

IRM PROCEDURAL UPDATE

DATE: 01/07/2026

NUMBER: ts-03-0126-0047

SUBJECT: Start-Up Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.11.16

CHANGE(s):

IRM 3.11.16.3.6.2(1) - Updated CCC to Computer to Computer Condition Code for clarity.

(1) These returns are identified by the notations: "TC 59X" or "ICS."

- a. **Do not** edit Computer Condition Code (CCC) "G" on these returns.
- b. Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules).
- c. Edit CCC "W" if the received date is more than two years and nine months after the return Due Date. **Do not** send the return to Statute Control.

Reminder: If there is a sign penalties require suppression, edit the appropriate CCC. Please refer to IRM 3.11.16.9.1, Computer Condition Codes, for more information.

IRM 3.11.16.3.7(3) - Removed the Statute Returns clearing exception process for BMF.

(3) If any of the conditions listed below are present, **do not** route to Statute Control Unit for clearance. Instead, edit CCC "W" and continue processing.

- Compliance IRC 6020(b) returns
- Secured by Examination/Collections, including TE/GE or TE/GE Employee Plan (EP) Exam
- Returns with Transaction Code (TC) TC 59X or "ICS" notated on the face of the return
- Returns showing "substitute returns prepared by Examination (SFR)" in top margin of the return
- Returns with a stamp showing a previous clearance by Statute Control within the last 90 days

IRM 3.11.16.3.7(4) - Updated the title of the CP Notices and Letters to match SNIP.

(4) If a return has any of the following computer paragraphs (CPs) or letters attached, **do not** route to Statute Control Unit for clearance. Edit CCC "W" if the return needs processing. See Exhibit 3.11.16-2, Routing Guide for Attachments, for more information.

- CP 259, Business Master File Generated First Taxpayer Delinquency Investigation (TDI) Notice
- CP 959, Business Master File Generated First Taxpayer Delinquency Investigation (TDI) Notice (Spanish version)
- CP 518, Final Notice - Return Delinquency
- Letter 112-C, Payment/Overpayment/Credit Applied; No Record of Return Filed
- Letter 282-C, Return Not Received: Copy Requested/Received
- Letter 2255-C, Delinquent Return (Forms 720, 1041, 1065, 1120)
- Letter 2284-C, Delinquent Return (Form 940, 941,, 943, 944)

IRM 3.11.16.9.1.34(1) - CCC "9" - Low Income Housing Credit. Updated the 1120-RIC and 1120-REIT line numbers to match the current form revisions.

(1) Edit CCC "9" when any of the following conditions exist:

- Form 1120, Schedule J, Line 9b has a significant entry.
- Form 1120-C, Schedule J, Line 8b has a significant entry.
- Form 1120-REIT, Schedule J, Line 6e has a significant entry.
- Form 1120-RIC, Schedule J, Line 6z has a significant entry.
- Form 8611 is attached.
- Form 8609 is attached.
- Form 8609-A is attached.
- Form 8586 with entries on Line 1 or 3.

IRM 3.11.16.11.24.2(1) - Schedule J, Line 9b. Updated line number to match current form revision for Form 1120-REIT.

(1) If an amount is present on Schedule J, Line 9b, Recapture of Low-Income Housing Credit, or Form 8611 is attached:

If	Then
# [REDACTED] # Form 8611 is not attached,	Correspond.
Form 8611 is attached and	Edit the amount from Line 14, Form 8611 to

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Line 9b is blank,	Schedule J, Line 9b. (Schedule J, Line 6e of Form 1120-REIT.)
More than one Form 8611 is attached,	<ol style="list-style-type: none"> 1. Combine Form 8611, Line 14. 2. Edit the total to Schedule J, Line 9b. (Schedule J, Line 6e of Form 1120-REIT.)

IRM 3.11.16.11.31.6(1) - Schedule J, Line 16 (2023 and prior). Updated the editing procedures based of the form revision.

(1) If Schedule J, Line 16 (Line 15 for 2017-2011) has a significant entry and Line 13 (Line 12 for 2017 - 2011), Line 14 (Line 13 for 2017 - 2011), and Line 15 (Line 14 for 2017 - 2011) are blank. Edit the Line 16 amount to Line 14.

