

IRM PROCEDURAL UPDATE

DATE: 02/11/2026

NUMBER: 26U0227

SUBJECT: Updated Tax Period for Form 8283; Updated Routing Procedures for Various Forms

AFFECTED IRM(s)/SUBSECTION(s): 3.11.14

CHANGE(s):

IRM 3.11.14.41(1) and (2) - Clarified the location of the line numbers on Form 8283 and updated the tax period ending to 202412.

(1) Form 8283, Noncash Charitable Contributions is valid for transcription for Tax Periods ending 202501 and later when data is present on any of the following lines.

Note: See IRM 3.11.14.3.3, Sequence of Return - Form 1041, for the sequence order of Form 8283.

Line	Line Descriptions
Part I, Line 2	Information on Donated Property Type Check boxes
Part I, Line 3A(c)	Donated Property Appraised Fair Market Value
Part I, Line 3A(d)	Donated Property Date Acquired by Donor
Part I, Line 3A(f)	Donated Property Donor's Cost or Adjusted Basis
Part IV	Appraiser Signature Indicator
Part IV	Appraiser Identifying Number
Part V	Qualified Organization Property Received Date
Part V	Charitable Organization Employer Identification Number
Part V	Charitable Organization Authorized Signature Indicator
Part V, Lower right corner pg. 2.	Multiple Form 8283 Attached

(2) Tax Period ending 202412 and prior - Form 8283 is not valid for transcription. Do not put Form 8283 in sequence order.

IRM 3.11.14.49(2) - CP 504, Updated the routing guide instructions to route to ICT rather than Accounts Management per SERP Feedback Request #36455.

(2) Follow the general guidelines below written for each attachment:

Document/Form	Detach	Descriptions/Actions
<p>CP 259/959 (Spanish version), - Note: Master File Generated 1st TDI Notice.</p>	<p>No</p>	<p>Correspondence is attached or taxpayer's response shows:</p> <ul style="list-style-type: none"> • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • EIN on notice doesn't match EIN on return. • Return requested on notice not the same as return submitted. • Taxpayer asking question(s) or requesting IRS take action(s) on their account. • Case involves any other IRS correction 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.

		<p>2. Continue processing the return.</p> <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	NO	OSPC BMF Entity Mail Stop 6273.
CP 502 , (3rd Notice–Balance Due)	NO	Refer to your manager as a possible TAS case.
<p>CP 504, Notice of Intent to seize (levy) your property or rights to property (IMF).</p> <p>Note: 3rd Notice - Balance Due, primarily IMF, although can generate for BMF in certain circumstances.</p> <p>CP 504B, Notice of Intent to seize (levy) your property or rights to property (BMF).</p> <p>Note: 1st BMF Notice - Balance Due.</p>	NO	<p>1. Pull CP 504/504B to the front.</p> <p>2. Route notice and return to ICT.</p>
<p>CP 518</p> <p>Note: Do not route to Statute Control Unit for clearance. See IRM 3.11.14.10.11, Statute Returns.</p>	NO	<p>1. Correspondence is attached or taxpayer’s response shows:</p> <ul style="list-style-type: none"> ○ Taxpayer disagrees that they are required to file the return. ○ Only page one of the return is attached. ○ EIN on notice doesn't match EIN on return. ○ Return requested on notice not the same as return submitted.

		<ul style="list-style-type: none"> ○ Taxpayer asking question(s) or requesting IRS to correct their account. ○ Case involves any other IRS correction C&E not trained to complete. <p>2. 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>3. If none of the above apply, correspondence or written response to the notice is not attached and/or "599" is notated:</p> <ul 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 2000, Request for verification of Unreported Income, payments or Credits	NO	Refer to your manager as a possible TAS case.
Death Certificate (Taxpayer requests return of certificate)	YES	Give to the Lead Tax Examiner.
IRC 965 Transition Tax Statement (or similar language)	NO	<ul style="list-style-type: none"> • See IRM 3.11.14.8.8, CCC "J" - Section 965 Tax.

