable Procedures, for more information.
- (2) Edit CCC “U” on misblocked and non-Automated Data Processing (ADP) returns.

3.11.249.12.5  
(01-01-2025)  
**Computer Condition  
Code “W” - Statute**

- (1) Edit CCC “W” when the return processing date is two years and nine months after the return due date or received date, whichever is later.
- Note:** Revising the criteria due to current programming requirements.
- (2) Edit CCC “W” if the return is stamped “Cleared by Statute.”
  - (3) Form 8752, Required Payment or Refund Under Section 7519, is considered a required deposit by the taxpayer and not a payment of tax due.

3.11.249.12.6  
(01-01-2025)  
**Computer Condition  
Code “X” - Refund  
Freeze Code**

- (1) On no reply cases for a signature, edit CCC “X” on refund returns. This freezes the release of an overpayment (e.g., freezes the module from refunding or offsetting credit out) at Master File.
- (2) With other BMF returns, the “X” freeze may permit the IRS to comply with the taxpayer’s request to transfer a part of the refund applied to another account.
  - This is **not** the case with Form 8752
  - By law, money held in the taxpayer’s Form 8752 (escrow) account, or any money earmarked for that purpose, is not permitted to be transferred to another account
  - For this reason, we are unable to comply with the official text recommendations made by the BMF Consistency Task Team

3.11.249.13  
(01-01-2018)  
**Taxpayer Pre-computed  
Penalty and Interest (P/I)  
Code**

- (1) The pre-computed Penalty and Interest (P/I) Code is used when the taxpayer compute penalty and, or interest when it normally would not.
- (2) Edit Code “1” to the right of the Office of Management and Budget (OMB) number (upper-right corner) on Form 8752, Required Payment or Refund Under Section 7519, when pre-computed delinquency penalty and, or interest is shown.

3.11.249.14  
(01-01-2021)  
**Personal Service  
Corporations**

- (1) **Personal Service Corporations (PSCs)** are **not** required to file Form 8752, Required Payment or Refund Under Section 7519. In the case of a PSC, such corporations must complete Schedule H (Form 1120), Section 280H Limitations for a Personal Service Corporation, to figure the minimum distributions and the maximum deductible amount, if applicable.

#  
#

- a. If the taxpayer clearly shows on the return or attachment that they are a PSC, edit Computer Condition Code (CCC) "F" on the return and continue processing (unnumbered only).
- b. If a determination can't be made, route the return for Integrated Data Retrieval System (IDRS) research using the correct command codes (e.g., CC BMFOL). See Integrated Data Retrieval System (IDRS) Command Code Job Aid at: *Integrated Data Retrieval System (IDRS) Command Code Job Aid* for more information.

**Note:** Other indications that the taxpayer is a PSC are found in the entity information. Some examples are business names which show professions in health (e.g., "Dr." present in entity), law, engineering, architecture, accounting (e.g., "Certified Public Accountant (CPA)" present in entity), actuarial science, performing arts, or consulting.

- (2) If any of the above occupations are listed, route the return for Integrated Data Retrieval System (IDRS) research.
- (3) If research verifies that the taxpayer is a PSC (Tax Class 6, MFT 02, Document Code 11, Filing Requirement 19 and TC 054 is present), take the following action:

***Personal Service Corporations***

If	Then
Numbered Return,	<ol style="list-style-type: none"> <li>1. Edit CCC "U" on the return.</li> <li>2. Route to Reject Correction following local procedures (e.g., attach Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip and check box for "Reject Correction").</li> <li>3. Notate on Form 4227 "PSC not required to file Form 8752 per Internal Revenue Code (IRC) 444(c)(2)."</li> <li>4. Leave return in batch.</li> </ol>
Unnumbered Return,	<ol style="list-style-type: none"> <li>1. Edit CCC "F" on the return and continue processing the return.</li> <li>2. Notify the taxpayer (e.g., Correspondence Action Sheet (CAS) Letter 3463C, or local procedure), only if they have not notated on the return or attachment that they are a Personal Service Corporation (PSC), they are <b>not required</b> to file Form 8752.</li> </ol> <p><b>Note:</b> A reply from the taxpayer is not necessary. Also, do not send the return back.</p>

- (4) If research verifies that the taxpayer is not a Personal Service Corporations (PSCs), continue processing the return.

