

## IRM PROCEDURAL UPDATE

**DATE: 04/17/2015**

**NUMBER: WI-03-0415-0714**

**SUBJECT: Editorial Change to Text Entitled, "Error Code 164-Tax Period (Form 1040ES/Form 1040C)"**

**AFFECTED IRM(S)/SUBSECTION(S): 3.12.10.6.17**

**Change(s):**

**IRM 3.12.10.6.17 - Includes editorial change to text, entitled, "Error Code 164-Tax Period (Form 1040ES/Form 1040C)", to correct the date from "08-31-2014" to "08-31-2015". . This is based on a recommendation submitted in SERP Feedback Control #201502386, dated April 16, 2015, entitled, "Error Code 164".**

1. The fields displayed for Error Code 164 are as follows:

<b>AFD</b>	<b>Field Name</b>
CL	Clear Code
01TXP	Tax Period
01TDT	Transaction Date

2. The **invalid conditions for Error Code 164** are: The tax period is more than three months prior to the current processing month or more than one year later than the current date.
3. The **correction procedures for Error Code 164** are:
  - a. Verify and correct coding and transcription errors.
  - b. If the Tax Period was transcribed correctly for current year processing, and the Transaction Date is 08-31-2015 or earlier, enter a "C" in the Clear Code Field.

**NOTE:** For processing, a document is considered a current year if the Tax Period is eight (8) months or less than the current processing date.

**EXAMPLE:** A 2014 Form 1040-ES for Tax Period 201412 is considered a current year until August 31, 2015 (list the current year).

- c. If the Tax Period transcribed is correct for a prior year, SSPND 611 for renumbering, as Doc Code 17 and transaction code 670.
- d. If the Tax Period cannot be determined from the document, research via IDRS for a valid Tax Period.
- e. If a valid Tax Period cannot be determined via IDRS research, SSPND 351.