

IRM PROCEDURAL UPDATE

DATE: 02/04/2026

NUMBER: 26U0196

SUBJECT: Routing Guide Update; Added 2025 T-Bill Rate

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

CHANGE(s):

IRM 3.11.16.11.6.5(2) - Added an IRM reference to 3.21.25.18, Credit Verifying Form 8288-A (FIRPTA) and section 1446(f)(1) Credits. This IRM contains procedures for verifying the FIRPTA credit.

(2) If Form 8288-A withholding is claimed, OSPC will:

If	Then
<p>Form 8288-A or substantial evidence is attached,</p> <p>Example: Substantial evidence includes closing documents or settlement statement which shows the amount of tax withheld.</p>	<p>a. Use Form 13698, International Credit(s) Verification Slip, to request verification of credit from the Foreign Team.</p> <p>Note: The Foreign Team verifies the credit by following IRM 3.21.25.18 , Credit Verifying Form 8288-A (FIRPTA) and section 1446(f)(1) Credits.</p> <p>b. If the credits are verified from the FIRPTA database by the Foreign Team, "X" the amount entered by the taxpayer and edit the verified FIRPTA/8288-A credit from Form 13698 to the bottom center of Form 1120, Page 1. See Figure 3.11.16-18, Example of using the Form 13698 and editing verified amount to the bottom center of Form 1120.</p> <p>c. If FIRPTA/8288-A credits are not verified, disallow.</p> <p>Note: See 1.1445-1(f)(3)(i). The transferor may establish amount of tax withheld by attaching to its return substantial evidence of such amount. See also CCA 201028040, when the buyer failed to remit the withheld funds to the IRS.</p>

	d. If another credit is claimed on the same line with the Form 8288-A credit, adjust the line total to only reflect the other credit.
Form 8288-A or substantial evidence is not attached, Example: Substantial evidence includes closing documents or settlement statement which shows the amount of tax withheld.	Correspond.

IRM 3.11.16.46(8)c - Form 8404, added the Base Period T-Bill Rate for 2025.

(8) Verify the taxpayer's computation of the interest charge amount following the instructions below. Edit any corrections needed.

- a. Line 4 - Add Lines 1, 2, and 3. If the taxpayer has erroneously figured the income (sum of Lines 1, 2, and 3), correspond using Letter 599C, Request for more information for Form 1120-IC-DISC, Form 4876-A and Form 8404. See IRM 3.11.16.3.4.2, Issuing Correspondence, for more information.
- b. Line 7 - Subtract Line 6 from Line 5.
- c. Line 8 - If not present, and the return is a calendar year, 365-day return, edit the base period Treasury bill (T-Bill) rate factor as follows:

Tax Year	Base Period T-Bill Rate
2025	.041641381
2024	.050531976
2023	.050531967
2022	.017246634
2021	.000800319
2020	.007306546
2019	.023470459
2018	.020813051

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2017	.010151036
2016	.005414566
2015	.002402874
2014	.001100604

Note: The entry on Line 8 of Form 8404 for a fiscal year filer is determined by an annual revenue ruling that is referenced in the instructions for Line 8.

- d. Line 9 - Multiply Line 7 by Line 8.

Caution: SPECIAL TO LINE 9 (Interest Charge Due). If the amount on Line 9 exceeds the product of Line 7 multiplied by Line 8, it can be due to the inclusion of additional interest owed by the taxpayer to the Service. DO NOT "X" THIS AMOUNT. This might result in an erroneous refund to the taxpayer. Instead, do as follows:

If	Then
Line 9 exceeds the product of Line 7 multiplied by Line 8,	<ol style="list-style-type: none"> 1. Flag the return. 2. Make a notation in the bottom margin of Form 8404 alerting NMF Accounting that additional interest needs to be assessed. Include the following in the notation: 3. The correctly computed Line 9 amount by multiplying Line 7 by Line 8. 4. The excess of the reported Line 9 amount (excess of the product of Lines 7 and 8).

Exhibit 3.11.16-2(b) - Updated the Routing Guide for Form 843, Form 1120-X, and Form 1138. The forms should be routed to ICT per SERP feedback 36546 and 36547.

Review all attachments to the tax return before the return can be considered processable.

- a. Only detach attachments when specifically instructed.

Note: Consider a return or document an "original" if it has an original signature or has been stamped "Process as Original."

- b. Edit Action Trail(s) (e.g., "2848 DETACHED") in the lower left corner of the return going vertically up the side of the return.

Note: Edit the name and EIN (if not present) on the detached document. Also, edit the return received date (e.g., Rec'd MM/DD/YY) in the lower left margin of the detached document before routing.

Caution: The Attachment Guide is included as an exhibit only for use in assisting in the identification of possible forms or conditions that require action or routing to other functions. The guide should not be used in place of the completed IRM section governing those conditions, since space limitations do not always allow for full instructions in the Attachment Guide.

Follow the general guidelines below for each attachment:

Note: The reference to Form "1120 series" returns (or "All") include: Form 1120, Form 1120-C, Form 1120-F, Form 1120-FSC, Form 1120-H, Form 1120-L, Form 1120-ND, Form 1120-PC, Form 1120-REIT, Form 1120-RIC, and Form 1120-SF.

Form/Document	Applicable Return	Detach	Descriptions/Actions
<p>CP 259 or CP 959 (Spanish version)</p> <p>Note: Do not route to Statute Control Unit for clearance. See IRM 3.11.16.3.7, Statute Returns, for more information.</p>	All	No	<p>Correspondence is attached or taxpayer's response indicates:</p> <ul style="list-style-type: none"> • Taxpayer disagrees that they must file the return. • Only page one of the return is attached. • EIN on notice does not match EIN on return. • Return requested on notice not the same as return submitted. • Taxpayer asking question(s) or requesting the IRS take action(s) on their account.

			<ul style="list-style-type: none"> Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice:</p> <ul style="list-style-type: none"> Brookhaven - Stop #662 Memphis - Stop #81 Philadelphia - 4-N31.142 <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</p> <ol style="list-style-type: none"> Move the notice to the back of the return. Continue processing the return. <p>Note: If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>
CP 259 A through h	All	No	OSPC BMF Entity Mail Stop 6273.
CP 504/ CP 504B	All	No	<ol style="list-style-type: none"> Pull CP 504/ CP 504B to the front. Route notice and return to Accounts Management.
CP 518 Note: Do not route to Statute Control Unit for clearance.	All	No	Correspondence is attached or taxpayer's response indicates:

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<p>See IRM 3.11.16.3.7, Statute Returns, for more information.</p>		<ul style="list-style-type: none"> • Taxpayer disagrees that they must file the return. • Only page one of the return is attached. • EIN on notice does not match EIN on return. • Return requested on notice not the same as return submitted. • Taxpayer asking question(s) or requesting the IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice:</p> <ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</p> <ol style="list-style-type: none"> 1. Move the notice to the back of the return. 2. Continue processing the return. <p>Note: If the return is unsigned, but the taxpayer signed the CP</p>
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			notice under the jurat, it is not necessary to correspond for the signature.
For Tax Period 202201 - 202212, if "IRA22DPE" or "IRA22TRE" is written on the return or attachments.	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	See IRM 3.11.16.2.14, Elective or Deemed Payment Election and Credit Transfers
Letters 112C, 282C, 2255C or 2284C Note: Do not route to Statute Control Unit for clearance. See IRM 3.11.16.3.7, Statute Returns, for more information.	All	No	<ol style="list-style-type: none"> 1. Identify which organization initiated the letter to the taxpayer (e.g., what organization signed the letter?). 2. Route letters initiated by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> o Ogden - Mail Stop 6712 o Kansas City - N2 6800 3. Route letters initiated by Collections as follows: <ol style="list-style-type: none"> 1. If correspondence is attached or taxpayer's response indicates any of the following: <ul style="list-style-type: none"> ▪ Taxpayer disagrees that they must file the return. ▪ Only page one of the

			<p>return is attached.</p> <ul style="list-style-type: none"> ▪ EIN on letter does not match EIN on return. ▪ Return requested on letter not the same as return submitted. ▪ Taxpayer asking question(s) or requesting the IRS take action(s) on their account. ▪ Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on letter:</p>
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			<ul style="list-style-type: none"> ▪ Brookhaven - Stop #662 ▪ Memphis - Stop #81 ▪ Philadelphia - 4-N31.142 <p>2. If none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated: Then, Move the letter to the back of the return and continue processing.</p> <p>Note: If the return is unsigned, but the taxpayer has signed the letter under the jurat, it is not necessary to correspond for the signature.</p>
Letter 2030 Letter 2531	All	No	Put letter in front of return and route both to BMF Automated Underreporter (AUR) in Compliance.
Includes tax liability for Multiple Tax Period or Types of Tax	All	No	<ul style="list-style-type: none"> • Numbered Return - Route to Rejects. • Unnumbered Return - Prepare a dummy return if possible; otherwise, correspond.
Other Tax Returns (Original Signature)	All	Yes	<ol style="list-style-type: none"> 1. Edit the received date to the detached return. 2. Route to right function unless specifically directed otherwise. <p>Exception: Subsidiary Returns attached to a consolidated</p>

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			return will NOT be detached. Conversions of Form 1120-S to Form 1120 will NOT be detached. See IRM 3.11.16.5.2, Conversion of Form 1120-S to Form 1120.
Petitions in opposition of tax law provisions	All	Yes Note: Do not edit an action trail when detaching a petition.	Route to: IRS # [REDACTED] # 1111 Constitution Avenue, NW Washington, DC 20224
IRC 965 Transition Tax Statement (or similar Language)	1120 1120-C 1120-L 1120-PC 1120-REIT 1120-RIC	No	Edit CCC "J" and Action Code "460" on the return and continue processing. Do not issue correspondence on the return. ERS will correspond for any missing information. See IRM 3.11.16.2.13, Section 965 Returns (201712 through 202012).
Statement establishing Election to be subject to the Tonnage Tax Regime - Sect 1354	All	No	Route a copy of the election to: Brenda E. Sarini, Internal Revenue Agent 1719 C. Route 10 Parsippany, NJ 07054-4507
Pro Forma Form 1120 for New York State or Blank (no tax data) Form 1120 with a Form 5472 attached	All	No	See IRM 3.11.16.11, Return Processing - Form 1120.
Statement establishing Reasonable Cause for delinquent filing	All	No	1. Send Letter 1382C, Penalty Removal Request Incomplete. 2. Continue editing the return.