3.11.249.15  
(01-01-2019)  
**Perfecting Data on Form 8752**

- (1) This section has instructions for perfecting the money amounts, deferral ratios, and other numerical data to be transcribed from Form 8752, Required Payment or Refund Under Section 7519. See Exhibit 3.11.249-1, Transcription Lines for Form 8752, Required Payment or Refund Under Section 7519, for transcription lines (T lines).
- (2) The Form 8752 is used to remit the required payment. The required payment is intended to represent the value of the tax deferral by the owners of those entities using a taxable year other than the required year. The required payment is considered a deposit.

3.11.249.15.1  
(01-01-2018)  
**Line 1 - Net Income for Base Year**

entry and edit zero (0).

#

3.11.249.15.2  
(01-01-2018)  
**Line 2 - Applicable Payment Made During Base Year**

entry and edit zero (0).

#

3.11.249.15.3  
(01-01-2021)  
**Line 3 - Base Year Deferral Ratio**

- (1) Edit a three-digit code (Deferral Ratio) for the allowable deferral percentage on the dotted part of Line 3 to the left of the taxpayer's entry. There are eleven codes. These codes represent deferrals of one to eleven months (e.g., with "083" representing a deferral of one month and "917" for a deferral of eleven months, respectively) and are shown in the table below, which assumes that the taxpayer's required year is the calendar year.

**Note:** Do not put a decimal in front of the deferral ratio number.

**Reminder:** There is no deferral ratio listed for December, because December is used as the example base year for the deferral ratio table. The deferral ratio is based on the number of months between the beginning of an elected year and the close of a required year. Therefore, there would be no deferral ratio between December and December.

**Line 3 - Base Year Deferral Ratio**

Ending Month of Elected Tax Year	Deferral Period (Number of Months)	Deferral Ratio (Three-Digit Code)
November	1	083
October	2	167
September	3	250
August	4	333
July	5	417
June	6	500
May	7	583
April	8	667



Ending Month of Elected Tax Year	Deferral Period (Number of Months)	Deferral Ratio (Three-Digit Code)
March	9	750
February	10	833
January	11	917

**Note:** Do not “X” the taxpayer’s entry on Line 3. Integrated Submission and Remittance Processing (ISRP) should pick up the three-digit code edited on the dotted part of Line 3.

- (2) The “Deferral Ratio” is the three-digit code representing the allowable deferral percentage for the taxpayer’s deferral period. The “Deferral Period” means the number of months that occur between the last day of the elected tax year and the last day of the required tax year.

- **For example,** if the taxpayer elected a tax year ending on September 30 and the required tax year is the calendar year, the deferral period would be three months (the number of months between September 30 and December 31). If the deferral period is three months, edit “250” as the deferral ratio.
- **Using the same example** (e.g., if the required tax year is the calendar year), the deferral period would be two months for an elected tax year ending in October, while the deferral period would be one month for an elected tax year ending in November. (Edit “167” for the deferral ratio for a deferral period of two months. For a deferral period of one month, edit “083”.)

**Note:** Per the Tax Reform Act of 1986, the “required” tax year for S Corporations is a calendar year. A partnership’s required tax year depends on the tax year of the partners. Statutes may dictate otherwise in circumstances permitting the taxpayer to file fiscal year returns for a legally acceptable business purpose.

- (3) Generally, the deferral percentage will not exceed 25% (percent). S corporations and partnerships existing before 1986 were permitted to make an IRC 444 election and keep their old taxable year even if the deferral period was more than three months. If the taxpayer claims an amount greater than 25% (percent), but less than 91.7% (percent), accept taxpayer’s amount. If the taxpayer claims more than 91.7% (percent), allow only 91.7% (percent).

**Note:** Before you lower the rate, multiply Line 1 by the amount shown on Line 3 to ensure the taxpayer used that rate. For instance, if a taxpayer put \$1,000 on Line 1 and 83% (percent) on Line 3, but came up with an amount of \$83.00, taxpayer did not multiply by 83% (percent), but rather, 8.3% (percent). In this case, you would edit “083.”

- (4) The taxpayer may either round the percentage (e.g., show 8% (percent) or 17% (percent) or 67%(percent, rather than 8.3% (percent) or 16.7% (percent) or 66.67% (percent)), or carry the percentage to multiple places (8.33% (percent) or 16.67% (percent) or 66.67% (percent)). In either case, you will edit “083” or “167” or “667.”



- (5) If the taxpayer enters a percentage that does not approximate the allowable percentages, edit the acceptable code that is:

- a. Lower than the percentage claimed, and
- b. Closest to the percentage claimed (see example below).

