

IRM PROCEDURAL UPDATE

DATE: 09/19/2025

NUMBER: ts-03-0925-3604

SUBJECT: Form 1065 Editorial Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.12.15

CHANGE(s):

IRM 3.12.15.2.16 - Restricted the entire subsection procedures for Tribal Tax Credit Scheme.

(1) # [REDACTED]

[REDACTED]

(2) # [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

(3) # [REDACTED]

IRM 3.12.15.2.16.1 - Restricted the entire subsection procedures for Tribal Tax Credit Scheme.

(1) #

(2) #

IRM 3.12.15.10.7(3)(b) - Restricted the procedures referencing Tribal Tax Credit Scheme.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors.
- b. #
- c. If the tax period is before 202301, delete the field.
- d. If there is an amount present in Field 07EPE and a supporting Form 3800 is not attached and the amount claimed for EPE is #, then SSPND with Action Code 211 and correspond using Letter 1355C.
- e. If **No Reply** to correspondence, then disallow the EPE credit shown and remove the amount claimed in Field 07EPE. See IRM 3.12.15.20.26 Error Code 731, Elective payment election (EPE) Disallowance for more information.

IRM 3.12.15.20.25(3)(d) - Restricted the procedures referencing Tribal Tax Credit Scheme.

(3) **Correction Procedures**

Any line marked with a # is for Official Use Only

- a. Correct coding error, transcription errors, and misplaced entries.
- b. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- c. If a discrepancy of # [REDACTED] # between the taxpayer's figures and the computer's figures still exists after all actions above for math verification have been taken and all the necessary corrections have been made send TPNC 75.
- d. # [REDACTED] #
- e. Valid TPNCs for Error Code 730 are 75 and 90. See Exhibit 3.12.15-26, Taxpayer Notice Codes (TPNC), for more information.

IRM 3.12.15.20.26(4)(d) - Restricted the procedures referencing Tribal Tax Credit Scheme.

(4) Correction Procedures

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. The taxpayer will attach Form 3800 General Business Credit, and report their EPE credit on Form 1065, Line 29.
- c. If Form 3800, General Business Credit, is not attached and the EPE credit claimed on Form 1065, Line 29 is # [REDACTED] # then SSPND with Action Code 211 and correspond using Letter 1355C.
- d. # [REDACTED] #
- e. If a Filed 231BJ, Field 231GJ, Field 241OJ, or 241XJ has an entry and the computer underprint is zero, send TPNC 56.
- f. If a math error is present and transcription is correct, then send TPNC 73.
- g. Valid TPNCs for Error Code 731 are 56, 73 and 90. See Exhibit 3.12.15-26, Taxpayer Notice Codes (TPNCs), for more information.

IRM 3.12.15.20.31(3)(f) - Restricted the procedures referencing Tribal Tax Credit Scheme.

(3) Correction Procedures

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. Compare the displayed fields with the return and attachments. If incorrect overlay the screen with the correct information.
- c. **If you are processing a 2022 Tax Year Form** and the taxpayer has indicated an "Elective Payment "or "Deemed Payment" by writing "IRA22DPE" on an attachment or on Form 1065, Line 29 dotted portion, refer

to the instructions found at IRM 3.12.15.2.18 , Elective Payment Election (EPE) and Credit Transfers.

Note: Do not continue processing return. Ensure that Action Code 450 is entered and the return with EPE is held for LB&I review.

- d. If there is an amount present on Form 1065, Line 29 and Form 3800, is not attached, SSPND using Action Code 211 and correspond using letter 1355C.
- e. Form 1065, Line 29 has an amount and Form 3800, is attached, and the Taxpayer has figured or transferred Part III Form 3800 incorrectly send TPNC 73.
- f. # [REDACTED] #
- g. If a discrepancy of # [REDACTED] # between the taxpayer's figures and the computer's figures still exists after all actions above for math verification have been taken and all the necessary corrections have been made send TPNC 73.
- h. Valid TPNCs for Error Code 739 are 73, 76 and 90. See Exhibit 3.12.15-26, Taxpayer Notice Codes (TPNCs), for more information.