

IRM PROCEDURAL UPDATE

DATE: 01/23/2026

NUMBER: 26U0140

SUBJECT: Working Trail

AFFECTED IRM(s)/SUBSECTION(s): 3.12.38

CHANGE(s):

IRM 3.12.38.2.13(4) (5) & (6) - Updated to Refer to form specific IRMs for more information. Per BMF ERS consistency template updates.

(1) It is important to leave a legible "Working Trail" (or "Action Trail") using blue ink for those who may work with the return later.

Exception: Re-inputs will be edited in red pen and Schedule K-1 (1041) in green ink.

(2) Write all Taxpayer Notice Codes (TPNCs) 90 on the front of the return in the upper left corner (or use Form 12648, Error Correction 90 TPNC).

(3) If corresponding with a non-suspense letter, "X" and write the corrected money amounts to the left of each original point(s) of error. Write money amounts in dollars only or dollars and cents, as applicable. Arrowing is allowed for money amounts when there are no intervening entries between the arrow and the line to which the money is to be entered.

(4) Refer to form specific IRMs for more information.

(5) Leave a working trail on the return when changes are made to the following items:

- Employer Identification Number (EIN) or Social Security Number (SSN)
- Tax Period
- Computer Condition Code (CCC)
- Received Date
- Correspondence Received Date (CRD)

Reminder: Circle out incorrect Tax Periods, Received Dates, EINs, and SSNs.

(6) When working Reject re-inputs, circle out any previous Action Codes shown on the front of the return, if no longer applicable.

(7) When working Rejects, write "Voided" with the date above the DLN in red, when voiding a return.