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

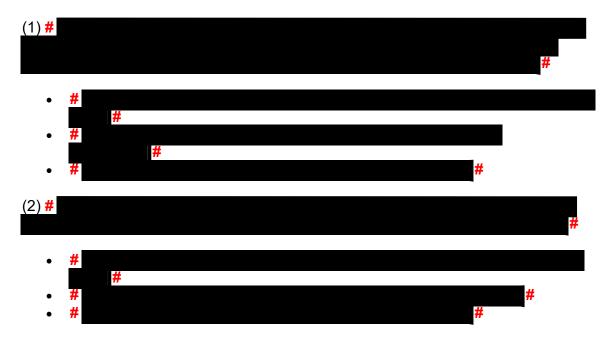
IRM 3.12.14.6.14 - Tribal Tax Credit Scheme - Added new procedure section.



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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.



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



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

