

IRM PROCEDURAL UPDATE

DATE: 05/15/2025

NUMBER: ts-03-0525-3284

SUBJECT: Form 3800 - Prior Year Conversion Chart and Line Number Updates

AFFECTED IRM(s)/SUBSECTION(s): 3.11.16

CHANGE(s):

IRM 3.11.16.11.6.1(1) - Updated line number per SERP feedback 28302.

(1) If blank, enter amount from Page 3, Schedule J, Line 12 if present.

Exhibit 3.11.16-19 - Updated Form 3800 - Prior Year Conversion Chart.

- **2023**

Form 3800, Part III
Change column (g) to (f)
Change column (i) to (j)
Change column (j) to (g)

If a 2022 or prior year Form 3800 has multiple copies of Form 3800, Page 3, attached, follow the instructions below:

If	And	Then
More than one copy of Form 3800, Page 3, is attached,	Box I is checked on one copy of Page 3,	1. Place copy with Box I checked behind Form 3800, Page 2. 2. Staple all copies of Page 3 together. 3. Change Column (c) to Column (g) (Column (j) for 2023 and prior).
More than one copy of Page 3, Form 3800 is attached,	Box I is checked on more than one copy of Page 3,	1. Place first copy of Page 3 with Box I checked behind Page 2, Form 3800. 2. Staple all copies of Page 3 together. 3. Change Column (c) to Column (g) (Column (j) for 2023 and

		prior).
More than one copy of Form 3800, Page 3, is attached,	Box I is not checked on any copy of Page 3,	Staple all copies of Page 3 to Page 2. No transcription of Page 3 is necessary.