IRM PROCEDURAL UPDATE

DATE: 02/11/2026

NUMBER: 26U0226

SUBJECT: Updated Form 8283 Correction Procedures

AFFECTED IRM(s)/SUBSECTION(s): 3.12.14

CHANGE(s):

IRM 3.12.14.25.2(2) and (3) - Updated the invalid conditions and clarified the correction procedures for Field 27DPT, Donated Property Type.

(2) **Invalid Conditions** - Field 27DPT is invalid if:

- The Tax Period is before 202501.

- The field entry is not 0, 1, A, B, C, D, E , F, G, H, I, J, K, L, or blank.

(3) **Correction Procedures:**

a. Correct coding errors, transcription errors and misplaced entries.

b. The valid indicators for Field 27DPT are based on the boxes shown in Part I, Line 2:

Box	Indicator	Meaning
None	0	No box checked
2a	A	Art (contribution of $20,000 or more)
2b	B	Qualified conservation contribution
2b(1)	1	Certified historic structure
2c	C	Art (contribution of less than $20,000)
2d	D	Other real estate
2e	E	Equipment
2f	F	Securities
2g	G	Collectibles
2h	H	Intellectual property
2i	I	Vehicles

2j	J	Clothing and household items
2k	K	Digital assets
2l	L	Other

c. Correct Field 27DPT as follows:

If	Then
Tax period is before 202501,	Delete the entry in Field 27DPT.
Field 27DPT is blank or invalid,	Enter the correct indicator in Field 27DPT according to the table above.
Line 2 has no boxes marked,	Delete the entry in Field 27DPT.
Line 2 has multiple boxes marked,	Enter "L" in Field 27DPT.

IRM 3.12.14.25.3(2) and (3)b - Updated the invalid conditions and clarified the correction procedures for Field 273AC, Donated Property Appraised Fair Market Value.

(2) **Invalid Conditions** - Field 273AC is invalid if:

- The Tax Period is before 202501.
- The field is not numeric or blank.
- The field is negative.

(3) **Correction Procedures:**

a. Correct coding errors, transcription errors and misplaced entries

b. Correct Field 273AC as follows:

If	Then
The Tax Period is before 202501,	Delete the entry in Field 273AC,

Field 273AC is blank,	Enter the amount from Line 3A(c) in Field 273AC as dollars only.
Line 3A(c) is illegible or invalid,	Delete the entry in Field 273AC.
The entry on Line 3A(c) is negative,	Delete the entry in Field 273AC.

IRM 3.12.14.25.4(2) and (3)b - Updated the invalid conditions and clarified the correction procedures for Field 273AD, Donated Property Date Acquired by Donor.

(2) **Invalid Conditions** - Field 273AD is invalid if:

- The Tax Period is before 202501.

- The field is not 6 alpha numeric characters.

- Field entries are not 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, V or blank.

- Field is not in YYYYMM format or not "V."

(3) **Correction Procedures:**

a. Correct coding errors, transcription errors, and misplaced entries.

b. Correct Field 273AD as follows:

If	Then
The Tax Period is before 202501,	Delete the entry in Field 273AD.
Field 273AD is blank,	Enter the date from Line 3A(d) in Field 273AD in YYYYMM format.
Multiple dates are present,	Enter a **V** in Field 273AD.
Field 273AD is "00000V,"	Delete the zeroes in Field 273AD.
Line 3A(d) is illegible or invalid,	Delete the entry in Field 273AD.

IRM 3.12.14.25.5(2) and (3)b - Updated the invalid conditions and clarified the correction procedures for Field 273AF - Line 3A(f), Donor Property Donor's Cost or Adjusted Basis.

(2) **Invalid Conditions** - Field 273AF is invalid if:

- The Tax Period is before 202501

- The field is not numeric or blank.

- The field is negative.

(3) **Correction Procedures:**

    a. Correct Coding errors, transcription errors, and misplaced entries.

    b. Correct Field 273AF as follows:

If	Then
The Tax Period is before 202501,	Delete the entry in Field 273AF.
Field 273AF is blank,	Enter the amount from Line 3A(f) in Field 273AF as dollars only.
Line 3A(f) is illegible or invalid,	Delete the entry in Field 273AF.
The entry on Line 3A(f) is negative,	Delete the entry in Field 273AF.