		<ul style="list-style-type: none"> • See IRM 3.11.14.10.9, Section 965 Returns (Form 1041 and 1041-N) (TY 2017 and later) • See IRM 3.11.14.17.1.9, Line 8 - Other Income (or loss).
<p>“965(i)” or “Section 965(i) Election” (or similar language) is notated or IRC 965 Transition Tax Statement with amount present on Line 7 (or similar statement showing to defer Net Tax Liability under Section 965(i))</p>	No	<ul style="list-style-type: none"> • See IRM 3.11.14.8.1, CCC "B" - Section 965(i) Election to Defer Net Tax Liability. • See IRM 3.11.14.8.8, CCC "J" - Section 965 Tax. • See IRM 3.11.14.10.9, Section 965 Returns (Form 1041 and Form 1041-N) (TY 2017 and later). • See IRM 3.11.14.17.1.9, Line 8 - Other Income (or loss).
<p>Letters 112C, 282C, 2255C or 2284C</p>	NO	<ol style="list-style-type: none"> 1. Identify which organization started the letter to the taxpayer (e.g., what organization signed the letter?). 2. Route letters started by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> ○ Ogden - Mail Stop 6712 ○ Kansas City - Mail Stop N2 6800 3. Route letters started by Collections as follows: <ol style="list-style-type: none"> 1. If correspondence is attached or taxpayer’s response shows any of the following: <ul style="list-style-type: none"> ▪ Taxpayer disagrees that they are required to file the return.

		<ul style="list-style-type: none">▪ Only page one of the return is attached.▪ EIN on letter doesn't match EIN on return.▪ Return requested on letter not the same as return submitted.▪ Taxpayer asking question(s) or requesting IRS to correct their account.▪ Case involves any other IRS correction C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on letter.</p> <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:</p> <p>Then, Move the letter to the back of the return and continue processing.</p>
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		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.
Letter 1300, Letter Request for Information on Schedule K-1	NO	Continue normal processing. Disregard the letter.
Letter 2030, Initial Notice Issued to Request Verification for Unreported Income, Deductions, Payments and/or Credits on BMF Income Tax Returns Matched to Payer Information Documents	NO	Put letter in front of return and route both to BMF AUR in Compliance.
Letter 2531, Initial Contact for Potential Discrepancy of Income, Deductions and/or Credits Claimed on BMF Income Tax Returns Matched to Payer Information Documents	NO	Put letter in front of return and route both to BMF AUR in Compliance.
Has tax liability for Multiple Tax Periods or Types of Tax	NO	<ul style="list-style-type: none"> • Numbered Returns - route to Rejects. • Unnumbered Returns, prepare a dummy return if possible; otherwise correspond.
Other Tax Returns (original signature)	YES	<ol style="list-style-type: none"> 1. Edit Received Date to the detached return. 2. Route to proper function unless specifically directed otherwise. <p>Exception: Returns attached to a consolidated return will NOT be detached.</p>
Petitions in opposition of tax law provisions	YES Note: Do not edit working trail when	Route to: IRS # [REDACTED] # 1111 Constitution Avenue, NW Washington, DC 20224

	detaching petition.	
State Tax Returns (original or copy with an original signature)	YES	Route to Receipt and Control.
State Tax Returns (Photocopy, facsimile, or no signature)	NO	Leave attached.
Statement establishing Reasonable Cause for delinquent filing	NO	<ol style="list-style-type: none"> 1. Issue Letter 1382C, Penalty Removal Request Incomplete. 2. Continue editing the return.
Remittance found	NO	Immediately hand carry the return and remittance to supervisor.
Request for Acknowledgement	NO	Do not edit.
Request for information or inquiries	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 correction.
Request for Installment Agreement	YES	Route as follows: <ul style="list-style-type: none"> • Ogden - route to Collections Stop 5500. • Kansas City - Mail Stop P4 5000.
Request for Adjustment to another document	YES	Route to proper function. Attachment must have Name, Address, EIN, and IRS Received Date. Edit if missing.
Request for Money Transfer	NO/YES	NO - If the Estate or Trust notates transfer of money TO the return you are processing: <ol style="list-style-type: none"> 1. Prepare Form 3465, Adjustment Request, and:

		<ul style="list-style-type: none"> a. Edit in the Routing box Rejects. b. Notate "See attached money transfer request" in Remarks box. <p>2. Edit Action Code 450 to route the request to Rejects.</p> <p>YES - If the Estate or Trust notates transfer of money FROM the return you are processing:</p> <ul style="list-style-type: none"> 1. Edit CCC "X" to freeze overpayment. 2. Detach transfer request. 3. Photocopy Pages 1 and 2 of Form 1041 (Page 1 of Form 1041-QFT or Form 1041-N). 4. Prepare Form 3465, Adjustment request, and: <ul style="list-style-type: none"> a. Edit in the Routing box Adjustments. b. Notate the requested action in the Remarks Box. 5. Attach Form 3465 to the request and photocopy of return then route to Accounts Management. 6. Continue editing the return.
Request for Form 8109, Deposit Slips or Coupons Books	NO	Do not edit.
Request for Forms or Schedules	NO	<p>If requesting current year forms:</p> <ul style="list-style-type: none"> 1. Prepare Form 4190, Order Form for tax Forms and publications.