**Example:** If the taxpayer enters 12% (percent), edit "083." If the taxpayer enters 21% (percent), edit "167."

- c. If the taxpayer enters an amount on Line 3 that is less than 6% (percent), correspond using proper letter (e.g., Letter 3463C, Letter 118C) to ask what the deferral period is. Edit the correct code based on the taxpayer's response. If there is no response, route to Entity Control to determine the correct deferral period.

**Exception:** Edit lowest percentage of "083" when taxpayer enters "0" (zero), dash (-), none, N/A, or leaves blank. See instructions in (6), below.

- (6) If the taxpayer enters a deferral ratio in the form of a decimal rather than a percentage, convert to a percentage.

- a. **Example 1:** If the taxpayer enters .17 as the deferral ratio, edit code "167."
- b. **Example 2:** If the taxpayer enters .08 as the deferral ratio, edit code "083."

- (7) If the deferral ratio or deferral period (Line 3) can't be determined from the information provided on the return and attachments (e.g., Line 4 amount divided by Line 1 amount equals Line 3), then correspond using proper letter. Edit the correct code based on the taxpayer's response. If there is no response, route to Entity Control to determine the correct deferral period.
- (8) If the taxpayer checked the box on Line B (which reads, "If this is the entity's first tax year, skip lines 1 through 10, enter -0- on line 11, and check this box"), then no editing of an entry to the left on Line 3 is necessary. Line B is the second line item located immediately beneath the entity part of Form 8752.
- (9) If the taxpayer checked the box on Line C (which reads, "If this form is being filed to claim a full refund of the net required payment balance because of a terminating event, skip lines 1 through 9a, enter -0- on line 9b, complete lines 10 - 12, and check this box"), then **no editing** of an entry to the left of Line 3 is necessary. Line C is the third line item located immediately beneath the entity part of Form 8752. Computer Condition Code (CCC) "F" may be needed. See IRM 3.11.249.12.1, Computer Condition Code "F" - Final Return, for more information.

3.11.249.15.4  
(01-01-2018)

**Line 4 - Line 1 Deferred  
Amount**

- (1) Line 4 is the result of multiplying Lines 1 and 3. Accept the taxpayer's amount.

#

3.11.249.15.5  
(01-01-2018)

**Line 5 - Line 2 Deferred  
Amount**

- (1) Line 5 is the result of multiplying Lines 2 and 3. Accept the taxpayer's amount.

#

3.11.249.15.6 (01-01-2018) <b>Line 6 - Applicable Payments Made During the Deferral Period of the Base Year</b>	(1) Accept the taxpayer's amount.	#
3.11.249.15.7 (01-01-2018) <b>Line 7 - If the Entity Had a 12-Month Base Year ...</b>	(1) Line 7 can be the result of: <ul style="list-style-type: none"> <li>a. Subtracting Line 6 from Line 5, or</li> <li>b. In the case of a short base year, the taxpayer enters an amount based on the applicable payments made during the deferral period of the applicable election year.</li> </ul> (2) Accept the taxpayer's amount.	#
3.11.249.15.8 (01-01-2018) <b>Line 8 - Net Base Year Income</b>	(1) Line 8 can be the result of: <ul style="list-style-type: none"> <li>a. Adding Line 4 and Line 7, or</li> <li>b. In the case of a short base year, subtracting Line 7 from Line 4.</li> </ul> (2) Accept the taxpayer's amount.	#
3.11.249.15.9 (01-01-2018) <b>Line 9a - Calculation of Required Payment</b>	(1) Line 9a is the result of multiplying Line 8 by the applicable tax rate. Accept the taxpayer's amount.	#
3.11.249.15.10 (01-01-2019) <b>Line 9b - Required Payment</b>	(1) Line 9b will be either the amount shown on Line 9a or \$0, which is the result of multiplying Line 8 by the applicable tax rate. (2) Accept the taxpayer's amount.	#
3.11.249.15.11 (01-01-2018) <b>Line 10 - Net Required Payment Balance</b>	(3) The required payment is intended to represent the value of the tax deferral by the owners of those entities using a taxable year other than the required year. Generally, the tax year is a Fiscal Year (FY) ending in September, October or November. The required payment is considered a deposit.	#
3.11.249.15.12 (01-01-2018) <b>Line 11 - Required Payment Due</b>	(1) Accept the taxpayer's amount.	#
3.11.249.15.12 (01-01-2018) <b>Line 11 - Required Payment Due</b>	(1) There will be an amount on Line 11 when Line 9b is greater than Line 10.  amount on the wrong line or on both. In that case, "X" out the amount placed on the wrong line or place the amount on the correct line.	#

3.11.249.15.13  
(01-01-2026)

**Line 12a - Refund  
Payments**

- (1) There will be an amount on Line 12a (Line 12 for 2024 and prior revisions) when Line 10 is greater than Line 9b.