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			3. See IRM 3.11.16.9.1.18, CCC "R" - Reasonable Cause for Failing to File a Timely Return and IRM 3.11.16.3.4.2, Issuing Correspondence.
Remittance found	All	No	Immediately hand carry return and remittance to supervisor.
Request for Acknowledgement	All	No	No action required.
Request for e-File Waiver Statement notating: "Form 1120 e-File Waiver Request"	1120	Yes	"Yes:" Ogden - Route request to: Mail Stop 1057.
Requests for Installment Agreement	All	Yes	Route as follows: <ul style="list-style-type: none"> • Ogden - Route to Collections Mail Sop 5500. • Kansas City - Route to Mail Stop P4 5000.
Request for Form 8109, Deposit Slips, or Coupon Books	All	No	No action required.
Request for Forms or Schedules	All	No	<ul style="list-style-type: none"> • If requesting current year forms: <ol style="list-style-type: none"> 1. Prepare Form 4190. 2. Forward to National Distribution Center for processing. • If requesting prior year forms: <ol style="list-style-type: none"> 1. Prepare Form 6112.

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			<p>2. Send to National Distribution Center for processing.</p> <p>Note: Use the write-in sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.</p>
Request for Information or Inquiries	All	Yes	<ol style="list-style-type: none"> 1. Photocopy any data necessary to process the return. 2. Attach the photocopy to the return. 3. Route original attachment to the proper office for necessary action.
Request for Adjustment to Another Document	All	Yes	Route to right function. Attachment must have Name, Address, EIN, and received date. Edit if missing.
Request for Money Transfer	All	No/Yes	<ul style="list-style-type: none"> • No - Taxpayer notates transfer of money TO the tax return being processed: <ol style="list-style-type: none"> 1. Prepare Form 3465, Adjustment Request and: <ol style="list-style-type: none"> a. Indicate in the "Routing" box "Rejects." b. Notate "See attached

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			<p>money transfer request" in the "Remarks" box.</p> <p>2. Edit Action Code "450" to route the request to Rejects for Form 1120, Form 1120-C, Form 1120-F, Form 1120-H, Form 1120-L, Form 1120-PC, Form 1120-REIT, and Form 1120-RIC. All others edit CCC "U."</p> <ul style="list-style-type: none"> • Yes - Taxpayer notates transfer of money FROM the tax return being processed: <ol style="list-style-type: none"> 1. Edit CCC "X" to freeze overpayment. 2. Detach transfer request. 3. Prepare Form 3465 and: <ol style="list-style-type: none"> a. Indicate in the "Routing" box "Adjustments." b. Notate the requested
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			<p>action in the "Remarks" box.</p> <p>4. Attach Form 3465 to the request and route to Accounts Management.</p> <p>5. Continue editing the return.</p>
<p>State Tax Returns Original or copy with an original signature</p>	All	Yes	Route to Receipt and Control (R&C).
<p>State Tax Returns Photocopy, facsimile or no signature</p>	All	No	Leave attached.
Indication of FINAL return	All	No	Enter CCC "F." See IRM 3.11.16.9.1.6, CCC "F" - Final Return.
<p>NOTICES - Payment Agreement or Disagreement with notice amount</p>	All		Follow local Submission Processing Center procedures. May involve inputting a STAUP and routing attachment to another function.
<p>Form SS-4, Application for Employer ID Number</p>	All	Original - Yes Copy - No	<ul style="list-style-type: none"> • Original: Route to Entity. • Copy: No action required.
<p>Schedule D, Form 1120</p>	1120 1120-H 1120-REIT 1120-RIC	No	<p>Form 1120</p> <ul style="list-style-type: none"> • Perfect necessary lines. • Place in sequence order. <p>See IRM 3.11.16.11.4.7, Line 8 - Capital Gain and IRM 3.11.16.14, Schedule D - Capital</p>

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			Gains and loses. Form 1120-H, Form 1120-REIT and Form 1120-RIC See IRM 3.11.16.11.4.7, Line 8 - Capital Gain.
Schedule F (Form 1040), Profit or Loss From Farming	1120	No	Transfer data to Form 1120. See IRM 3.11.16.11.4.10, Line 11 - Total Income and IRM 3.11.16.11.5.16, Line 27 - Total Deductions See Exhibit 3.11.16-20, Schedule F Transfer Lines.
Schedule M-3 (Form 1120), Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More	1120	No	<ul style="list-style-type: none"> • Edit CCC "B." • Audit Code "2," "7" and/or "8" may be required. • See IRM 3.11.16.9.1.2, CCC "B" - Schedule M-3 and IRM 3.11.16.10.1, Audit Codes. <p>Form 1120-PC:</p> <ul style="list-style-type: none"> • Edit CCC "B." • Audit Code "2" may be required. • See IRM 3.11.16.9.1.2, CCC "B" - Schedule M-3 and IRM 3.11.16.10.1, Audit Codes. <p>Forms 1120-C, 1120-F and 1120-L: Edit CCC "B." See IRM 3.11.16.9.1.2, CCC "B" - Schedule M-3.</p> <p>All Others: No action required.</p>

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<p>Schedule N (Form 1120), Foreign Operations of U.S. Corporations</p>	<p>1120 1120-C 1120-L 1120-PC 1120-REIT 1120-RIC</p>	<p>No</p>	<ul style="list-style-type: none"> • Editing may be required. • See IRM 3.11.16.11.48, Schedule N (Form 1120) - Foreign Operations of U.S. Corporations. Edit Audit Code "2" if Questions 1a, 3, 4a (2019 and prior revisions), 5 or 7a are checked "Yes." • See IRM 3.11.16.10.1, Audit Codes <p>All Others: No action required.</p>
<p>Schedule O (Form 1120), Consent Plan and Apportionment Schedule for a Controlled Group</p>	<p>1120 1120-C 1120-REIT 1120-RIC</p>	<p>No</p>	<p>Follow the instructions below for Tax Period 201811 and prior only:</p> <ol style="list-style-type: none"> 1. Possible Controlled Group Code. IRM 3.11.16.11.11, Schedule J, Page 3 - Controlled Group Code / Personal Service Corporation Code / Tax Computation. 2. Editing may be required. IRM 3.11.16.11.49, Schedule O (Form 1120) - Consent Plan and Apportionment Schedule for a Controlled Group <p>All Others: No action required.</p>
<p>Schedule PH (Form 1120), U.S. Personal Holding Company Tax</p>	<p>1120 1120-RIC 1120-REIT</p>	<p>No</p>	<p>Edit ABLM Code "001." See IRM 3.11.16.9.3, ABLM Code and Schedule M-3</p>

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			<p>Checkbox.</p> <p>All Others: No action required.</p>
<p>Schedule UTP (Form 1120), Uncertain Tax Position Statement</p>	<p>1120 1120-F 1120-L 1120-PC</p>	No	<ul style="list-style-type: none"> • This is a high priority form. • Edit CCC "Z" if attached and not blank. • IRM 3.11.16.9.1.26, CCC "Z" Form 1120, (Schedule UTP), Uncertain Tax Position Statement.)
<p>Form T (Timber), Forest Activities Schedule</p>	All	No	No action required.
<p>Form 56, Notice concerning Fiduciary Relationship</p>	All	Yes	<ol style="list-style-type: none"> 1. Edit received date. 2. Route to Entity Control.
<p>Form 433-B, Collection Information Statement for Businesses</p>	All	Yes	<p>Route as follows:</p> <ul style="list-style-type: none"> • Ogden - Route to Collections. • Kansas City - Route to Mail Stop P4 5000.
<p>Form 433-D, Installment Agreement</p>	All	Yes Parts 1, 2 or 3	<p>Route as follows:</p> <ul style="list-style-type: none"> • Ogden - Route to Collections. • Kansas City - Mail Stop P4 5000. • If present, leave Parts 2 and/or 3 attached to Part 1 when routing.
<p>Form 637, Application for Registration (For Certain Excise Tax Activities)</p>	All	Yes/No	<ul style="list-style-type: none"> • Yes: TC 150 has not posted to the tax module: 1. Edit received date.