IRM 3.11.16.14(1) - Schedule D, updated the transcribed lines for tax period 2025 and subsequent.

(1) Edit the Schedule D as follows:

If	Then
<p>All the following conditions apply:</p> <ol style="list-style-type: none"> a. Form 1120 is for 2012 tax year or later and b. The Schedule D is a 2012 or later revision and c. Significant entries are present on one or more of the transcription lines or checkbox is marked. <ol style="list-style-type: none"> o Transcription lines for 2025 and subsequent: <ul style="list-style-type: none"> ▪ Checkbox above Part I, ▪ Part I, Line 1a, Columns (d) and (e), Lines 1b - 3, Columns (d), (e), and (g), ▪ Part I, Line 5 ▪ Part II, Lines 8a, Columns (d) and (e), Lines 8b - 10, Columns (d), (e), and (g), ▪ Part II, Line 13, ▪ Part II, Line 14, o Transcription lines for 2019 through 2024: <ul style="list-style-type: none"> ▪ Checkbox above Part I, ▪ Part I, Line 1a, Columns (d) and (e), Lines 1b - 3, Columns (d), (e), and (g), 	<ol style="list-style-type: none"> 1. Place Schedule D in sequence order 2. Edit Schedule D in dollars only. 3. For 2013 revisions and later: "X" any negative transcription entries, except Lines 1b(g), 2(g), 3(g), 8b(g), 9(g) and 10(g). These lines can be positive or negative. 4. For 2012 revisions: "X" any negative transcription entries and change Line 1 to 1b and Line 8 to 8b.

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<ul style="list-style-type: none"> ▪ Part II, Lines 8a, Columns (d) and (e), Lines 8b - 10, Columns (d), (e), and (g), ▪ Line 14, ○ Transcription lines for 2013 through 2018: <ul style="list-style-type: none"> ▪ Part I, Line 1a, Columns (d) and (e), Lines 1b -3, Columns (d), (e), and (g), ▪ Part II, Lines 8a, Columns (d) and (e), Lines 8b - 10, Columns (d), (e), and (g), ▪ Line 14, ○ Transcription lines for 2012: <ul style="list-style-type: none"> ▪ Lines 1-3 Columns (d) and (e), ▪ Lines 8-10 Columns (d) and (e), ▪ Line 14, 	
Criteria above is not met,	Cross out or slash the Schedule D.

IRM 3.11.16.34.37(5) - 1120-C, Schedule J - Corrected line number for Form 4255 per current form revision.

(5) If there is an amount # [REDACTED] # on Form 1120-C, Schedule J, Line 1g (Amount from Form 4255, Part I, Line 3 Column (q)), then correspond for a Form 4255 if missing. See IRM 3.11.16.3.4.2, Issuing Correspondence, for more information.

IRM 3.11.16.35.15 - Updated the subsection title to align with Form 1120-F, Lines 1 through 5h.

(1) Line 1 - Tax from Section I, Line 11, Page 4. If blank, enter from Page 4, Section I, Line 11 (Page 3, for 2022 through 2016) (Page 2, for 2015 and prior).

(2) Line 2 - Tax from Section II, Schedule J, Line 9, Page 6. If blank, enter from Schedule J, Line 9 (Page 5, for 2022 through 2016) (Page 4, for 2015 and prior)

(3) Line 3 - Tax from Section III, Lines 6 and 10, Page 7. If blank, compute and enter from Page 7, Section III, Lines 6 and 10 (Page 6, for 2022 through and 2016) (Page 5, 2015 and prior).

(4) Line 4a - Total Tax.

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- a. Compute and enter Line 4a when it is blank and there are entries on any of Lines 1 through 3.
- b. If pre-computed interest or delinquency penalty or an added charge is **evident**, ensure that it has not been included in Line 4a.

If	Then
The amount on Line 4a has pre-computed interest or penalty or additional charge,	<ol style="list-style-type: none"> 1. "X" the Line 4a amount. 2. Delete the interest, penalty or additional charge from the Tax Due. 3. Edit the correct Total Tax to the left of the original entry.

(5) Line 4b - First installment of section 1062 applicable net tax liability. Accept the taxpayers entry (202507 and later).