		<p>2. Forward to National Distribution Center (NDC) for processing.</p> <p>If requesting prior year forms:</p> <p>1. Prepare Form 6112, Prior Year Tax Products order Form.</p> <p>2. Forward to National Distribution Center (NDC) for processing.</p> <p>Note: Use the write in sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.</p>
Statement showing hardship if no Form 3753 (Manual Posting Voucher) or Form 5792 (IDRS Manual Refund) is attached.	NO	Refer to your manager to administer local TAS procedures. See IRM 3.11.14.2.4, Taxpayer Advocate Service (TAS).
TD F 90-22.1, Report of Foreign Bank and financial Accounts	NO	Do not edit.
Two Form 1041 returns are present and the second return has the same EIN and Tax Period as the first.	NO	<p>"X" page 1 of the second return and treat it as an attachment to the first.</p> <p>Exception: Do not "X" if an amended return. See IRM 3.11.14.10.1, Amended Returns.</p>

IRM 3.11.14.49(3) - Form 843, Form 1045, Form 8697 and Form 8866, Updated the routing guide instructions to route to ICT rather than Accounts Management per SERP Feedback Request #36455.

(3) The table below has routing instructions for specific forms and/or documents attached to Forms 1041, 1041-QFT, or 1041-N.

Exception: Attachments to nontaxable Grantor Trust returns, which support the line items on Form 1041, do not require any editing. For a description of nontaxable Grantor Trusts see IRM 3.11.14.13.4.1, Grantor Trusts.

Caution: These Procedures can vary at different campuses; consult your manager for any local procedures. Leave a Working Trail in the lower left corner going vertically up the side of the return when anything was detached, or any special type of correction was done.

Routing Guide for Attachments

Document	Detach	Action
Form SS-4 , Application for Employer Identification	NO	If the entities on Form SS-4 and Form 1041 are the same, route to Entity with the Form 1041 attached.
Form SS-4 , Application for Employer Identification	YES	<ol style="list-style-type: none"> 1. If the entities on Form SS-4 and Form 1041 are different, detach Form SS-4 and route to EIN Operations at CAMC Stop 532G. 2. Continue processing Form 1041.
Form W-2 , Wage and Tax Statement or W-2G , Certain Gambling Winnings	NO	Support for Line 14, Schedule G, see IRM 3.11.14.22.12.5, Line 14, Schedule G - Federal Income Tax Withheld.
Form W-7 , Application for IRS Individual Taxpayer Identification Number (ITIN)	YES	Route to: Austin Submission Processing Campus AUSPC ITIN Unit Stop: 6090 Austin, TX 73301-0057
Form 56 , Notice Concerning Fiduciary Relationship, and Form 56-F , Notice Concerning Fiduciary Relationship of Financial Institution	YES	Route to the Entity Control Function with all applicable attachments (i.e., Will, Trust Agreement, Court Appointed Trustee, etc.)
Form 433-B , Collection Information Statement for Business	Yes	Route as follows: <ul style="list-style-type: none"> • Ogden - route to Collections. Mail Stop 5500. • Kansas City route to Mail Stop P4 5000.
Form 433-D , Installment Agreement	Yes	Route as follows: <ul style="list-style-type: none"> • Ogden - route to Collections. Mail Stop 5500. • Kansas City route to Mail Stop P4 5000.