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			<p>2. Route to: Department of the Treasury Internal Revenue Service Excise Operations Unit - Form 637 , Mail Stop 5701G. Cincinnati, Ohio 45999.</p> <ul style="list-style-type: none"> • No: TC 150 has posted to the tax module: <ul style="list-style-type: none"> 1. Route Form 637 and return to: Department of the Treasury Internal Revenue Service Excise Operations Unit - Form 637 , Mail Stop 5701G. Cincinnati, Ohio 45999
Form 843, Claim for Refund and Request for Abatement	All	Yes	<ol style="list-style-type: none"> 1. Edit received date. 2. Route to ICT.
Form 851, Affiliations Schedule	1120	No	<ul style="list-style-type: none"> • Edit ABLM Code "010." • See IRM 3.11.16.9.3, ABLM Code and Schedule M-3 Checkbox. • Input TC "590" with Closing Code "014." • See IRM 3.11.16.30.3, Form 851 - Affiliations Schedule. <p>Forms 1120-C, 1120-L and 1120-PC Input TC "590" with Closing Code "014."</p>

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			See IRM 3.11.16.30.3, Form 851 - Affiliations Schedule. All Others: No action required.
Form 872, Consent to Extend Statute of Limitations	990-C	Original Yes, if not signed by the Area Director - Copy - No	Original that is not signed by the Area Director - Detach and route to KCSPC. Copy Do not detach. No action required.
Form 911, Request for Taxpayer Advocate Service Assistance (Prior year revision dated 3-2000), Application for Taxpayer Assistance Order (ATAO) Taxpayer's Application for Relief from Hardship	All	Yes	Send to Taxpayer Advocate Service (TAS).
Form 926, Return by Transferor of Property to a foreign Corp., Foreign Estate or Trust or Foreign Partnership	1120 1120-PC 1120-REIT 1120-RIC	No	Edit Audit Code "2." See IRM 3.11.16.10.1, Audit codes. All Others: No action required.
Form 965, Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System	1120 1120-C 1120-L 1120-PC 1120-REIT 1120-RIC	No	Edit CCC "J" and Action Code "460" on the return and continue processing. Do not issue correspondence on the return. ERS will correspond for any missing information. See IRM 3.11.16.2.13, Section 965 Returns (201712 through 202012).
Form 965, <ul style="list-style-type: none">Schedule A	1120 1120-C 1120-L	No	For Tax Period 201712 through 202012, edit CCC "J" and Action Code "460" on the return and

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<ul style="list-style-type: none"> • Schedule B • Schedule C • Schedule D • Schedule E • Schedule F • Schedule G • Schedule H 	1120-PC 1120-REIT 1120-RIC		continue processing. Do not issue correspondence on the return. ERS will correspond for any missing information. See IRM 3.11.16.2.13, Section 965 Returns (201712 through 202012).
Form 965-B , Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts	1120 1120-L 1120-PC 1120-REIT 1120-RIC	No	Form 1120, Form 1120-L, Form 1120-PC, Form 1120-RIC: See IRM 3.11.16.21, Form 965-B - Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts. Form 1120-REIT : See IRM 3.11.16.41.38, Form 965-B - Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts. All Others: No Action Required.
Form 966 , Dissolution Indicator	All	No	Possible CCC "F." See IRM 3.11.16.9.1.6, CCC "F" - Final return.
Form 1042 , Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	All	Yes	<ul style="list-style-type: none"> • KSPC - Route to OSPC. • OSPC - Route to Receipt and Control.
Form 1042-S , Foreign Person's US Source Income Subject to Withholding	All	No	<ul style="list-style-type: none"> • Form 1120: See IRM 3.11.16.11.6.5, FIRPTA, Form 1042-S, Form 8805, and Form 8288-A Credits.

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			<ul style="list-style-type: none"> • Form 1120-F: See IRM 3.11.16.35.16, Line 5i - U.S. Income Tax Paid or Withheld at Source. • Form 1120-FSC: IRM 3.11.16.36.18, Tax Data Perfection, Page 1 - Tax and Payments. • Form 1120-L: See IRM 3.11.16.38.14, Tax and Payments. • All Others: No Action Required.
Form 1096, Annual Summary and Transmittal Returns of U.S. Information	All	Yes	Route to Receipt and Control.
Form 1099, Information Return of Income and Payments (Copy A only)	All	Yes	Route to Receipt and Control.
Form 1116, Foreign Tax Credit (Individual, Fiduciary or Nonresident Alien Individual)	1120 1120-L 1120-PC 1120-REIT 1120-RIC	No	<p>Form 1120</p> <ul style="list-style-type: none"> • Edit Audit Code "2" if foreign tax credit on Part IV, Line 29 # [REDACTED] # . • Edit Audit Code "7" if foreign tax credit on Part IV, Line 29 # [REDACTED] # . • See IRM 3.11.16.10.1, Audit codes. <p>Forms 1120-L, 1120-PC, 1120-REIT and 1120-RIC: Edit Audit Code "2" if foreign tax</p>

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			<p>credit on Part IV, Line 29 # [REDACTED]</p> <p>[REDACTED] # .</p> <p>See IRM 3.11.16.10.1, Audit codes.</p>
<p>Form 1118, Computation of Foreign Tax Credit (Corporations)</p>	<p>1120 1120-C 1120-F 1120-FSC 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC</p>	<p>No</p>	<p>Form 1120:</p> <ul style="list-style-type: none"> See IRM 3.11.16.11.20.1, Schedule J, Line 5a - Form 1118, Foreign Tax Credit <p>Form 1120-C:</p> <ul style="list-style-type: none"> See IRM 3.11.16.34.21, Schedule J, Lines 2 through 8 <p>Form 1120-F:</p> <ul style="list-style-type: none"> See IRM 3.11.16.35.28, Page 5, Schedule J - Tax Computation Tax Preference Code <p>Form 1120-FSC:</p> <ul style="list-style-type: none"> See IRM 3.11.16.36.21, Schedule J, Page 5, Tax Preference Code and Foreign Tax Credit <p>Form 1120-H:</p> <ul style="list-style-type: none"> See IRM 3.11.16.37.12, Tax and Payments - Lines 21 through 26 <p>Form 1120-L:</p>

			<ul style="list-style-type: none"> • See IRM 3.11.16.38.20, Schedule K, Lines 5a through 9 <p>Form 1120-PC:</p> <ul style="list-style-type: none"> • See IRM 3.11.16.40.17, Lines 8a through 12 <p>1120-REIT:</p> <ul style="list-style-type: none"> • See IRM 3.11.16.41.19, Schedule J, Line 3a - Foreign Tax Credit, Form 1118 <p>1120-RIC:</p> <ul style="list-style-type: none"> • See IRM 3.11.16.42.19, Schedule J, Line 3a - Form 1118
Form 1120-POL, 501(c) U.S. Income Tax Return for Certain Political Organizations	All	Yes	Route to OSPC.
Form 1120-X, Amended U.S. Corporation Income Tax Return	All	No	Route the entire return to ICT.
Form 1122, Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return	1120	No	<ul style="list-style-type: none"> • Edit ABLM Code "010." • See IRM 3.11.16.9.3, ABLM Code and Schedule M-3 Checkbox. • Correspond for Form 851 if not present. • See IRM 3.11.16.30.3, Form 851 - Affiliations Schedule and IRM

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			<p>3.11.16.30.4, Form 1122 - Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return.</p> <p>All Others: No action required.</p>
Form 1125-A, Cost of Goods Sold	All	No	See IRM 3.11.16.11.4.2, Line 2 - Cost of Goods Sold and IRM 3.11.16.18 Form 1125-A - Cost of Goods Sold.
Form 1128, Application to Adopt, Change or Retain a Tax Year	All		<ul style="list-style-type: none"> • APPROVED - See IRM 3.11.16.7.4, Short Period - Editing Proof of Entitlement. • NOT APPROVED. See IRM 3.11.16.7.6, Short Period Returns - Editing a Disapproved Application (Form 1128). • NO INDICATION of Approval or Disapproval. See IRM 3.11.16.7.7, Short Period Returns - Editing Form 1128 With no Indication of Approval or Disapproval.
Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Loss Carryback	All	Yes	<ol style="list-style-type: none"> 1. Edit received date and route to ICT. 2. Disallow the credit if included on Form 1120, Schedule J, Line 17 (Line 16 2017-2010).