(6) Line 5a - Preceding Year's Overpayment Credited to the Current Year. Accept taxpayer's entry.

(7) Line 5b - Current Year's Estimated Tax Payments.

(8) Line 5c - Current Year's Refund Applied for on Form 4466. If there is a significant entry on Line 5c, see IRM 3.11.16.9.1.15, CCC "O" - Module Freeze.

(9) Line 5d - Reserved for Future Use. For 2023 and prior, this line was used to report the Total of Estimated Tax Payments.

(10) Line 5e - Form 7004 Credit.

(11) Line 5f - Regulated Investment Company Credit.

If	Then
The Undistributed Capital Gain Credit # [REDACTED] # Form 2439 is missing,	Correspond.
Form 2439 shows a lesser amount,	Place an "X" to the left of the entry on Line 5f. Edit the lesser amount to the left of the "X."
Form 2439 shows a larger amount # [REDACTED] # ,	Correspond.

(12) Line 5g - Credit for Federal tax paid on fuels.

- a. If Line 5g has a significant entry and Form 4136 is not present, correspond for the missing Form 4136. See IRM 3.11.16.3.4.2, Issuing Correspondence, for more information.

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- b. For Form 4136 processing instructions, see IRM 3.11.16.19, Form 4136 - Credit for Federal Tax Paid on Fuels.

(13) Line 5h - Reserved for future use.

Line 5h - Refundable credits from Form 8827 (revisions 2019 and prior):

If	Then
The amount on Line 5h # [REDACTED] # and Form 8827 is not attached,	Correspond for Form 8827.

IRM 3.11.16.35.15(8) - Form 1120-F, Line 5d. Removed prior year editing procedures.

(8) Line 5c - Current Year's Refund Applied for on Form 4466. If there is a significant entry on Line 5c, see IRM 3.11.16.9.1.15, CCC "O" - Module Freeze.

IRM 3.11.16.35.16(5) - Form 1120-F, updated location of backup withholding based on the current form revision.

(5) Line 5z (Line 5j for 2022 and prior) - Total Payments - "X" any entry identified by the taxpayer as "Backup Withholding" and edit it to the right of Line 5i.

Note: Ensure there is no misplaced entry by the taxpayer before editing backup withholding to the right of Line 5i. Review attachments to determine if the amount claimed is backup withholding and does not belong on another line.

IRM 3.11.16.38.20(8) - Schedule K, Lines 5a through 9. Updated line numbers to match current form revision for Form 1120-L.

(8) Lines 8b and 8c - Other Taxes.

If	Then
The entry on Line 8b (Line 9 for 2023) is # [REDACTED] # and Form 4255 is missing, (Form 4255 box is checked for 2022 and prior)	Correspond. See IRM 3.11.16.3.4.2, Issuing Correspondence, for more information.
The entry on Line 8c (Line 10 for 2023) is # [REDACTED] # and Form 8611 is missing, (Line 9 and Form 8611 box is checked for	Correspond. See IRM 3.11.16.3.4.2, Issuing Correspondence, for more information.

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2022 and prior)	
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Reminder: Look for any Unusual Credits, see IRM 3.11.16.9.1.14, CCC "N" - Joint Committee Case, and IRM 3.11.16.10.1, Audit Codes.

**IRM 3.11.16.40.18 - Line 15a through 21e, Tax Computation and Payments.
Updated the line numbers based on the current form revision and added 2 new transcribed lines based on late legislative changes.**

(1) Line 15a - Total Tax.

(Line 15 for 2024)

(Line 14 for 2023)

(Line 13 for 2022 and prior)

- a. If blank and there are entries on Lines 10 through 14, add entries from Lines 10, 11, 12 and 14 and edit on Line 15a.
(For 2024, add lines, 10, 11, 12 and 14 and edit to Line 15)
(For 2023, add lines 9, 10, 11 and 13 and edit on Line 14)
(For 2022 and prior, add lines 9 through 12 and edit on Line 13)
- b. If pre-computed interest or delinquency penalty or an additional charge is **evident**, ensure that it has not been included in Line 15a.
(Line 15 for 2024)
(Line 14 for 2023)
(Line 13 for 2022 and prior)

If	Then
The amount on Line 15a (Line 15 for 2024, Line 14 for 2023 or Line 13 for 2022 and prior) has pre-computed interest or penalty or additional charge,	<ol style="list-style-type: none"> 1. "X" the Line 15a (Line 15 for 2024, Line 14 for 2023 or Line 13 for 2022 and prior) amount. 2. Delete the interest, penalty, or additional charge from the total. 3. Edit the correct Total Tax to the left of the original entry.