**Note:** Follow local procedures for million-dollar refunds, as applicable.

amount on the wrong line or on both. In that case, "X" out the amount placed on the wrong line or place the amount on the correct line.

- (3) **High Dollar Refunds:**

use Computer Condition Code "U" and route to Rejects with Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip.

- b. Notate "Manual Refund" on Form 4227 or other proper routing slip.

Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, is attached, follow the instructions in (3) a. above. **Do not detach** Form 8302.

- (5) Credit interest will not generate on any Form 8752 refund of any amount at any time. Per Treasury Regulation 1.7519-2T(a)(6)(iii), interest is not allowed with respect to any refund of a required payment claimed on Form 8752. Credit interest can't be input under any circumstance, including where the IRS actions have delayed the issuance of the refund.

**Reminder:** See IRM 3.11.249.2.8, Criminal Investigation (CI) Referral, for more information.

- (7) The 45-Day Jeopardy rules do not apply to Form 8752, Required Payment or Refund Under Section 7519.

3.11.249.15.13.1  
(01-01-2026)

**Form 8752 Prior Year  
Conversion Chart**

- (1) The following chart provides information for converting Form 8752, Required Payment or Refund Under Section 7519, to the current processing format.

- 2024 and prior tax period

Form 8752, Page 1	Action
Line 12	<ul style="list-style-type: none"> <li>Change Line 12 to Line 12a</li> </ul>

3.11.249.15.14  
(01-01-2026)

**Line 12b - Routing  
Transit Number**

- (1) There will be an amount on Line 12b when the taxpayer is electing direct deposit of their refund. This line is valid on 2025 and subsequent form revisions.

- (2) No editing is required.

3.11.249.15.15  
(01-01-2026)

**Line 12c - Depositor  
Account Indicator**

- (1) There will be an amount on Line 12c when the taxpayer is electing direct deposit of their refund and indicates the account type, Checking or Savings. This line is valid on 2025 and subsequent form revisions.
- (2) No editing is required.

3.11.249.15.16  
(01-01-2026)

**Line 12d - Depositor  
Account Number**

- (1) There will be an amount on Line 12d when the taxpayer is electing direct deposit of their refund and provides the account number. This line is valid on 2025 and subsequent form revisions.
- (2) No editing is required.

3.11.249.15.17  
(02-27-2025)

**Transfer of Credits**

- (1) **Special to prior year returns** - If the taxpayer files prior year returns and the payment(s) posts to **one** Form 8752, Required Payment or Refund Under Section 7519, tax period module, initiate Accounts Management (AM) action to move the money to the correct tax period(s):
  - a. Prepare Form 3465, Adjustments Request.
  - b. Notate on the Form 3465 (under "Other") that the taxpayer filed a prior year return(s) and the payment(s) for the return(s) must be credited to the correct tax period(s).
  - c. Attach a photocopy of the return(s) to the Form 3465 and route to Accounts Management (AM) for the proper action.

**Note:** Document Perfection can only follow these procedures if the taxpayer makes a notation on the form about these circumstances.

- (2) **Do not** move money to another type of tax module (e.g., Form 1120-S, U.S. Income Tax Return for an S Corporation).

3.11.249.16  
(01-01-2019)

**Special Returns**

- (1) This section has information about statute returns, amended returns, non-taxable returns with no line entries, foreign returns, and secured returns.

3.11.249.16.1  
(01-01-2025)

**Statute Returns**

- (1) Edit CCC "W" when the return processing date is two years and nine months after the return due date or received date, whichever is later.

**Note:** Revising the criteria due to current programming requirements.

- (2) Edit CCC "W" if the return is stamped "Cleared by Statute."
- (3) Form 8752, Required Payment or Refund Under Section 7519, is considered a required deposit by the taxpayer and not a payment of tax due.

3.11.249.16.2  
(01-01-2020)

**Amended Returns**

- (1) See IRM 3.11.249.12.2, Computer Condition Code "G" - Amended Return, for instructions for processing an amended Form 8752, Required Payment or Refund Under Section 7519.

3.11.249.16.3  
(02-27-2025)

**Non-Taxable Returns  
With No Line Entries**

- (1) Non-taxable returns with no line entries usually involve the following returns:
  - a. **First tax year Form 8752**, where form instructions advise the taxpayer to check the box on Line B, skip Lines 1 through 10 (New required payment balance), and enter "0" (zero) on Line 11 (Required payment due).