			<ul style="list-style-type: none"> ○ IRM 3.11.16.11.31.7, Schedule J, Part III, Line 17 - Tax Deposited with Form 7004.
<p>Form 1139, Corporation Application for Tentative Refund</p>	1120		<ul style="list-style-type: none"> • Form 1139 is attached to a complete Form 1120 (Pages 1 - 5): <ul style="list-style-type: none"> a. TC 150 Posted: Attach Form 1139 to the front of Form 1120 and route to Image Control Team (ICT). b. TC 150 Not Posted: Attach Form 1139 to a copy of Form 1120, Page 1 and route to Image Control Team (ICT). • Form 1139 is attached to Form 1120, Page 1 or Pages 1 and 2 only: <ul style="list-style-type: none"> a. Attach Form 1139 to the front of Form 1120 and route to Image Control Team (ICT). <p>Note: If multiple Tax Period are present, route with one Form 1139.</p>

<p>Form 2220, Underpayment of Estimated Tax by Corporations</p>	<p>1120 Series</p> <p>Exception: For Form 1120-H, Reserve Code "4" does not apply.</p>	<p>No</p>	<ul style="list-style-type: none"> • Conditions may require editing CCC "8" and/or Reserve Code "4." See IRM 3.11.16.9.1.33, CCC "8" - Waiver of Estimated Tax Penalty and IRM 3.11.16.10.3, Reserve Code. • If no entry is present for estimated tax, you may need to edit the amount from Form 2220, Page 2, Line 38, on the Estimated Tax Penalty line for the specific return type. See IRM 3.11.16.11.6.6, Line 34 - Estimated Tax Penalty.
<p>Form 2438, Undistributed Capital Gains Tax Return</p>	<p>All</p>	<p>No</p>	<p>No action required.</p>
<p>Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains</p>	<p>1120 1120-C 1120-F 1120-H 1120-L 1120-REIT 1120-RIC</p>	<p>No</p>	<ul style="list-style-type: none"> • Form 1120, See IRM 3.11.16.11.31.10, Schedule J, Part II, Line 20a - Regulated Investment Co. Credit, Form 2439 • Form 1120-C, See IRM 3.11.16.34.16, Tax and Payments - Lines 27 through 34. • Form 1120-F, See IRM 3.11.16.35.15, Lines 1 through 5h - Computation of Tax Due or Overpayment.

			<ul style="list-style-type: none"> • Form 1120-H, See IRM 3.11.16.37.12, Tax and Payments - Lines 21 through 26 • Form 1120-L, See IRM 3.11.16.38.14, Tax and Payments. • Form 1120-REIT, See IRM 3.11.16.41.15, Tax Computation - Lines 23 through 28. • Form 1120-RIC, See IRM 3.11.16.42.16, Tax and Payments, Lines 27 through 33.
Form 2553, Election by a Small Business Corporation	All	Yes/No	<ul style="list-style-type: none"> • Yes: <ol style="list-style-type: none"> 1. Original - Route to Entity. • NO: <ol style="list-style-type: none"> 1. Copy - No action required.
Form 2848, Power of Attorney and Declaration of Representative	All	Yes/No	Route as follows: <ul style="list-style-type: none"> • Yes: <ol style="list-style-type: none"> a. Ogden - route to Stop 6737. b. Kansas City - route to: Internal Revenue Service 5333 Getwell Road Mail Stop 8423 Memphis, TN 38118. • NO:

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			<p>a. No action is required if a General Power of Attorney, Durable Power of Attorney, or Tax Information Authorization is submitted on any document other than Form 2848 or Form 8821.</p>
<p>Form 3115, Application for Change in Accounting Method</p>	All	No	<p>Form 1120: Edit Audit Code "6." See IRM 3.11.16.10.1, Audit codes. All:</p> <ul style="list-style-type: none"> • Original stays with the return. If a copy of the original is present, route the copy to: CC:PA:LPD:DRU Ben Franklin Station P.O. Box 7604 Washington, DC 20044. • For Private Delivery Carriers: Internal Revenue Service Attn: CC:PA:LPD:DRU Room 5336 1111 Constitution Ave., NW Washington, DC 20224. • Duplicate Form 3115 attached to a subsidiary should also be pulled and routed to the

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			address above. Original stays with return.
Form 3468, Computation of Investment Credit	1120 1120-F	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 3520, U.S. Information Return - Creation of or Transfers to Certain Foreign Trusts Form 3520-A, Annual Return of Foreign Trust with U.S. Beneficiaries	All	Original - Yes Copy - No	Original: All Forms: Edit Audit Code "2." Route to OSPC. Copy: Forms 1120, 1120-L, 1120-PC, 1120-REIT and 1120-RIC: Edit Audit Code "2." See IRM 3.11.16.10.1, Audit codes. All Others: No action required.
Form 3753, Manual Refund Posting Voucher	All	No	Possible CCC "O." See IRM 3.11.16.9.1.15, CCC "O" - Module Freeze.
Form 3800, General Business Credit	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	Form 1120: <ul style="list-style-type: none"> Sequence Form 3800 if transcription lines are present. See IRM 3.11.16.11.1, Sequence - Form 1120. See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit and IRM 3.11.16.24, Form 3800 - General Business Credit. Form 1120-C:

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			<ul style="list-style-type: none"> • Sequence Form 3800 if transcription lines are present. See IRM 3.11.16.34.2, Sequence - Form 1120-C. • See IRM 3.11.16.34.35, Form 3800 - General Business Credit. <p>Form 1120-F:</p> <ul style="list-style-type: none"> • Sequence Form 3800 if transcription lines are present. See IRM 3.11.16.35.2, Sequence - Form 1120-F. • See IRM 3.11.16.35.38, Form 3800 - General Business Credit. <p>Form 1120-H:</p> <ul style="list-style-type: none"> • Sequence Form 3800 if transcription lines are present. See IRM 3.11.16.37.1, Sequence - Form 1120-H. • See IRM 3.11.16.37.17, Form 3800 - General Business Credit. <p>Form 1120-L:</p> <ul style="list-style-type: none"> • Sequence Form 3800 if transcription lines are present. See IRM 3.11.16.38.1, Sequence - Form 1120-L.
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			<ul style="list-style-type: none"> • See IRM 3.11.16.38.31, Form 3800 - General Business Credit. <p>Form 1120-PC:</p> <ul style="list-style-type: none"> • Sequence Form 3800 if transcription lines are present. See IRM 3.11.16.40.1, Sequence - Form 1120-PC. • See IRM 3.11.16.40.35, Form 3800 - General Business Credit. <p>Form 1120-REIT:</p> <ul style="list-style-type: none"> • Sequence Form 3800 if transcription lines are present. See IRM 3.11.16.41.1, Sequence - Form 1120-REIT. • See IRM 3.11.16.41.41, Form 3800 - General Business Credit. <p>Form 1120-RIC:</p> <ul style="list-style-type: none"> • Sequence Form 3800 if transcription lines are present. See IRM 3.11.16.42.1, Sequence - Form 1120-RIC. • See IRM 3.11.16.42.41, Form 3800 - General Business Credit.
Form 3949, Information Report Referral	All	Yes	<ul style="list-style-type: none"> • Route Form 3949 according to page 2 of Form 3949 to CI, Exam, Disclosure, etc., following local procedures.

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			<ul style="list-style-type: none"> Continue processing the return.
Form 3949-A, Information Referral	All	Yes	Route as follows: Ogden - <ul style="list-style-type: none"> Route Form 3949-A to Receipt & Control. Continue processing the return. Kansas City - <ul style="list-style-type: none"> Route Form 3949-A to Ogden Service Center. Continue processing the return.
Form 4136, Credit for Federal Tax Paid on Fuel	1120 1120-C 1120-F 1120-FSC 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	<ul style="list-style-type: none"> Perfect necessary lines. Place Form 4136 in sequence order. See IRM 3.11.16.19, Form 4136 - Credit for Federal Tax Paid on Fuels.
Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	Form 1120: <ul style="list-style-type: none"> Sequence Form 4255 if transcription lines are present. See IRM 3.11.16.11.1, Sequence - Form 1120. Edit the amount from Form 4255 Line 3, Column (r), to Form 1120 Schedule J, Line 9a. See IRM 3.11.16.11.24.1, Schedule J, Line 9a -

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			<p>Amount from Form 4255, Part I, Line 3 Column (r).</p> <ul style="list-style-type: none"> • See IRM 3.11.16.29 Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties. <p>Form 1120-C:</p> <ul style="list-style-type: none"> • Sequence Form 4255 if transcription lines are present. See IRM 3.11.16.34.2, Sequence - Form 1120-C. • See IRM 3.11.16.34.37, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties. <p>Form 1120-F:</p> <ul style="list-style-type: none"> • Sequence Form 4255 if transcription lines are present. See IRM 3.11.16.35.2, Sequence - Form 1120-F. • See IRM 3.11.16.35.41, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties. <p>Form 1120-H:</p> <ul style="list-style-type: none"> • Sequence Form 4255 if transcription lines are present. See IRM 3.11.16.37.1, Sequence - Form 1120-H. • See IRM 3.11.16.37.18, Form 4255, Certain
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			<p>Credit Recapture, Excessive Payments, and Penalties.</p> <p>Form 1120-L:</p> <ul style="list-style-type: none"> • Sequence Form 4255 if transcription lines are present. See IRM 3.11.16.38.1, Sequence - Form 1120-L. • See IRM 3.11.16.38.33, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties. <p>Form 1120-PC:</p> <ul style="list-style-type: none"> • Sequence Form 4255 if transcription lines are present. See IRM 3.11.16.40.1, Sequence - Form 1120-PC. • See IRM 3.11.16.40.36, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties. <p>Form 1120-REIT:</p> <ul style="list-style-type: none"> • Sequence Form 4255 if transcription lines are present. See IRM 3.11.16.41.1, Sequence - Form 1120-REIT. • See IRM 3.11.16.41.43, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.
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			<p>Form 1120-RIC:</p> <ul style="list-style-type: none"> • Sequence Form 4255 if transcription lines are present. See IRM 3.11.16.42.1, Sequence - Form 1120-RIC. • See IRM 3.11.16.42.43, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.
Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax	All	No	No action required.
Form 4571, Explanation for Filing Late or Paying Tax Late	All	No	No action required.
Form 4626, Alternative Minimum Tax (2023 revision and later)	1120 1120-C 1120-F 1120-L 1120-PC	No	<p>Form 1120:</p> <ul style="list-style-type: none"> • Sequence Form 4626 if transcription lines are present. See IRM 3.11.16.11.1, Sequence - Form 1120. • Edit RPC "N" if Form 4626 (2023 revision and later) is attached. See IRM 3.11.16.9.2, Return Processing Code (RPC). • See IRM 3.11.16.13, Form 4626 - Corporate Alternative Minimum Tax (CAMT) (Tax Period 202301 and later). <p>Form 1120-C:</p>