(2) Line 15b - First installment of section 1062 applicable net tax liability (202507 and later). Accept taxpayers entry.

(3) Line 16a - Preceding Year's Overpayment Credited to the Current Year. Accept taxpayer's entry.

(4) Line 16b - Current Year's Estimated Tax Payments - Accept taxpayer's entry.

(5) Line 16c - If there is a significant entry on Line 16c, refer to CCC "O" procedures. See IRM 3.11.16.9.1.15, CCC "O" - Module Freeze.

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(Line 15c for 2023)
(Line 15e for 2022 -2018)
(Line 14e for 2017 and prior)

(6) For form revisions 2023 and prior, Line 15d was a subtotal line for Total Estimated Credits. If blank and there are entries on Lines 15a through 15c, add Lines 15a and 15b minus Line 15c and enter on Line 15d.
(Line 15f for 2022 - 2018) (Line 14f for 2017 and prior)
For 2022 - 2018, add lines 5a through 5d minus Line 5e.
For 2017 and prior, Add Lines 14a through 14c minus 14e.

(7) Line 16d - Tax Deposited with Form 7004.
(Line 15e for 2023)
(Line 15g for 2022 - 2018)
(Line 14g for 2017 and prior)

(8) Line 16e - Credit by Reciprocal for Tax Paid by Attorney-In Fact Under IRC 835(d) (Positive Only.)
(Line 15f for 2023)
(Line 15h for 2022-2018) (Line 14h for 2017 and prior)

(9) Line 16f - Elective Payment Election.
(Line 15g for 2023)

(10) Line 16g - Section 1062 applicable net tax liability. (202507 and later). Accept taxpayers entry.

(11) Line 16z - Other Credits and Payments.
(Line 15z for 2023)
(Line 15i for 2022 - 2018)
(Line 14i for 2017 and prior)

If	And	Then
The taxpayer has claimed backup withholding # [REDACTED] # on Line 16z (Line 15z for 2023) (Line 15i for 2022 - 2018) (Line 14i for 2017 and prior)	Form 1099 is not attached,	Correspond using Letter 118C.
The taxpayer has claimed Section 1341 Credit for Repayments of Amounts Included from Earlier Years,		Accept the taxpayers amount. Note: The Section 1341 credit amount can be credit elect. If there is a credit elect amount present in the "Credited to estimated tax" line, then accept the credit elect amount for Section 1341.

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(12) Line 18 - Estimated Tax Penalty. If Form 1120-PC, Line 18 (Line 17 for 2023) (Line 16 for 2022 - 2018) (Line 15 for 2017 and prior) is blank and Form 2220 is attached with a significant entry on Page 2, Line 38, then edit the amount from Form 2220, Page 2, Line 38 to Form 1120-PC Line 18 of Form 1120-PC. See IRM 3.11.16.11.6.6, Line 34 - Estimated Tax Penalty.

(Line 17 for 2023)

(Line 16 for 2022 - 2018)

(Line 15 for 2017 and prior)

(13) Lines 19 and 20 - Amount owed/Overpayment. Edit as positive only. If the taxpayer enters a negative amount, do not bracket. Edit the proper entry to Line 19 or 20.

(Lines 18 and 19 for 2023)

(Lines 17 and 18 2022 - 2018)

(Line 16 and 17 for 2017 and prior)

If **both** are blank. Do both of the following:

- a. Add Lines 15a, 15b and 18 minus 17.
For 2024, add Lines 15 and 18 minus 17.
For 2023, add Lines 14 and 17 minus 16.
For 2022 - 2018, add Lines 13, 14, and 16 minus 15k.
For 2017 and prior, add Lines 13 and 15 minus Line 15k.
- b. Edit the positive result on Line 19 **or** the negative result (do not bracket) on Line 20.
For 2023, edit the positive result on Line 18 or the negative result on Line 19.
For 2022 - 2018, edit the positive result on Line 17 or the negative result on Line 18.
For 2017 and prior, edit the positive result on Line 16 or the negative result on Line 17.

