

IRM PROCEDURAL UPDATE

DATE: 06/06/2024

NUMBER: ts-03-0624-0725

SUBJECT: Update to Special Gain Code, Field 263D

AFFECTED IRM(s)/SUBSECTION(s): 3.12.217.17.4

CHANGE(s):

IRM 3.12.217.17.4(3) and (4) - Updated Invalid Conditions for Field 263D. Valid entries for this field are "A through Z". UWR 980076

(3) Field 263D - Form 8997 - Special Gain Code.

(4) **Invalid Condition:** Field 263D is invalid if:

- The field length is more than one character.
- The field is not "blank", or "A through Z".
- The Tax Period is before 201901.