IRM PROCEDURAL UPDATE

DATE: 05/27/2025

NUMBER: ts-21-0525-3337

SUBJECT: Income Taxes/Information Returns

AFFECTED IRM(s)/SUBSECTION(s): 21.7.4

CHANGE(s):

IRM 21.7.4.4.3.2 Corrected blocking series for adjusting Form 1066 in paragraph (3) to blocking series 15 per SERP Feedback #30082

(3) Action required:

- Use blocking series 15 when adjusting
- Amended Form 1066 are not Cat-A criteria

IRM 21.7.4.4.4.2 Updated paragraph (1) to refer to previous versions of the IRM for due date information for Form(s) 1120 filed December 31, 2015 and prior. Deleted paragraphs (2)-(4)

(1) For additional information on Form 1120 Series dues dates for tax years beginning before January 1, 2016, see previous revisions of this IRM.

IRM 21.7.4.4.4.2.1 Updated paragraph (2) to correct link to IRM 3.11.16-1, Due Date Chart, for Form 1120 per SERP Feedback #28996

(2) See IRM 3.11.16-1, *Due Date Chart*, for Form 1120 series due dates.

IRM 21.7.4.4.8.3.5(14) Updated IDRS number for reassignment of Research Credit Claims from 0444208647 to 0446708647 in column two of the first and second boxes of the If and Then Chart per SERP Feedback #30820

(14) For corporations, partnerships, S corporations, and amended Forms 1041 - Employees follow procedures in IRM 21.5.3-2, for suspending Form 6765, or Form 3800 Research Credit Claims to CAT-A. See the chart below for routing procedures.

If received	Then
In site other than Ogden	Prepare a Form 3210 Transmittal, and route to: Ogden Accounts Management, Mail Stop OSC 6755 For CII cases, reassign to 0446708647
In Ogden	For all Research Credit Claims in CII, reassign to 0446708647 **Note:** If a Large Corp Indicator (LCI) is on the account, the Research Credit Claim SME will coordinate the processing of the claim with Large Corp.
In Ogden BMFX Returns, the Research Credit Claim SME	Suspends the claim to CAT-A using the following reasons: • LM = CII: HQ Reserve 5 • SB = CII: Research Credit

IRM 21.7.4.4.8.7 Added paragraph (4) referencing IRM 25.6.1.9.5.10 COVID-19 Related Employment Tax Credits for additional information

(4) See IRM 25.6.1.9.5.10, *COVID -19 Related Employment Tax Credits*, for additional information

IRM 21.7.4.4.18 Updated deleted linked reference in paragraph (9) for "Opportunity Zone, Knowledge Management Site", to irs.gov web page "Invest in a Qualified Opportunity Fund"

(9) For more information see Invest in a Qualified Opportunity Fund.