(14) If pre-computed interest or delinquency penalty or additional charge is evident, ensure that it has not been included in Line 19 or reduced Line 20.

For 2023, ensure that it has not been included in Line 18 or reduced by Line 19.

For 2022 - 2018, ensure that it has not been included in Line 17 or reduced by Line 18.

For 2017 and prior, ensure that it has not been included in Line 16 or reduced by Line 17.

If	Then
The amount on Line 19 has pre-computed interest or penalty or additional charge, (Line 18 for 2023) Line 17 for 2022 - 2018) (Line 16 for 2017 and prior)	<ol style="list-style-type: none"> 1. "X" Line 19 amount. 2. Delete the interest, penalty, or additional charge from the amount owed. 3. Edit the correct amount owed to the left of the original entry.
The amount on Line 20 is reduced by pre-computed interest or penalty or	<ol style="list-style-type: none"> 1. "X" Line 20 amount. 2. Compute the Overpayment amount

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additional charge, (Line 19 for 2023) Line 18 for 2022 - 2018) (Line 17 for 2017 and prior	without the interest, penalty, or additional charge. 3. Edit the correct Overpayment to the left of the original entry.
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(15) Line 21a (center) - Credit to Estimated Tax.
(Line 20 (center) for 2023) (Line 19 (center) for 2022 - 2018) (Line 18 (center) for 2017 and prior)

(16) Line 21c - Routing Transit Number, no editing required.

(17) Line 21d - Type of Depositor Account, no editing required.

(18) Line 21e - Depositor Account Number, no editing required.

IRM 3.11.16.40.20(1) - Updated the name on Schedule A, Line 3b to match the current 1120-PC Form revision.

(1) Line 3b - Tax-exempt interest.

- a. If there is a positive amount on Page 3, Schedule B, Line 1b, Column (a), edit the amount to Page 2, Schedule A, Line 3b, Column (a).
- b. Dummy a Page 2 if necessary.
- c. "X" if negative.

IRM 3.11.16.41.18(1) - Schedule J, Line 1a-1z. Updated line numbers to match current form revision for 1120-REIT.

(1) Line 1a - Tax on REIT taxable income.
(Line 2a for 2023 and prior)

IRM 3.11.16.41.23(1) and (2) - Schedule J, Lines 6b and 6c. Updated procedures for line 6b and 6c on 1120-REIT returns.

(1) Line 6b (Line 6 for 2023 and prior)- Interest on deferred tax liability for installment obligations under section 453A(c).

(2) Line 6c (Line 7 for 2023 and prior)- Interest on deferred tax liability for installment obligations under section 453(l)(3).

IRM 3.11.16.42.16(5) - Tax and payments, Lines 27 through 33e. Updated procedures for Line 28d on 2023 and prior 1120-RIC returns.

(5) Line 28d - Tax Deposited with Form 7004.
(Line 28e for 2023) (Line 29e for 2022 - 2018) (Line 28e for 2017 and prior)

Note: Line 28d - ES Credits (Tax Period 2023 and prior). Line through 28d on 2023 and prior year returns.

IRM 3.11.16.42.24(1) and (2) - Removed procedures for editing an indicator for the Section 453A(c) and 453(l)(3) checkboxes on 2022 and prior year returns.

(1) Line 6b (Line 6 for 2023 and prior) - Interest on deferred tax liability for installment obligations under section 453A(c). Accept the taxpayers entry.

(2) Line 6c (Line 7 for 2023 and prior) - Interest on deferred tax liability for installment obligations under section 453(l)(3). Accept the taxpayers entry.

Exhibit 3.11.16-8 - Updated editing procedures for Form 1120 - Prior Year Conversion Chart.