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		<ul style="list-style-type: none"> • Sequence Form 4626 if transcription lines are present. See IRM 3.11.16.34.2, Sequence - Form 1120-C. • Edit RPC "N" if Form 4626 (2023 revision and later) is attached. See IRM 3.11.16.34.8, Return Processing Code (RPC). • See IRM 3.11.16.34.30, Form 4626 - Corporate Alternative Minimum Tax (CAMT) (Tax Period 202301 and later). <p>Form 1120-F:</p> <ul style="list-style-type: none"> • Sequence Form 4626 if transcription lines are present. See IRM 3.11.16.35.2, Sequence - Form 1120-F. • Edit RPC "N" if Form 4626 (2023 revision and later) is attached. See IRM 3.11.16.35.11, Return Processing Code (RPC). • See IRM 3.11.16.35.30, Form 4626 - Corporate Alternative Minimum Tax (CAMT) (Tax Period 202301 and later). <p>Form 1120-L:</p> <ul style="list-style-type: none"> • Sequence Form 4626 if transcription lines are present. See IRM
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			<p>3.11.16.38.1, Sequence - Form 1120-L.</p> <ul style="list-style-type: none"> • Edit RPC "N" if Form 4626 (2023 revision and later) is attached. See IRM 3.11.16.38.7, Return Processing Code (RPC). • See IRM 3.11.16.38.24, Form 4626 - Corporate Alternative Minimum Tax (CAMT) (Tax Period 202301 and later). <p>Form 1120-PC:</p> <ul style="list-style-type: none"> • Sequence Form 4626 if transcription lines are present. See IRM 3.11.16.40.1, Sequence - Form 1120-PC. • Edit RPC "N" if Form 4626 (2023 revision and later) is attached. See IRM 3.11.16.40.8, Return Processing Code (RPC). • See IRM 3.11.16.40.28, Form 4626 - Corporate Alternative Minimum Tax (CAMT) (Tax Period 202301 and later).
<p>Form 4626, Form 4626 - Alternative Minimum Tax (Tax Period 201811 and prior)</p>	All	No	<p>Follow the instructions below for Tax Period 201811 and prior only:</p> <ul style="list-style-type: none"> • If more than one Form 4626, compute totals and edit to form.

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			<ul style="list-style-type: none"> Perfect transcription lines. See IRM 3.11.16.13.1, Form 4626 - Alternative Minimum Tax (Tax Period 201811 and prior). <p>Forms 1120-F, 1120-FSC, 1120-L, 1120-PC: Possible Tax Preference Code "1." See IRM 3.11.16.35.28, Page 5, Schedule J - Tax Computation Tax Preference Code and Page 5, Schedule J - Lines 3, 5a, 5b, 5c, 5d and 8. (1120-F), See IRM 3.11.16.36.21, Schedule J, Page 5, Tax Preference Code and Foreign Tax Credit. (1120-FSC), See IRM 3.11.16.38.19, Schedule K, Line 3 - Alternative Minimum Tax. (1120-L), See IRM 3.11.16.40.15, Line 6 - Tax Preference Code (1120-PC), See IRM 3.11.16.41.35, Form 4626 - Alternative Minimum Tax Forms 1120-H, 1120-ND, 1120-SF: No action required</p>
Form 4684. Casualties and Thefts	1120 Series	No	See IRM 3.11.16.11.4.8, Line 9 - Net Gain or Loss from Form 4797.
Form 4797, Sales of Business Property	1120 1120-C 1120-F	No	Support for Form 1120, Line 9 (or applicable line on other corporate returns).

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	1120-H 1120-L 1120-PC 1120-RIC 1120-REIT		See IRM 3.11.16.11.4.8, Line 9 - Net Gain or Loss from Form 4797. See IRM 3.11.16.15, Form 4797 - Sales of Business Property (Form 1120 Only) Forms 1120-FSC, 1120-ND, 1120-SF: No action required
Form 4810, Prompt Assessment	All	Yes/No	Yes: TC 150 Not Posted: Unnumbered and Numbered - Route a copy of the return and original Form 4810 to the Examination Function. Process the original return. See IRM 3.11.16.3.11, Prompt Assessment (Form 4810)/Prompt Determination. No: TC 150 Posted: Unnumbered - Route Form 4810 and return to the Examination Function. Numbered - Edit Action Code "370." See IRM 3.11.16.3.11, Prompt Assessment (Form 4810) / Prompt Determination.
Form 4848, Annual Employer's Return for Employee's Pension or Profit Sharing Plan	All	Yes	Route to Files.
Form 5471, Information Return of U.S. Persons With Respect to a Certain Foreign Corporation (Including 5471 Schedules J, M, N and O)	1120 1120-L 1120-PC 1120-REIT 1120-RIC	No	Edit Audit Code "2." See IRM 3.11.16.10.1, Audit codes. (Form 1120, Form 1120-PC, Form 1120-REIT, Form 1120-RIC, Form 1120-L: Edit the Number of Forms 5471 to Line 4b, Schedule N if blank.

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			<p>Dummy a Schedule N if not present and edit the number of Forms 5471 to Line 4b. See IRM 3.11.16.11.48.4, Schedule N, Line 4 - Form 5471, Controlled Foreign Corporation.</p> <p>All Others: No action required.</p>
Form 5471 , Schedule E, Income, War Profits, and Excess Profits Taxes Paid or Accrued,	1120 1120-F	No	Edit RPC "A." See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 5471 , Schedule G-1, Cost Sharing Arrangement,	1120 1120-C 1120-L 1120-PC 1120-REIT 1120-RIC	No	Edit RPC G . See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 5471 , Schedule H, Current Earnings and Profits,	1120 1120-F	No	Edit RPC "B." See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 5471 , Schedule I-1, Information for Global Intangible Low-Taxed Income,	1120 1120-F	No	Edit RPC "C." See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 5471 , Schedule P, Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations,	1120 1120-F	No	Edit RPC "D." See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and	1120 1120-C 1120-F 1120-FSC 1120-L 1120-PC 1120-REIT 1120-RIC	No	<p>Form 1120:</p> <ul style="list-style-type: none"> • Audit Code "2." See IRM 3.11.16.10.1, Audit codes. • Possible RPC Code "H." See IRM 3.11.16.9.2,

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<p>6038C of the Internal Revenue Code)</p>			<p>Return Processing Code (RPC).</p> <ul style="list-style-type: none"> • See IRM 3.11.16.11.35, Schedule K, Line 7c - Number of Form 5472. • See IRM 3.11.16.11, Return Processing - Form 1120. <p>1120-C:</p> <ul style="list-style-type: none"> • See IRM 3.11.16.34.24, Schedule K, Line 8c - Number Form 5472(s) <p>Form 1120-F</p> <ul style="list-style-type: none"> • Possible RPC Code "H." See IRM 3.11.16.9.2, Return Processing Code (RPC). • See IRM 3.11.16.35.22, Page 2, Line M - Number of Forms 5472 for editing of Line M. <p>Form 1120-FSC:</p> <ul style="list-style-type: none"> • Audit Code "2." See IRM 3.11.16.10.1, Audit codes. <p>Form 1120-L:</p> <ul style="list-style-type: none"> • Audit Code "2." See IRM 3.11.16.10.1, Audit codes. • See IRM 3.11.16.38.22, Schedule M, Question 6, 8 and 8c <p>Form 1120-PC:</p>
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			<ul style="list-style-type: none"> • Audit Code "2." See IRM 3.11.16.10.1, Audit codes. • See IRM 3.11.16.40.24, Schedule I, Line 6c - Number of Forms 5472. <p>Form 1120-REIT:</p> <ul style="list-style-type: none"> • Audit Code "2." See IRM 3.11.16.10.1, Audit codes. • See IRM 3.11.16.41.26, Schedule K, Line 5b and Line 5c. <p>1120-RIC</p> <ul style="list-style-type: none"> • Audit Code "2." See IRM 3.11.16.10.1, Audit codes. • See IRM 3.11.16.42.29, Schedule K, Line 5(b)(2). <p>Forms 1120-SF, 1120-H and 1120-ND: No action required.</p>
Form 5500, Annual Return/Report of Employee Benefit Plan	All	Yes	Route to the right area or Submission Processing Center. Attach Form 4227, Intra-SC Reject or Routing Slip with the following information: <ul style="list-style-type: none"> • Type of return, • DLN, • received date, • Notation of either "original" or "substitute" return.

