

IRM PROCEDURAL UPDATE

DATE: 06/11/2024

NUMBER: ts-03-0624-0747

SUBJECT: Error Code 186 - Field 08AMT

AFFECTED IRM(s)/SUBSECTION(s): 3.12.251.29.40

CHANGE(s):

IRM 3.12.251.29.40(10) d - Added a new Correction Procedure for Field 08AMT - Alternative Minimum Tax in Error Code 186 - Total Tax Math Error.

(10) Correction Procedure Field 08AMT - Alternative Minimum Tax (Valid for Tax Periods 201811 and prior):

- a. Transcription is from Form 1120 Schedule J, Line 3. The source is Form 4626, Part II Line 13.
- b. This field will underprint if the transcribed amount differs from the computer generated amount only if Section 09 is present.
- c. If this field has an entry of # [REDACTED] # and Form 4626 is not attached, correspond. On "no replies" enter Alternative Minimum Tax Taxpayer (Field 08AMT) into Alternative Minimum Tax Verified (Field 09VER). This will remove the underprint in Field 08AMT.
- d. If amounts are present in Field 08AMT **and** Field 09213 and Field 07TTX >>>> is underprinting with the same dollar amount reported in both fields, then remove the entry in Field 08AMT.