- **2024**

Page 1:

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Change Line 37 (center) to 37a
Schedule J:
Change Line 22 to 22a

- **2023**

Page 1:
Change Line 37 (center) to 37a
Schedule J:
Change Line 1 to Line 1a
Change Line 2 to Line 1f
Change Line 11 to Line 12
Lines 13, 14, and 15 are now transcribed rather than Line 16
Change Line 22 to 22a

- **2022-2018**

Page 1:
Change Line 37 (center) to 37a
Schedule J:
Change Line 2 to Line 1a
Change Line 3 to Line 1f
Change Line 9g to Line 9z
Change Line 11 to Line 12
Lines 13, 14, and 15 are now transcribed rather than Line 16
Change Line 20d to Line 20z

- **2017 - 2012**

Page 1:
Change Line 32 to 33
Change Line 33 to 34
Change Line 34 to 35
Change Line 35 to 36
Change Line 37 (center) to Line 37a

201811 and prior - Schedule J, Part I

If	And	Then
201811 and prior,	The return is a personal service corporation,	<p>Edit the Personal Service Corporation Code. See IRM 3.11.16.11.11, Schedule J, Page 3 - Controlled Group Code / Personal Service Corporation Code / Tax Computation.</p> <p>Note: The computer will need this code to determine the correct tax (35%) for the prior year.</p>
201811 and prior,	The return is a part of a controlled group,	<p>Edit a Controlled Group Code. See IRM 3.11.16.11.11, Schedule J, Page 3 - Controlled Group Code / Personal Service Corporation Code / Tax Computation.</p> <p>Note: The computer will need this code to determine the correct tax (Schedule O, tax brackets) for the prior year.</p>
201811 and prior,	The return has an entry on Schedule J, Line 3 - Alternative Minimum Tax,	See IRM 3.11.16.11.16, Schedule J, Line 3 - Alternative Minimum Tax or Tax on Base Erosion Payments.

Page 3, Schedule J:

Change Line 2 to Line 1a
Change Line 9f to Line 9z
Change Line 11 to Line 12
Change Line 12 to Line 13
Change Line 13 to Line 14
Change Line 14 to Line 15

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Change Line 16 to Line 17
Change Line 17 to Line 18
Change Line 19a to Line 20a
Change Line 19b to, Line 20b
Line through Line 19c
Change Line 19d to Line 20z
Change Line 21 to Line 23

Exhibit 3.11.16-9 - Updated editing procedures for Form 1120-C - Prior Year Conversion Chart.

- **2024**

Page 2:
Change Line 35 (center) to Line 35a

- **2023**

Page 2:
Line through Line 30d
Change Line 30e to Line 30d
Change Line 30f to Line 30e
Change Line 30h to Line 30g
Change Line 30i to Line 30h
Change Line 31 to Line 32
Change Line 32 to Line 33
Change Line 33 to Line 34
Change Line 34 (center) to Line 35a
Schedule J:
Change Line 1 to Line 1a
Change Line 2 to Line 1d
Change Line 10 to Line 11

- **2022-2018**

Page 2:
Line through Line 30d
Change Line 30e to Line 30d
Change Line 30f (1) Form 2439 to Line 30e
Change Line 30h to Line 30g
Change Line 31 to Line 32
Change Line 32 to Line 33
Change Line 33 to Line 34
Change Lines 34 (center) to Line 35a

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Schedule J:
Change Line 2 to Line 1a
Change Line 3 to Line 1d
Change Line 8 (Form 4255) to Line 8a
Change Line 8 (Form 8611) to Line 8b
Change Line 8 (Other) to Line 8z
Change Line 8 (Form 8902) to Line 8c
Change Line 9 to Line 11

- **2017 - 2011**

Page 1:
Change Line 29a to Line 30a
Change Line 29b to Line 30b
Change Line 29c to Line 30c
Lines 29a, 29b, and 29c are now transcribed rather than Line 29d
Change Line 29e to Line 30d
Change Line 29f (1) Form 2439 to Line 30e
Change Line 29h to Line 30g
Change Line 30 to 32
Change Line 31 to 33
Change Line 32 to 34
Change Line 33 (center) to 35a

If	And	Then
201811 and prior,	The return is a part of a controlled group,	Edit a Controlled Group Code. See IRM 3.11.16.34.20, Schedule J, Line 1 - Controlled Group Code. Note: The computer will need this code to determine the correct tax (Schedule O, tax brackets) for the prior year.
201811 and prior,	The return has an entry on Schedule J, Line 3 - Alternative Minimum Tax,	See IRM 3.11.16.34.21, Schedule J, Lines 2 through 8.