- b. **Final tax year Form 8752**, where the taxpayer files to claim a full refund of the net required payment balance because of a terminating event (e.g., election filed under IRC 444 was terminated). Form instructions advise the taxpayer to check the box on Line C, skip Lines 1 through 9a, enter "0" (zero) on Line 9b, and complete the rest of the form.

**Note:** Computer Condition Code (CCC) "F" may be needed. See IRM 3.11.249.12.1 Computer Condition Code "F" - Final Return, for more information.

3.11.249.16.4  
(01-01-2020)  
**Foreign Returns**

- (1) If the return has an address outside of the 50 states and the District of Columbia (APO, DPO or FPO address is not considered foreign), follow the procedures below.

**Note:** The following paragraphs apply to **Kansas City Submission Processing Campus (KCSPC) only**

- a. If **numbered return**, edit CCC "U" on the return.
- b. Prepare Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip and show that a Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, should be prepared and the return sent to the Ogden Submission Processing Campus (OSPC).
- c. If **unnumbered return**, route the return to the Correspondence function for transmittal to OSPC.
- d. If the return is not date stamped, see IRM 3.11.249.11, Received Date.
- (2) **OSPC only** - See IRM 3.11.249.10.6, Entity Perfection - Foreign Addresses, for more information and continue processing the return.

3.11.249.16.5  
(01-01-2018)  
**Secured Returns**

- (1) Compliance functions (Collection and Examination) secure returns from the taxpayer and prepare returns if the taxpayer does not provide them.
- Collection returns (e.g., Transaction Code (TC) 59X or Integrated Collection System (ICS) notated on the face of the return) **do not apply** to Form 8752, Required Payment or Refund Under Section 7519.
  - Compliance (IRC 6020(b)) returns **do not apply** to Form 8752.
  - Substitute For Return (SFR) prepared by Examination (shown in the top margin of the return) **do not apply** to Form 8752.

**Note:** Collection or Examination will not prepare (nor perform follow-up action about) any of these returns.

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## Exhibit 3.11.249-1 (01-01-2026)

## Transcription Lines for Form 8752, Required Payment or Refund Under Section 7519

**DRAFT**

**Form 8752**  
(Rev. December 2025)

**Required Payment or Refund Under Section 7519**  
Don't attach this form to Form 1065 or Form 1120-S; Go to [www.irs.gov/Form8752](http://www.irs.gov/Form8752) for the latest information.  
For the required payment figured using the net income from the base year ending **T**, 20**T**.  
Due by May 15.

OMB No. 1545-0123

**P&I EDIT "1"**

Name of partner **T** **NAME CONTROL, REFER TO IRM 3.11.249.10.3** Employer identification number **T**

Number and street. If a P.O. box, see instructions. **T** Room or suite no. **T**

City or town **T** State or province **T** Country **T** ZIP or foreign postal code **T**

**A** Check applicable box to show how entity is classified for federal income tax purposes: (1) ☐ Partnership (2) ☐ S Corporation

**B** If this is the entity's first tax year, skip lines 1–10, enter -0- on line 11, and check this box **T**

**C** If this form is being filed to claim a full refund of the net required payment balance because of a terminating event, skip lines 1–9a, enter -0- on line 9b, complete lines 10–12, and check this box **T**

**D** If the entity had a short base year (a base year of less than 12 months), check this box. See the line 1 instructions for the **T**

**EDIT ONE OF THE FOLLOWING 3-DIGIT CODES:**  
083 167 250 333 417 500 583 667 750 833 917  
**DO NOT EDIT A DECIMAL POINT.**  
**NOTE: IF THE TAXPAYER ENTERS A PERCENTAGE THAT IS NOT ONE OF THE ALLOWABLE PERCENTAGES, REFER TO IRM 3.11.249.15.3(5) TO (7).**

**EDIT CCC "F" IF BOX C CHECKED.**

**3** Deferral ratio. Divide the number of months in the deferral period by 12 and enter the result as a percentage. Carry out your answer to at least the nearest tenth **T**

**4** **Line 1 deferred amount.** Multiply line 1 by line 3. **T**

**5** **Line 2 deferred amount.** Multiply line 2 by line 3. **T**

**6** Applicable payments made during the deferral period of the base year **T**

**7** **ACCEPT THE TAXPAYER'S ENTRY ON LINES, 1, 2 AND 4 THROUGH 10. EXCEPTIONS:**  
• IF NEGATIVE, "X" THE ENTRY AND EDIT ZERO.  
• IF AN ENTRY IS MISPLACED, "X" THE ENTRY AND EDIT TO THE CORRECT LINE.