IRM 3.12.14.25.6(2) and (3)c - Updated the invalid conditions and clarified the correction procedures for Field 27ASI, Appraiser Signature Indicator.

(2) **Invalid Conditions** - Field 27ASI is invalid if:

- The Tax Period is before 202501.

- The field is not 0, 1, or blank.

(3) **Correction Procedures:**

    a. Correct Coding errors, transcription errors, and misplaced entries.

    b. The valid Appraiser Signature Indicators are:

Indicator	Meaning
0	No signature provided
1	Signature provided

c. Correct Field 27ASI as follows:

If	Then
The Tax Period is before 202501,	Delete the entry in Field 27ASI.
An Appraiser Signature is present in Part IV,	Enter **1** in Field 27ASI.
No Appraiser Signature is present in Part IV,	Enter "0" in Field 27ASI.

IRM 3.12.14.25.7(2) and (3)b - Updated the invalid conditions and clarified the correction procedures for Field 27AIN, Appraiser Identifying Number.

(2) **Invalid Conditions** - Field 27AIN is invalid if:

- The Tax Period is before 202501.

- The field is not 9 numeric characters or blank.

(3) **Correction Procedures:**

a. Correct Coding errors, transcription errors, and misplaced entries.

b. Correct Field 27AIN as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27AIN.
An Appraiser Identifying Number present in Part IV,	Enter the Appraiser Identifying Number in Field 27AIN.
The Appraiser Identifying Number , is illegible or not 9 numeric characters,	Delete the entry in Field 27AIN.

IRM 3.12.14.25.8(2) and (3)b - Updated the invalid conditions and clarified the correction procedures for Field 27QDD, Qualified Organization Property Received Date.

(2) **Invalid Conditions** - Field 27QDD is invalid if:

- The Tax Period is before 202501.

- The field is not 8 numeric characters or blank.

(3) **Correction Procedures:**

    a. Correct Coding errors, transcription errors, and misplaced entries.

    b. Correct Filed 27QDD as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27QDD.
Field 27QDD is blank,	Enter the date in YYYYMMDD format.
The received date is illegible or invalid,	Delete the entry in Field 27QDD.

IRM 3.12.14.25.9(2) and (3)b - Updated the invalid conditions and clarified the correction procedures for Field 27COE, Charitable Organization Employer Identification Number.

(2) **Invalid Conditions** - Field 27COE is invalid if:

- The Tax period is before 202501.

- The field is not 9 numeric characters or blank.

(3) **Correction Procedures:**

    a. Correct Coding errors, transcription errors, and misplaced entries.

    b. Correct Field 27COE as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27COE.
An Employer Identification Number present in Part V,	Enter the Employer Identification Number in Field 27COE.
The Employer Identification Number is illegible or not 9 numeric characters,	Delete the entry in Field 27COE.

IRM 3.12.14.25.10(2) and (3)c - Updated the invalid conditions and clarified the

correction procedures for Field 27COS, Charitable Organization Authorized Signature Indicator.

(2) **Invalid Conditions** - Field 27COS is invalid if:

- The Tax Period is before 202501.

- The field is not 0, 1 or blank.

(3) **Correction Procedures:**

a. Correct Coding errors, transcription errors, and misplaced entries.

b. The valid Charitable Organization Authorized Signature Indicators are:

Indicator	Meaning
0	No signature provided
1	Signature Provided

c. Correct Field 27COS as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27COS.
Field 27COS is blank and a Charitable Organization Authorized Signature is present,	Enter a "1" in Field 27COS.
No authorized signature is present in Part V,	Enter a **0** in Field 27COS.

IRM 3.12.14.25.11(2) and (3)b - Updated the invalid conditions and clarified the correction procedures for Field 27MFI, Multiple Form 8283 Attached Indicator.

(2) **Invalid Conditions** - Field 27MFI is invalid if:

- The Tax Period is before 202501.

- The field is not 0, 1 or blank.

(3) **Correction Procedures:**

a. Correct Coding errors, transcription errors, and misplaced entries.

b. Correct Field 27MFI as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27MFI.
Only one Form 8283 is attached,	Enter **0** in Field 27MFI.
Multiple Forms 8283 are attached,	Enter "1" in Field 27MFI.