Schedule J:
Change Line 2 to Line 1a
Change Line 8 (Form 4255) to Line 8a
Change Line 8 (Form 8611) to Line 8b
Change Line 8 (Other) to Line 8z
Change Line 8 (Form 8902) to Line 8c

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Change Line 9 to Line 11

Exhibit 3.11.16-13 - Updated editing procedures for Form 1120-L - Prior Year Conversion Chart.

- **2024**

Page 1:
Change Line 26 to Line 26a
Change Line 32 (center) to Line 32a

- **2023**

Page 1:
Change Line 26 to Line 26a
Line through Line 27d
Change Line 27e to Line 27d
Change Line 27f to Line 27e
Change Line 27h to Line 27g
Change Line 27i to Line 27h
Change Line 32 (center) to Line 32a
Schedule K:
Change Line 1 to Line 1a
Change Line 2 to Line 1e
Change Line 8 to Line 8a
Change Line 9 to Line 8b
Change Line 10 to Line 8c
Change Line 11 to Line 8z
Change Line 12 to Line 11

- **2022-2018**

Page 1:
Change Line 26 to Line 26a
Change Line 28a to Line 27a
Change Line 28c to Line 27b
Change Line 28d to Line 27c
Lines 28a, 28b, and 28c are now transcribed rather than Line 28e
Change Line 28f to Line 27d
Change Line 28g (1) Form 2439 to Line 27e
Change Line 28h to Line 27g
Change Line 32 (center) to Line 32a

- **2017-2007**

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Page 1:
Change Line 27 to 25
Change Line 28 to Line 26a
Change Line 29a to Line 27a
Change Line 29b to Line 27b
Note: If multiple entries are present on Lines 29b, 29c, and/or Line 29d then edit the total of all four lines to Line 27b.
Change Line 29c to Line 27b
Note: If multiple entries are present on Lines 29b, 29c, and/or Line 29d then edit the total of all four lines to Line 27b.
Change Line 29d to Line 27b
Note: If multiple entries are present on Lines 29b, 29c, and/or Line 29d then edit the total of all four lines to Line 27b.
Line through Line 29e
Change Line 29f to 27c
Change Line 29g to 27d
Change Line 29h (1) Form 2439 to Line 27e
Change Line 29i to Line 27g
Line through Line 29j
Change Line 30 to 29
Change Line 31 to 30
Change Line 32 to 31
Change Line 33 (center) to 32a

Exhibit 3.11.16-15 - Updated editing procedures for Form 1120-REIT - Prior Year Conversion Chart.

- 2024**

Page 2:
Change Line 24 to Line 24a
Change Line 30 (center) to Line 30a

- 2023**

Page 2:
Change Line 24 to Line 24a
Line through Line 25d
Change Line 25e to Line 25d
Change Line 25f to Line 25e
Change Line 25h to Line 25g

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Change Line 26 to Line 27
Change Line 27 to Line 28
Change Line 28 to Line 29
Change Line 29 (center) to Line 30a
Schedule J:
Change Line 2a to Line 1a
Change Line 2b to Line 1b
Change Line 2c to Line 1c
Change Line 2d to Line 1d
Change Line 2e to Line 1e
Change Line 2f to Line 1f
Change Line 2g to Line 1g
Change Line 2h to Line 2
Change Line 3d to Line 3z
Change Line 3e to Line 4
Change Line 4 to Line 5
Change Line 5 to Line 6a
Change Line 6 to Line 6b
Change Line 7 to Line 6c
Change Line 8 to Line 6d
Change Line 9 to Line 6e
Change Line 10 to Line 6z
Change Line 11 to Line 9