**8** **Line 1 deferred amount.** Multiply line 1 by line 3. **T**

**9a** **Line 2 deferred amount.** Multiply line 2 by line 3. **T**

**9b** Applicable payments made during the deferral period of the base year **T**

**10** **Amount due.** If line 9b is more than line 10, subtract line 10 from line 9b. For details on how to pay, go to [www.irs.gov/Payments](http://www.irs.gov/Payments) or see the instructions **T**

**11** **Refund of net prior year payments.** If line 10 is larger than line 9b, subtract line 9b from line 10. To elect direct deposit for this amount, complete lines 12b, 12c, and 12d. **T**

**12a** **Routing number** **T** **c Type:** ☐ **d Account number** **T**

**Sign Here**  
Under penalties of perjury, I declare that I have examined this return, including attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

**SIGNATURE REQUIRED**

**Paid Preparer Use Only**  
Preparer's signature **T** Check ☐ if self-employed **T** PTIN **T**  
Firm's name **T** Firm's EIN **T**  
Firm's address **T** Phone no. **T**

**POSSIBLE MANUAL REFUND REFER TO IRM 3.11.249.15.13(2)**

For Paperwork Reduction Act Notice, see the instructions. Cat. No. 64988D Form **8752** (Rev. 12-2025)

**Exhibit 3.11.249-2 (01-01-2025)**  
**Acronyms and Abbreviations**

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

***Acronyms and Abbreviations***

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
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



**Exhibit 3.11.249-2 (Cont. 1) (01-01-2025)****Acronyms and Abbreviations**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
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

**Exhibit 3.11.249-2 (Cont. 2) (01-01-2025)****Acronyms and Abbreviations**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
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 <b>Note:</b> January 2024, Paper Processing Branch changed to 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

**Exhibit 3.11.249-2 (Cont. 3) (01-01-2025)****Acronyms and Abbreviations**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
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
TS	Taxpayer Services <b>Note:</b> April 2024, Wage and Investment changed to Taxpayer Services.
U.S.	United States
UCC	Uniform Commercial Code
UPS	United Parcel Service
USC	United States Code
USPS	United States Postal Service
W/R	With Remittance
YYMM	Year, Month
ZIP	Zone Improvement Plan

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

**Exhibit 3.11.249-3 (01-01-2023)****Potential Frivolous Arguments for Examination Review*****Potential Frivolous Arguments for Examination Review***

<b>Potential Frivolous Argument</b>	<b>Description</b>
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/Uniform Commercial Code (UCC) 1-207 or UCC 1-308	Return has income and deductions but the jurat was altered or stricken. May include reference to UCC 1-207/UCC 1-308 or a statement that the return is not signed under penalties of perjury.
Amended Returns/Form 843 Claim	Amended return or a Form 843, Claim for Refund and Request for Abatement, filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
C-Filings	This frivolous position includes the following four categories: a. Files a return claiming several types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns. b. Files a return containing the filers identifying information but does not request a refund, often lacking sufficient information to determine a tax liability. c. Files a return with several types of rambling dialogue or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law. d. Files a return that attempts to send some type of message or protest to the IRS but does not include sufficient identifying information for the IRS to either determine the identity of the taxpayer or correspondent or return address.
Challenges to Authority/Due Process	Questions several administrative authorities such as delegation orders, summons authority, Privacy Act, etc. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenges to Authority/Title 26 or "law" in Other Documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named.
Collections Issues	Files frivolous documents contending that several collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests) because they are not filed and signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid Office of Management and Budget (OMB) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, "disclaims the liability for the tax due", making the liability on the return zero.

**Exhibit 3.11.249-3 (Cont. 1) (01-01-2023)****Potential Frivolous Arguments for Examination Review**

<b>Potential Frivolous Argument</b>	<b>Description</b>
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident aliens and foreign corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual or business files a return reporting false amounts of income (generally "Other" or "Miscellaneous" income) and claims a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID attached and some have Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Other false financial instruments may be filed in the place of or in addition to the Form 1099-OID such as Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, promissory notes, bonds, sight drafts.
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that wages are exempt from withholding. These taxpayers rely on Sections 861 through 865 of the Code and the regulations (in particular, Treasury Regulation §1.861-8), promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee's wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.
IRS is a Private Organization/ Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank or is part of the United Nations and is clandestinely leading the tax-paying public into a "new world order."
Not a Person	Argues that a taxpayer is not a "person" within the meaning of IRC 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment is not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.