<p>Form 5713, International Boycott Report</p>	<p>All</p>	<p>No</p>	<p>Keep original and copy attached. Form 1120: Edit Audit Code "2" if both questions on Line 7(f), Form 5713 are answered Yes. Edit Audit Code "7" if both questions on Line 7(f) are not answered Yes. See IRM 3.11.16.10.1, Audit codes. Forms 1120-PC, 1120-REIT, 1120-RIC: Edit Audit Code "2" if both questions on Line 7(f), Form 5713 are answered "Yes." See IRM 3.11.16.10.1, Audit codes. All Others: No action required.</p>
<p>Form 5735, Revision Date March 2007 - American Samoa Economic Development Credit Revision Date April 2003 - Computation of Possessions Corporation Tax Credit Allowed Under Section 936</p>	<p>1120 1120-C 1120-L 1120-PC</p>	<p>No</p>	<p>Supports Schedule J, Line 5b (or applicable line). See IRM 3.11.16.11.20.2, Schedule J, Line 5b - Form 8834 Credit and Form 5735. All Others: No action required.</p>
<p>Form 5792, Request for IDRS Generated Refund (IGR)</p>	<p>All</p>	<p>No</p>	<p>Possible CCC "O." See IRM 3.11.16.9.1.15, CCC "O" - Module Freeze.</p>
<p>Form 5884, Work Opportunity Credit</p>	<p>All</p>	<p>No</p>	<p>See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.</p>
<p>Form 5884-A Employee Retention Credit For 2006 Revision - Credits for Employers Affected by</p>	<p>All</p>	<p>No</p>	<p>No Action Required.</p>

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Hurricane Katrina, Wilma, or Rita			
Form 5884-B, New Hire Retention Credit	1120 1120-C 1120-F 1120-L 1120-PC 1120-REIT 1120-RIC	No	For 2010 and 2011, place in sequence order if a significant entry is present on Line 10 or 11. For 2012 and later, see IRM 3.11.16.23, Form 5884-B - New Hire Retention Credit.
Form 6252, Installment Sale Income	1120 1120-C 1120-F 1120-FSC 1120-REIT 1120-RIC	No	Form 1120: Sequence Form 6252 if transcription lines are present. See IRM 3.11.16.27 - Form 6252 - Installment Sale Income. Edit Installment Sale Indicator Code. See IRM 3.11.16.10.4, Installment Sale Indicator (Form 6252). Form 1120-C, Form 1120-F, Form 1120-FSC, Form 1120-REIT, Form 1120-RIC: Edit Installment Sale Indicator Code See IRM 3.11.16.10.4, Installment Sale Indicator (Form 6252). All Others: No action required.
Form 6478, Biofuel Producer Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 6765, Credit for Increasing Research Activities	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 6781, Gains and Losses from	All	No	Form 1120, 1120-C, 1120-F, 1120-L, 1120-PC:

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Section 1256 Contracts and Straddles			Edit CCC "I." See IRM 3.11.16.9.1.9, CCC - "I" Form 6781, Gains and Losses from Section 1256 Contracts and Straddles. Forms 1120-FSC, 1120-H, 1120-ND, 1120-REIT, 1120-RIC, 1120-SF: No action required.
Form 7004 , Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns	All	Yes/No	Yes: If Form 7004 is for other than the tax return or Tax Period being filed, route to Receipt and Control. No: If Form 7004 is for the tax return being filed.
Form 7204 , Consent To Extend the Time To Assess Tax Related To Contested Foreign Income Taxes— Provisional Foreign Tax Credit Agreement.	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	Edit RPC L . See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 7205 , Energy Efficient Commercial Buildings Deduction.	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	Edit RPC M . See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 7207 , Advanced Manufacturing Production Credit.	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.

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Form 7208 , Excise Tax on Recapture of Corporate Stock	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	No Action Required
Form 8023 , Elections Under Section 338 for Corporations Making Qualified Stock Purchases.	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	Possible indication of Proof of Entitlement for a Short Period. See IRM 3.11.16.7.4, Short Period - Editing Proof of Entitlement.
Form 8027 , Employer's Annual Information Return of Tip Income and Allocated Tips Form 8027-T , Transmittal for Form 8027	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	Yes	Route to Ogden Submission Processing Center.
Form 8082 , Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	1120-C 1120-H 1120-ND	No	No action required. All Others: Edit Audit Code "1." See IRM 3.11.16.10.1, Audit codes.
Form 8275 , Disclosure Statement Form 8275-R , Regulated Disclosure Statement	1120-C 1120-H 1120-ND	No	No action required. All Others: Edit Audit Code "1." See IRM 3.11.16.10.1, Audit codes.

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Form 8283, Non-Cash Charitable Contribution	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	Sequence Form 8283 if transcription lines are present. See IRM 3.11.16.11.1, Sequence - Form 1120. See IRM 3.11.16.10.1, Audit codes.
Form 8288, U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests	All	Original - Yes/Copy - No	Original: Ogden - Route to C&E Foreign/FIRPTA Team. Kansas City - Route to OSPC. Copy: No action required.
Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons	All	No	Ogden - Route to C&E Foreign/FIRPTA Team. See IRM 3.11.16.11.6.5, FIRPTA, Form 1042-S, Form 8805, and Form 8288-A Credits. Kansas City - Route to OSPC.
Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests	All	Original - Yes/Copy - No	Original - Ogden - Route to C&E Foreign/FIRPTA Team. Kansas City - Route to OSPC. Copy: No action required.
Form 8302, Direct Deposit of Tax Refund of \$1 Million or More	1120-C 1120-F 1120-FSC 1120-H 1120-L 1120-ND 1120-PC 1120-REIT 1120-RIC 1120-SF	No	Notate "Form 8302 attached" on Form 4227, Intra-SC Reject or Routing Slip and: - Enter Action Code "341" for Form 1120-C, Form 1120-H, Form 1120-L, Form 1120-PC, Form 1120-REIT, and Form 1120-RIC. - Enter CCC "U" for all other 1120 series return.
Form 8404, Interest-Charge on DISC-Related Deferred Tax Liability	All	Yes	KSPC: Route to R&C. OSPC: Route to Kansas City.

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Form 8586, Low-Income Housing Credit	1120 1120-C 1120-REIT 1120-RIC	No	Possible CCC "9." See IRM 3.11.16.9.1.34, CCC "9" - Low-Income Housing Credit
Form 8594, Asset Acquisition Statement	1120 1120-PC 1120-REIT 1120-RIC	No	Edit Audit Code "3" if Form 8594 has an amount # [REDACTED] # in Box 3. See IRM 3.11.16.10.1, Audit Codes. Forms 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-SF: No action required.
Form 8609, Low-Income Housing Credit Allocation and Certification Form 8609-A, Annual Statement for Low-Income Housing Credit	1120 1120-C 1120-REIT 1120-RIC	No	Edit CCC "9." See IRM 3.11.16.9.1.34, CCC "9" - Low-Income Housing Form.
Form 8611, Recapture of Low-Income Housing Credit	1120 1120-C 1120-REIT 1120-RIC	No	Form 8611 and 4255 amounts are included in Other Taxes. See IRM 3.11.16.11.24.2, Form 1120: See IRM 3.11.16.34.21. Form 1120-C: See IRM 3.11.16.41.24 Form 1120-REIT: See IRM 3.11.16.42.25 Form 1120-RIC: Edit CCC "9." See IRM 3.11.16.9.1.34, CCC "9" - Low-Income Housing Form. All Others: Edit CCC "9." See IRM 3.11.16.9.1.34, CCC "9" - Low-Income Housing Form.
Form 8613 Return of Excise Tax on Undistributed Income of	Form 1120-REIT Form 1120-RIC	Yes	Route as follows:

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Regulated Investment Companies			<ul style="list-style-type: none"> Kansas City - Mail Stop P4 5000.
Form 8621 , Information Return by a Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund	1120	No	<p>Edit Audit Code "2" if Part V, Line 15a-16f has an entry # [REDACTED] # .</p> <p>Edit Audit Code "7" if Part V Line 15a-16f entry # [REDACTED] # .</p> <p>See IRM 3.11.16.10.1, Audit codes.</p> <p>Forms 1120, 1120-L, 1120-PC, 1120-REIT and 1120-RIC: Edit Audit Code "2" if Part V, Line 15a -16f has an entry # [REDACTED] # .</p> <p>See IRM 3.11.16.10.1, Audit codes.</p> <p>All Others: No action required.</p>
Form 8697(Refund) , Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	All	Yes	Edit Tax Period and EIN on Form 8697 and route to AM if a refund is shown on Part I, Line 9 or Part II, Line 10 of Form 8697.
Form 8697(Balance Due) , Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	1120	No	<p>Possible CCC "K."</p> <p>See IRM 3.11.16.9.1.11, CCC "K" - Form 8697.</p> <p>Verify the amount owed, Part I, Line 10 or Part II, Line 11 of Form 8697, is included in Other Taxes.</p> <p>See IRM 3.11.16.11.24.3, Schedule J, Line 9c - Interest Computation Under the Look-Back Method for Completed Long-Term Contracts (Form 8697).</p>