- **2022-2021**

Pages 1 and 2:
Change Line 18 to 19
Change Line 19 to 20
Change Line 21a to 22a
Change Line 21b to 22b
Change Line 21c to 22c
Change Line 23 to 24a
Line through Line 25d
Change Line 25e to Line 25d
Change Line 25f (1) Form 2439 to Line 25e
Change Line 26 to Line 27
Change Line 27 to Line 28
Change Line 28 to Line 29
Change Line 29 (center) to Line 30a
Schedule J:
Change Line 2a to Line 1a
Change Line 2b to Line 1b
Change Line 2c to Line 1c
Change Line 2d to Line 1d
Change Line 2e to Line 1e

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Line 2f number box 856(c)(7) was converted to a money amount on Line 1f
Line 2f number box 856(g)(5) was converted to a money amount on Line 1g
Change Line 2g to 2
Change Line 3d to Line 3z
Change Line 3e to Line 4
Change Line 5 to Line 6a
Line 6 number box 453(c) was converted to a money amount on Line 6b
Line 6 number box 453(l)(3) was converted to a money amount on Line 6c
Change Line 7 (Form 4255) to Line 6d
Change Line 7 (Form 8611) to Line 6e
Change Line 7 (Other) to Line 6z
Change Line 8 to Line 9

- **2020-2018**

Page 1:
Change Line 18 to Line 19
Change Line 19 to Line 20
Change Line 21a to Line 22a
Change Line 21b to Line 22b
Change Line 21c to line 22c
Page 2:
Change Line 23 to Line 24a
Line through Line 25d
Change Line 25e to Line 25d
Change Line 25f to Line 25e
Line through Line 25h
Change Line 26 to Line 27
Change Line 27 to Line 28
Change Line 28 to Line 29
Change Line 29 (center) to Line 30a
Schedule J:
Change Line 2a to Line 1a
Change Line 2b to Line 1b
Change Line 2c to Line 1c
Change Line 2d to Line 1d
Change Line 2e to Line 1e
Line 2f number box 856(c)(7) was converted to a money amount on Line 1f
Line 2f number box 856(g)(5) was converted to a money amount on Line 1g
Change Line 2g to Line 2
Change Line 3d to Line 3z
Change Line 3e to Line 4
Change Line 5 to Line 6a
Change Line 6 (Form 4255) to Line 6d
Change Line 6 (Form 8611) to Line 6e
Change Line 6 (Other) to Line 6z

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Change Line 7 to Line 9

- **2017-2008**

Page 1:
Change Line 18 to Line 19
Change Line 19 to Line 20
Change Line 21a to Line 22a
Change Line 21b to Line 22b
Change Line 21c to Line 22c
Change Line 23 to line 24a
Change Line 24a to Line 25a
Change Line 24b to Line 25b
Change Line 24c to Line 25c
Lines 24a, 24b, and 24c are now transcribed rather than Line 24d
Change Line 24e to Line 25d
Change Line 24f (1) Form 2439 to Line 25e
Line through Line 24g
Change Line 25 to Line 27
Change Line 26 to Line 28
Change Line 27 to Line 29
Change Line 28 (center) to Line 30a

If	And	Then
201811 and prior,	The return is a part of a controlled group,	Edit a Controlled Group Code. See IRM 3.11.16.41.17, Schedule J, Line 1 - Controlled Group Code. Note: The computer will need this code to determine the correct tax (Schedule O, tax brackets) for the prior year.
201811 and prior,	The return has an entry on Schedule J, Line 2g - Alternative Minimum Tax,	See IRM 3.11.16.41.18, Schedule J, Lines 2b through 2g.

Schedule J:
Change Line 2a to Line 1a
Change Line 2b to Line 1b
Change Line 2c to Line 1c
Change Line 2d to Line 1d
Change Line 2e to Line 1e
Line 2f number box 856(c)(7) was converted to a money amount on Line 1f

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Line 2f number box 856(g)(5) was converted to a money amount on Line 1g
Line through Line 2g and edit the prior year AMT amount in the right margin
Change Line 2h to Line 2
Change Line 3d to Line 3z
Change Line 3e to Line 4
Change Line 4 to Line 5
Change Line 5 to Line 6
Change Line 6 (Form 4255) to Line 6d
Change Line 6 (Form 8611) to Line 6e
Change Line 6 (Other) to Line 6z
Change Line 7 to Line 9

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