

IRM PROCEDURAL UPDATE

DATE: 01/03/2025

NUMBER: ts-03-0125-0004

SUBJECT: Start-Up IPU

AFFECTED IRM(s)/SUBSECTION(s): 3.13.5

CHANGE(s):

IRM 3.13.5.29(1) - Removed Authorized Representative information and updated Oral Statement IRM reference.

(1) Background:

Taxpayers or their authorized representatives may change their address with the IRS by giving clear and concise oral notification. Revenue Procedure 2010-16 clear and concise oral notification is a statement made by a taxpayer in person or directly via phone to an IRS employee who has the ability to access a taxpayer's account to complete research and complete an address change. If the taxpayer requests an address change, they must be able to provide the information in paragraph (3) to authenticate their identity.

Note: The TE/CSR must authenticate the taxpayer prior to completing the address change.

Caution: Due to the high level of identity theft, it is extremely important to ensure changing/updating/correcting of a taxpayer's address is warranted and necessary. To ensure you are speaking directly with the correct taxpayer(s) see, IRM 21.1.3.20.1 *IMF and BMF Oral Statement Address Changes*, for required taxpayer authentication guidelines.

Caution: Do not change the address based on **Oral Statement Authority** if the account contains open Taxpayer Protection Program (TPP) issue(s), unless otherwise directed in IRM 25.25.6.1.7, Taxpayer Protection Program Overview.

Reminder: When updating taxpayer addresses through oral statements, advise the taxpayer to change their address at their local United States Postal Service (USPS). Taxpayers can also visit USPS.gov for information on changing their address.

IRM 3.13.5.83.12(2) - Added TC 013 information to the ITIN merge instructions.

(2) Review the ITIN data base and the SSA information. If the ITIN Name Control matches any of the SSA Name Controls, input a TC 011 to complete the merge. If the ITIN N/C does not match any of the SSA N/C, a TC 013 or a TC 040 will be needed to change the ITIN Name Control, otherwise, a TC 040 correction will bypass the NAP validation process. If any of the valid ITIN Name Controls match the SSA N/C, input a TC 013 then input a TC 011 with a PDC 3. Ensure the taxpayer's DOB and their first name match before correcting the case:

1. Input a TC 040 on the ITIN account to match the name control on the "to" SSN account.
2. Monitor the account and wait for the TC 040 to post
3. Input a TC 011 on the ITIN account.

Caution: Do not input multiple TC 011 corrections on the same accounts without ensuring the first TC 011 posts before entering the subsequent TC 011. This action could prevent the taxpayer case from posting and create a resequencing condition at individual master file.

IRM 3.13.5.122 - Added scrambled Tin indicator instructions.

(1) TC 012 will reopen an account on the Master File

(2) Do not input TC 012 when the following conditions exist:

- a. a Date of Death is present on INOLES and,
- b. a Date of Death is present on IMFOLE and,
- c. the attempted transaction or unpostable correction is to be applied to a module for a period that began after the date of death (e.g., for a calendar-year taxpayer, when the year of death is 2016, **do not** take action on a 201712 or later module).
- d. If the account has a scrambled TIN indicator, see IRM 3.13.5.26, for routing instructions to Accounts Management.

(3) If a non-Entity correction or an Unpostable Code correction is necessary for a module equal to or prior to the year of death, reopen the account with a TC 012 and make the correction(s).

Entity Corrections
a. adding DECD to the PRIMARY-NAME line taxpayer
b. adding a name and/or title (example: PER REP) to the CONT-OF-PRIM-NM line
c. changing the name and/or title of the CONT-OF-PRIM-NM lined.
d. changing/correcting the taxpayer address
e. correcting and/or removing information from the PRIMARY-NAME, CONT-OF-PRIM-NM, or address portions

(4) If a non-Entity correction or an Unpostable Code correction is necessary for a module on an account where

- a. there is not a Date of Death on INOLES or IMFOLE and
- b. the account does not need to remain open,
- c. reclose the account by inputting a TC 540 (CC REQ77/FRM77) with a PDC of 6.

Note: This will change the taxpayer's account back to Mail Filing Requirement (MFR) 08. See IRM 2.4.19, Command Codes REQ77, FRM77 and FRM7A, for additional information.

Caution: If there is a NAP-generated TC 540 present on any module, any subsequently-input TC 540 will not post. The DLN format of a NAP-generated TC 540 will be 28277-111-11111-Y. When a NAP-generated TC 540 is present for a taxpayer who is not deceased, they will need to contact the Social Security Information to correct their record. The correction will be transmitted to the IRS by SSA and the NAP will post a reversing TC 542 to the account.

(5) If an Entity addition, correction, or change to an account is required, do not input TC 012 as a reopening is not required to post the changes.

Text Only Link

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INOLES000-00-0456  CURRENT IMF N/C GREE  LOC CD 5825      LUC 20220105
CURRENT IMF NAMELINE  ADDRESS UPDATE CYC 20200603  ERP NP
EMILY GREEN DECD     PRIOR IMF NAMELINES  ITIN STATUS
214 N TIGER RD       TAXYR 2015 FSC 4
COLUMBUS             OH 43216-3063 305  EMILY GREEN
TAXYR 2021  FSC 1    TAXYR 2012 FSC 4
                        EMILY BROWN

IMF N/C  GREE
SSA N/C  GREE
  UPDT 09132001  DOB 09021955  DOD 12112020
SCRAMBLED SSN 00 MFR 08  FYM 12  DEBT IND N
BOD CD SB BOD CLIENT CD S  EITC IND 0

      XREF/TRANS INFO          TIN ASGNMT
CODE UCYC  TIN                00000000
2003 200348 000-00-1795

INCHG 000-00-0456                                NM-CTRL>GREE
DOC-CD>63  BLK-SERIES-IND>8  AGE-CAT-CD>      PSTNG-DLAY-CD>      KITA>
*****
NEW-NAME-CTRL>          PRIMARY-NAME>          <
      CONTINUATION-OF-PRIMARY-NAME>          <
      MAIL-STREET-OR-FOREIGN-CITY/ZIP>          <
      MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>    <
FORGN-CTRY-OVERRIDE-IND>  PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>          TC>012  MFR>          FYM>          CLC>          DUP-ADD-IND>N
FS>  IRA-IND>          KEOGH-IND>          MINSTR-SE-TX-EXEMP-CD>
NEW-SSN>  - -          SPOUSES-SSN>  - -          SCRAMBLED-SSN-IND>          MOP/UN>
TRANS-REG-IND>  REFERNT-MFT-CD>          CASE-ASSN-NUM>
OIC-YR>
REMARKS>REOPEN ACCT
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Figure 3.13.5-23