**Exhibit 3.11.249-3 (Cont. 2) (01-01-2023)****Potential Frivolous Arguments for Examination Review**

Potential Frivolous Argument	Description
Straw Men	Argues the government has created an entity separate and distinct from the taxpayer - a "straw man" and any tax obligations are exclusively those of the "straw man."
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return or correspondence that argues income taxes are voluntary.
U.S. vs. Long	Submits a return with zero money amounts. To explain the zeroes inserted on the form the individual references "U.S. vs. Long."
Unsigned Returns	The individual completes a return but does not sign. A statement indicating disagreement with the tax system is attached or added to the return.
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.
Zero Returns	<p>Submits a return with zero money amounts on all or most line items on the form (e.g., IRC 861, Form 2439, OID, and other BMF filings that claim no income and request refunds). See Revenue Ruling 2004-34. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may also have arguments regarding the definition of income. There are several variations on this type of filing such as those bearing the words "nunc pro tunc" and "not liable."</p> <p><b>Note:</b> Returns having only zeros, no entries, are blank, or show "None", "Not Liable", etc., with no evidence of a frivolous argument are not to be considered as frivolous returns.</p>
Other	<p>All others including those in Notice 2010-33 or any later superseding notice. See also <a href="http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction">http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction</a> on irs.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference Taxpayer Identification Numbers (TINs).</p> <p><b>Note:</b> Frivolous arguments citing "Collection Due Process (CDP)" should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for more information.</p>

**Exhibit 3.11.249-4 (01-01-2019)****Province, Foreign State and Territory Abbreviations*****Australia State***

<b>Australia State</b>	<b>Abbreviation</b>
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

***Brazil State***

<b>Brazil State</b>	<b>Abbreviation</b>
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grosso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

**Exhibit 3.11.249-4 (Cont. 1) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

<b>Brazil State</b>	<b>Abbreviation</b>
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sergipe	SE
Sao Paulo	SP
Tocantins	TO

***Canada Province/Territory***

<b>Canada Province/Territory</b>	<b>Abbreviation</b>
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

***Cuba Province***

<b>Cuba Province</b>	<b>Abbreviation</b>
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad de La Habana	CH



**Exhibit 3.11.249-4 (Cont. 2) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

<b>Cuba Province</b>	<b>Abbreviation</b>
Granma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de la Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

***Italy Province***

<b>Italy Province</b>	<b>Abbreviation</b>
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bozen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

**Exhibit 3.11.249-4 (Cont. 3) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

<b>Italy Province</b>	<b>Abbreviation</b>
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CN
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genoa	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN

**Exhibit 3.11.249-4 (Cont. 4) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

<b>Italy Province</b>	<b>Abbreviation</b>
Massa-Carrara	MS
Matera	MT
Messina	ME
Milan	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA

**Exhibit 3.11.249-4 (Cont. 5) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

<b>Italy Province</b>	<b>Abbreviation</b>
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vicenza	VI
Viterbo	VT

***Mexico State***

<b>Mexico State</b>	<b>Abbreviation</b>
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH

**Exhibit 3.11.249-4 (Cont. 6) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

<b>Mexico State</b>	<b>Abbreviation</b>
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

***The Netherlands Province***

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Drenthe	DR
Flevoland	FLD

**Exhibit 3.11.249-4 (Cont. 7) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Friesland	FR
Gelderland	GLD
Groningen	GN
Limburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

## Exhibit 3.11.249-5 (01-01-2019)

## U.S. Possessions/Territories and ZIP Codes

*American Samoa (AS)*

<b>American Samoa (AS) City</b>	<b>American Samoa (AS) ZIP Code</b>
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

*Federated States of Micronesia (FM)*

<b>Federated States of Micronesia (FM) City</b>	<b>Federated States of Micronesia (FM) ZIP Code</b>
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

*Guam (GU)*

<b>Guam (GU) City</b>	<b>Guam (GU) ZIP Code</b>
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

*Marshall Islands (MH)*

<b>Marshall Islands (MH) City</b>	<b>Marshall Islands (MH) ZIP Code</b>
Ebeye	96970
Majuro	96960

*Northern Marianna Islands (MP)*

<b>Northern Marianna Islands (MP) City</b>	<b>Northern Marianna Islands (MP) ZIP Code</b>
Capitol Hill	96950
Rota	96951

