

IRM PROCEDURAL UPDATE

DATE: 09/23/2025

NUMBER: ts-03-0925-3610

SUBJECT: Other Credits Claimed on Schedule K-1

AFFECTED IRM(s)/SUBSECTION(s): 3.12.14

IRM 3.12.14.6.14 - Tribal Tax Credit Scheme - Added new procedure section.

(1) # [REDACTED] #

- # [REDACTED] #
- # [REDACTED] #
- # [REDACTED] #
- # [REDACTED] #

(2) # [REDACTED] #

- # [REDACTED] #
- # [REDACTED] #

Note: # [REDACTED] #

- a. # [REDACTED] #

(3) # [REDACTED] #

- # [REDACTED] #
- # [REDACTED] #

Any line marked with a # is for Official Use Only

- # [REDACTED] #

IRM 3.12.14.6.14.1 - Tribal Tax Credit Scheme - Reply/Noreply to Correspondence - Added new procedure for when a reply or a no reply is not received to correspondence for additional or missing information.

(1) # [REDACTED] #

- # [REDACTED] #
- # [REDACTED] #
- # [REDACTED] #

(2) # [REDACTED] #

- # [REDACTED] #
- # [REDACTED] #
- # [REDACTED] #

IRM 3.12.14.11.33(5) - Added new procedures for Box 13, Schedule K-1 (Form 1041).

(5) # [REDACTED] #

IRM 3.12.14.26.55.2(2) - Added new procedures for Box 12, Schedule K-1 (Form 1041).

(2) # [REDACTED] #