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			All Others: No action required.
Form 8716, Election to Have A Tax Year Other Than a Required Tax Year	1120 Series	No	If "ACCEPTED," edit CCC "Y." See IRM 3.11.16.9.1.25, CCC "Y" - Short Period Return for Change of Accounting Period and IRM 3.11.16.7.5, Short Period Returns - Missing Proof of Entitlement.
Form 8752, Required Payment of Refund Under Section 7519	All	Yes/No	Kansas City and Ogden: Yes: Original - Route to Receipt and Control. No: Copy - No action required.
Form 8816, Special Loss Account and Special Estimated Tax Payments for Insurance Companies	1120, 1120-L 1120-PC	No	Refer to IRC 847 Deduction instructions if the Tax Period is 201812 and prior and there are entries on: - Form 1120, Schedule J, Part III Line 14 (Part II, Line 13 2017- 2010). - Form 1120-L, Line 28b (Lines 29b and/or 29d for 2017 and prior). - Form 1120-PC, Line 15b (Lines 14b and/or 14d for 2017 and prior). See IRM 3.11.16.3.10 (The presence of Form 8816 is also a sign of a IRC 847 Deduction.) All Others: No action required.
Form 8820, Orphan Drug Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.

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Form 8821, Tax Information Authorization	All	Yes/No	Route as follows: Ogden - Route to Stop 6737. Kansas City - Route to: Internal Revenue Service 5333 Getwell Road Mail Stop 8423. Note: No action is required if a "General Power of Attorney," "Durable Power of Attorney," or "Tax Information Authorization(TIA) "is submitted on any document other than Form 2848 or Form 8821.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party -Business	All	Yes/No	Yes: Route Form 8822 or Form 8822-B to Entity if any of the following applies: <ul style="list-style-type: none"> • Mailing address information is different. • Location address is listed on Form 8822 or Form 8822-B, Line 7. • An entry is listed on Form 8822-B, Lines 8 or 9. No: No action is needed if all the following applies: <ul style="list-style-type: none"> • Mailing address information is the same. • No location address is listed on Form 8822 or Form 8822-B, Line 7. • No entry on Form 8822- B, Lines 8 or 9.
Form 8824, Like-Kind Exchanges	1120 1120-FSC	No	Edit CCC "1" if Form 8824 is attached.

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	1120-SF 1120-ND 1120-REIT		IRM 3.11.16.9.1.27, CCC "1" - Like-Kind Exchange. All Others: No action required.
Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S-Corporation	All	No	No action required.
Form 8826, Disabled Access Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8827, Credit for Prior Year Minimum Tax - Corporations	All	No	Credit is valid for Tax Period 8812 and later. See IRM 3.11.16.11.21.3, Schedule J, Line 5d - Form 8827, Credit for Prior Year Minimum Tax - Corporations.
Form 8830, Enhanced Oil Recovery Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests	1120-REIT 1120-RIC	Yes	Route as follows: <ul style="list-style-type: none">• Kansas City - Mail Stop P4 5000.
Form 8832, Entity Classification Election	1120 1120-PC 1120-REIT 1120-RIC	No	Edit Audit Code "2" if either Box 6(d), (e), or (f) is checked. See IRM 3.11.16.10.1, Audit Codes.
Form 8833, Treaty-Based Return Position Disclosure	1120 1120-C 1120-F 1120-FSC 1120-L 1120-PC	No	For Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT and 1120-RIC: Edit CCC "L." See IRM 3.11.16.9.1.12, CCC "L" - Treaty Based Positions.

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	1120-REIT 1120-RIC		For Forms 1120, 1120-L, 1120-PC, 1120-REIT and 1120-RIC: Edit Audit Code "2." See IRM 3.11.16.10.1, Audit Codes. All Others: No action required.
Form 8834, Qualified Electric Vehicle Credit	All	No	See IRM 3.11.16.11.20.2, Schedule J, Line 5b - Form 8834 Credit and Form 5735.
Form 8835, Renewable Electricity Production Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8842, Election to Use Different Annualization Periods for Corporate Estimated Tax	All	No	No action required.
Form 8844, Empowerment Zone Employment Credit	1120 1120-C 1120-F 1120-L 1120-PC 1120-REIT 1120-RIC	No	Possible line editing on Form 3800. Edit "1 - 1." IRM 3.11.16.11.21.1, Form 8844, Empowerment Zone Employment Credit. All Others: No action required.
Form 8845, Indian Employment Credit	All	No	No Action Required.
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Employee Tips	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities	1120 1120-L 1120-PC	No	Edit Audit Code "2." IRM 3.11.16.10.1, Audit Codes.

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(FDEs) and Foreign Branches (FBs)	1120-REIT 1120-RIC		All Others: No action required.
Form 8864, Biodiesel, Renewable Diesel or Sustainable Aviation Fuel Mixture Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships	1120 1120-L 1120-PC 1120-REIT 1120-RIC	No	Edit Audit Code "2." See IRM 3.11.16.10.1, Audit Codes Edit the number of Forms 8865 to Line 2 of the Schedule N. Dummy a Schedule N if not present and edit the number of Forms 8865 to Line 2, Schedule N. See IRM 3.11.16.11.48.2, Schedule N, Line 2 - Number of Forms 8865. All Others: No action required.
Form 8865, Schedule G, Statement of Application for the Gain Deferral Method Under Section 721(c)	All	No	Edit RPC "E." See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c)	All	No	Edit RPC "F." See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 8866 (Refund), Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method	All	Yes	Edit Tax Period and EIN on Form 8866 and route to AM if a refund is shown on Line 9, Form 8866.
Form 8866 (Balance Due), Interest Computation Under the Look-Back Method for	All	No	If an amount is present on Form 8866, Line 10, edit the amount

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Property Depreciated Under the Income Forecast Method			to Form 1120, Schedule J, Line 9d.
Form 8869, Qualified Subchapter S Subsidiary Election	All	Original Yes Copy No	Original Detach Route to Entity Copy If a copy is present or Form 8869 is stamped IRS Accepted, IRS Approved, (or similar language), then no action required.
Form 8870, Information Return for Transfers Associated with Certain Personal Benefit Contracts	All	Yes	Route to: EO Entity IRS Ogden Campus Mail Stop 6273.
Form 8871, Political Organization Notice of Section 527 Status	All	Yes	Route to Receipt and Control to be re-batched.
Form 8872, Political Organization Report of Contributions and Expenditures	All	Yes	Route to Receipt and Control to be re-batched.
Form 8873, Extraterritorial Income Exclusion	All	No	Forms 1120, 1120-C, 1120-L, 1120-PC, 1120-REIT and 1120- RIC, See IRM 3.11.16.11.48.9, Form 8873 - Extraterritorial Income Exclusion, for Schedule N editing. See IRM 3.11.16.12, Form 8873 - Extraterritorial Income Exclusion, for TC 971 input. See IRM 3.11.16.10.1, Audit Codes. All Others: See IRM 3.11.16.12, Form

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			8873 - Extraterritorial Income Exclusion for TC 971 input.
Form 8874, New Markets Tax Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8875, Taxable REIT Subsidiary Election	All	Yes/No	KSPC and OSPC: Yes: Original - Route to OSPC BMF Entity - Mail Stop 6273. No: Copy - No action required.
Form 8881, Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Retirement Plan	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8882, Credit for Employer-Provided Child Care Facilities and Services	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8883, Asset Allocation Statement Under Section 338	1120 1120-C 1120-F 1120-FSC 1120-L 1120-PC 1120-REIT 1120-RIC	No	Forms 1120, 1120-PC, Form 1120-REIT and 1120-RIC: Edit CCC "S" if Form 8883 is attached. Edit Audit Code "3" if Form 8883 is attached # [REDACTED] [REDACTED] # . See IRM 3.11.16.10.1, Audit Codes and See IRM 3.11.16.9.1.19, CCC "S" - Form 8883, Asset Allocation Statement. All Others: No action required.
Form 8886, Reportable Transaction Disclosure Statement	All	No	Edit CCC "T" and Edit Audit Code "1." See IRM 3.11.16.9.1.20, CCC

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			"T" Form 8886, Reportable Transaction Disclosure Statement and IRM 3.11.16.10.1, Audit Codes.
Form 8896, Low Sulfur Diesel Fuel Production Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8900, Qualified Railroad Track Maintenance Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8902, Alternative Tax on Qualified Shipping Activities	1120 1120-PC 1120-REIT 1120-RIC	No	Edit Audit Code "2." See IRM 3.11.16.10.1, Audit Codes. Forms 1120, 1120-C and 1120-F Support for Schedule J, Line 9e (or equivalent line). Edit the tax from Line 30 to Schedule J, Line 9e (or equivalent line) if not already entered. All Others: No action required.
Form 8903, Domestic Production Activities Deduction	1120	No	Support for Line 25, Form 1120. Delete the deduction if the Tax Period beginning date is before 01/01/2005. See IRM 3.11.16.11.5.14, Line 25 - Reserved for Future Use. All Others: No action required.
Form 8904, Credit for Oil and Gas Production from Marginal Wells	1120	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.