**Exhibit 3.11.249-5 (Cont. 1) (01-01-2019)****U.S. Possessions/Territories and ZIP Codes**

<b>Northern Marianna Islands (MP) City</b>	<b>Northern Marianna Islands (MP) ZIP Code</b>
Saipan	96950
Tinian	96952

***Palau (PW)***

<b>Palau (PW) City</b>	<b>Palau (PW) ZIP Code</b>
Koror	96940
Palau	96940

***Puerto Rico (PR)***

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Adjuntas	00601
Aguada	00602
Aguadilla	00603
Aguas Buenas	00703
Aguirre	00704
Aibonito	00705
Anasco	00610
Angeles	00611
Arecibo	00612
Arroyo	00714
Bajadero	00616
Barceloneta	00617
Barranquitas	00794
Barrio Obrero Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725
Camuy	00627
Canovanas	00729
Caparra Heights	00920



**Exhibit 3.11.249-5 (Cont. 2) (01-01-2019)**  
**U.S. Possessions/Territories and ZIP Codes**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Carolina	00982
Catano	00962
Cayey	00736
Ceiba	00735
Cerro Gordo	00754
Ciales	00638
Cidra	00739
Coamo	00769
Comerio	00782
Condado	00907
Corozal	00783
Coto Laurel	00780
Culebra	00775
Dorado	00646
Ensenada	00647
Esperanza	00765
Fajardo	00738
Fernandez Juncos	00936
Florida	00650
Fort Buchanan	00934
Garrachales	00652
Guanica	00653
Guayama	00784
Guayanilla	00656
Guaynabo	00965
Gurabo	00778
Hatillo	00659
Hato Rey	00936
Hormigueros	00660
Humacao	00791
Isabela	00662

**Exhibit 3.11.249-5 (Cont. 3) (01-01-2019)**  
**U.S. Possessions/Territories and ZIP Codes**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Jayuya	00664
Juana Diaz	00795
Juncos	00777
La Cumbre	00926
Lajas	00667
La Plata	00786
Lares	00669
Las Marias	00670
Las Piedras	00771
Levittown	00949
Loiza	00772
Loiza Street Station	00936
Luquillo	00773
Manati	00674
Maricao	00606
Maunabo	00707
Mayaguez	00680
Mercedita	00715
Minillas Center	00936
Moca	00676
Morovis	00687
Naguabo	00718
Naranjito	00719
Orocovis	00720
Palmer	00721
Patillas	00723
Penuelas	00624
Ponce	00731
Puerta de Tierra	00936
Puerta Real	00740
Punta Santiago	00741

**Exhibit 3.11.249-5 (Cont. 4) (01-01-2019)**  
**U.S. Possessions/Territories and ZIP Codes**


<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Quebradillas	00678
Ramey	00603
Rincon	00677
Rio Blanco	00744
Rio Grande	00721
Rio Piedras	00927
Rosario	00636
Sabana Grande	00637
Sabana Hoyos	00688
Sabana Seca	00952
Saint Just	00978
Salinas	00751
San Antonio	00690
San Francisco	00927
San German	00683
San Juan	00936
San Lorenzo	00754
San Sebastian	00685
Santa Isabel	00757
Santurce	00936
Toa Alta	00953
Toa Baja	00949
Trujillo Alto	00976
University	00936
Utuado	00641
Vega Alta	00692
Vega Baja (Box 1 - 9049)	00694
Vieques	00765
Villalba	00766
Yabucoa	00767
Yauco	00698

**Exhibit 3.11.249-5 (Cont. 5) (01-01-2019)****U.S. Possessions/Territories and ZIP Codes*****Virgin Islands - U.S. (VI)***

<b>Virgin Islands - U.S. (VI)</b>	<b>Virgin Islands - U.S. (VI) ZIP Code</b>
Charlotte Amalie	00802
Christiansted	00820
Cruz Bay	00830
Downtown	00840
Frederiksted	00840
Kingshill	00850
Saint Croix	00820
Saint John	00830
Saint Thomas	00805
Sunny Isle	00850
Veterans Annes	00820

Exhibit 3.11.249-6 (01-01-2026)  
USPS.com Track & Confirm

English Customer Service USPS Mobile



Quick Tools Ship a Package Send Mail Manage Your Mail

## Track & Confirm

YOUR LABEL NUMBER	SERVICE	STATUS OF YOUR ITEM	DATE & TIME
0010309000163721544	First-Class Mail	Delivered	March 27, 2026, 7:58 AM
		Arrival at Unit	March 25, 2026, 5:27 PM
		Acceptance	March 25, 2026, 12:48 PM

**Check on Another Item**  
What's your label (or receipt) number?