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Form 8906, Distilled Spirits Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8907, Nonconventional Source Fuel Credit	All	No	No Action Required.
Form 8908, Energy Efficient Home Credit	1120 1120-F 1120-REIT 1120-RIC	No	<p>Form 1120:</p> <ul style="list-style-type: none"> • See IRM 3.11.16.10.1, Audit Codes. <p>Form 1120-F:</p> <ul style="list-style-type: none"> • See IRM 3.11.16.35.14.2, Audit Codes. <p>1120-REIT:</p> <ul style="list-style-type: none"> • See IRM 3.11.16.41.11.2, Audit Codes, and IRM 3.11.16.10.1, Audit Codes. <p>1120-RIC:</p> <ul style="list-style-type: none"> • See IRM 3.11.16.42.11.2, Audit Codes, and IRM 3.11.16.10.1, Audit Codes. <p>All Others:</p> <ul style="list-style-type: none"> • No Action Required.
Form 8910, Alternative Motor Vehicle Credit Note: This credit expired in 202411.	1120 1120-C 1120-F 1120-L 1120-PC 1120-REIT 1120-RIC	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	All	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.

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Form 8912, Credit to Holders of Tax Credit Bonds	All	No	See IRM 3.11.16.11.21.4, Schedule J, Line 5e - Form 8912, Credit to Holders of Tax Credit Bonds.
Form 8923, Mine Rescue Team Training Credit	1120 1120-C 1120-F 1120-L 1120-PC 1120-REIT 1120-RIC	No	No Action Required.
Form 8931, Agricultural Chemicals Security Credit	1120 1120-F	No	No Action Required.
Form 8932, Credit for Employer Differential Wage Payments	1120 1120-C 1120-F 1120-L 1120-PC 1120-REIT 1120-RIC	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8933, Carbon Oxide Sequestration Credit	1120 1120-C 1120-F 1120-L 1120-PC 1120-REIT 1120-RIC	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8936, Clean Vehicle Credits	1120 1120-C 1120-F 1120-L 1120-PC 1120-REIT 1120-RIC	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.
Form 8936-A, Qualified Commercial Clean Vehicle Credit	1120 1120-C 1120-F 1120-H	No	See IRM 3.11.16.11.21, Schedule J, Line 5c - General Business Credit.

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	1120-L 1120-PC 1120-REIT 1120-RIC		
Form 8936, Schedule A	1120 1120-C		See IRM 3.11.16.28, Form 8936, Schedule A, Clean Vehicle Credit.
Form 8938, Statement of Specified Foreign Financial Assets	1120	No	Edit CCC "2" if attached. See IRM 3.11.16.11.48.10, Schedule N, Line 8 - Form 8938, Statement of Specified Foreign Financial Assets All Others: No action required.
Form 8941, Credit for Small Employer Health Insurance Premiums	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	Place in sequence order if significant entries are present. See IRM 3.11.16.22, Form 8941 - Credit for Small Employer Health Insurance Premiums.
Form 8949, Sales and Other Dispositions of Capital Assets	All	No	Forms 1120, 1120-F, 1120-REIT and 1120-RIC: Sequence Form 8949. See IRM 3.11.16.16 - Form 8949 - Sales and Other Dispositions of Capital Assets. and IRM 3.11.16.9.1.13, CCC "M" - Opportunity Zones. All Others: Possible CCC "M." See IRM 3.11.16.9.1.13, CCC "M" - Opportunity Zones.
Form 8978 - Partner's Additional Reporting Year Tax and Form 8978, Schedule A, Partners Additional Reporting	1120 1120-C 1120-F 1120-FSC	No	Sequence Form 8978 on forms: Form 1120 Form 1120-C Form 1120-F Form 1120-H

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Year Tax (Schedule of Adjustments),	1120-H 1120-L 1120-ND 1120-PC 1120-REIT 1120-RIC 1120-SF		Form 1120-L Form 1120-PC Form 1120-REIT Form 1120-RIC See IRM 3.11.16.20, Partner's Additional Reporting Year Tax. Edit CCC "C" on forms: Form 1120-FSC Form 1120-ND Form 1120-SF See IRM 3.11.16.9.1.3, CCC "C" - Qualified Derivatives Dealers (Form 1120-F) or Partner's Additional Reporting Year Tax (Forms 1120-FSC, 1120-ND or 1120-SF).
Form 8990 , Limitation on Business Interest Expense IRC 163(j)	1120 1120-C 1120-F 1120-L 1120-PC 1120-REIT 1120-RIC	No	Edit RPC "7." See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 8991 , Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts	1120 1120-C 1120-F 1120-L 1120-PC	No	Form 1120: See IRM 3.11.16.11.16, Schedule J, Line 3 - Alternative Minimum Tax or Base Erosion Minimum Tax and IRM 3.11.16.9.2, Return Processing Code (RPC). Form 1120-C: See IRM 3.11.16.34.21, Schedule J, Lines 2 through 8 and IRM 3.11.16.9.2, Return Processing Code (RPC). For Form 1120-F, Form 1120-L and 1120-PC: See IRM 3.11.16.9.2, Return Processing Code (RPC).

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Form 8992 , U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	1120 1120-C 1120-L 1120-PC 1120-REIT 1120-RIC	No	Edit RPC "2," See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 8993 , Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)	1120 1120-C 1120-L 1120-PC	No	Edit RPC "3." See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 8994 , Employer Credit for Paid Family and Medical Leave	1120 1120-C 1120-F 1120-H 1120-L 1120-PC 1120-REIT 1120-RIC	No	See IRM 3.11.16.9.2, Return Processing Code (RPC).
Form 8996 , Qualified Opportunity Fund	1120 1120-F 1120-REIT 1120-RIC	No	Sequence Form 8996 if significant entries are present. See IRM 3.11.16.17 - Form 8996 - Qualified Opportunity Fund Edit RPC "6." See IRM 3.11.16.9.2, Return Processing Code (RPC). Also See <ul style="list-style-type: none"> • Form 1120 - IRM 3.11.16.11.41, Schedule K, Question 25 (Form 8996 - Qualified Opportunity Fund). • Form 1120-F - IRM 3.11.16.35.25, Page 3, Question HH (Form 8996 - Qualified Opportunity Fund) • Form 1120-REIT - IRM 3.11.16.41.29, Schedule

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			<p>K, Question 12 (Qualified Opportunity Fund - Form 8996).</p> <ul style="list-style-type: none"> Form 1120-RIC, Form 8996 - Qualified Opportunity Fund. <p>Note: Transcription and RPC editing is different for Form 1120-RIC.</p>
<p>Form 8997, Initial and Annual Statement of Opportunity Fund (QOF) Investments, is attached.</p>	<p>1120 1120-F 1120-REIT 1120-RIC</p>	<p>No</p>	<p>Form 1120: and Form 1120-F: See IRM 3.11.16.25, Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments.</p> <p>Form 1120-REIT and Form 1120-RIC: See IRM 3.11.16.35.39, Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments. Edit RPC "9." See IRM 3.11.16.9.2, Return Processing Code (RPC).</p>
<p>Form 9358, Information About Your Tax Return</p>	<p>All</p>	<p>Yes</p>	<p>Route to SC Collections.</p>
<p>Form 9465, Installment Agreement Request</p>	<p>All</p>	<p>Yes</p>	<p>Route as follows:</p> <ul style="list-style-type: none"> Ogden - Route Form 9465 and any Pre-Assessed Installment Agreement to Collections. Kansas City - Route to Mail Stop P4 5000.
<p>Form 12857, Refund Transfer Posting Voucher</p>	<p>All</p>	<p>No</p>	<p>Possible CCC "O." See IRM 3.11.16.9.1.15, CCC "O" - Module Freeze.</p>

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<p>Form 14039-B, Business Identity Theft Affidavit</p>	<p>All</p>	<p>No</p>	<p>If a specific function is shown by the envelope address or an IRS CP notice or IRS letter, place the Form 14039-B on top and route Form 14039-B and the return to the specific function.</p> <p>If Kansas City or Ogden, receives a Form SS-4, Application for Employer ID Number and Form 14039-B route the returns to: Ogden BMF Entity, Mail Stop 6273.</p> <p>For the following returns:</p> <ul style="list-style-type: none"> • Loose Form 14039-B. • No correspondence attached (e.g., no IRS CP notice or IRS letter). • The envelope is not addressed to a specific function. <p>Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT). Ogden - Mail Stop 6552. Kansas City - Mail Stop C1 6525.</p>
<p>Form 14157, Return Preparer Complaint</p>	<p>All</p>	<p>Yes</p>	<p>Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308.</p>

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