Form 461 , Limitation on Business Losses	NO	See IRM 3.11.14.9, "Return Processing Code (RPC)."
Form 843 , Claim for Refund and Request for Abatement	YES	Route to ICT.
Form 965-A , Individual Report of Net 965 Tax Liability	No	See IRM 3.11.14.36, Form 965-A - Individual Report of Net Tax Liability.
Form 982 , Reduction of Tax Attributes Due to Discharge	NO	Do not edit.
Form 990 Series , Organization Exempt from Income Tax	YES	Non-EO Campus - Detach from Form 1041 and route to OSPC.
Form 990 Series , Organization Exempt from Income Tax	YES	OSPC - Route for processing.
Form 1040 or Form 1040-SS , U.S. Individual Income Tax Return	NO	<ul style="list-style-type: none"> • Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.2, Bankruptcy Returns. • Leave attached if return is notated copy, duplicate, or signature is not original for an individual that is a grantor of a trust. See IRM 3.11.14.13.4.1, Grantor Trusts. • See IRM 3.11.14.45, Decedent Returns - Form 1040, Form 1040-SS, Form 1040A, and Form 1040EZ, instructions when it is decided the return must be processed as IMF.
Form 1040 w/2555 , (Foreign Earned Income)	NO	<p>Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12 (6), Foreign Address Returns (International).</p> <ul style="list-style-type: none"> • Route to OSPC with all attachments.

Form 1040 w/2555EZ , (Foreign Earned Income Exclusion)	NO	Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International). <ul style="list-style-type: none"> Route to OSPC with all attachments.
Form 1040 w/4563 , Exclusion of Income for Bona Fide Residents of American Samoa	NO	Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International). <ul style="list-style-type: none"> Route to OSPC with all attachments.
Form 1040 w/5074 , Allocation of Individual Income Tax to Guam or the Commonwealth of Northern Mariana Islands	NO	Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International). <ul style="list-style-type: none"> Route to OSPC with all attachments.
Form 1040-GUAM , (U.S. Non-Resident Alien)	NO	Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International). <ul style="list-style-type: none"> Route to the OSPC with all attachments.
Form 1040NR , U.S. Nonresident Alien Income Tax Return	NO	Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International). <ul style="list-style-type: none"> Leave attached if return is a copy of the Form 1040NR for an individual that is a grantor of a trust. IRM 3.11.14.13.4.1, Grantor Trusts. Route to KCSPC with all attachments if Form 1040-NR uses an EIN. Processed as NMF in KCSPC. Route to KCSPC if it is for an individual (SSN).

Form 1040-PR , U.S. Self-Employment Tax Return (Puerto Rico)	NO	Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International). <ul style="list-style-type: none"> Route to OSPC with all attachments.
Form 1040-SS , U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa and NMI	NO	Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12, Foreign Address Returns (International). <ul style="list-style-type: none"> Route to OSPC with all attachments.
Schedule C, (Form 1040) , Profit or Loss from Business	NO	Place in sequence order. See IRM 3.11.14.31 Schedule C (Form 1040) Profit or Loss From Business. Support for Line 3. See IRM 3.11.14.17.1.4, Line 3 - Business Income (or Loss).
Schedule C-EZ, (Form 1040) , Net Profit from Business	NO	Support for Line 3. See IRM 3.11.14.17.1.4, Line 3 - Business Income (or Loss).
Schedule D, (Form 1041) , Capital Gains and Losses	NO	Support for Line 4. Place in sequence order. See IRM 3.11.14.17.1.5, Line 4 - Capital Gain or Loss/Schedule D.
Schedule E (Form 1040) , Supplemental Income and Loss	NO	Place in sequence order. See IRM 3.11.14.32 Schedule E (Form 1040) Supplemental Income and Loss. Support for Line 5. See IRM 3.11.14.17.1.6, Line 5 - Rents, Royalties, Partnerships, Other Estates and Trusts, etc.,
Schedule F, (Form 1040) , Farm Income and Expenses	NO	Place in sequence order. See IRM 3.11.14.33 Schedule F (Form 1040) Profit or Loss from Farming. Support for Line 6, See IRM 3.11.14.17.1.7, Line 6 - Farm Income (Loss).
Schedule H, (Form 1040) , Household Employment Taxes	NO	Support for Line 7 of Schedule G (Page 2). Place in sequence order. See IRM 3.11.14.22.9, Line 7, Schedule G – Household Employment Taxes (Schedule H, Form 1040).

Schedule I, (Form 1041) Alternative Minimum Tax	NO	Support for Line 1c, Schedule G (Page 2). Place in sequence order. See IRM 3.11.14.22.1.3, Line 1c, Schedule G - Alternative Minimum Tax (Schedule I).
Schedule K-1, Form 1041, Beneficiary's Share of Income, Deductions, Credits, etc.	YES	<ol style="list-style-type: none"> 1. Detach current year and prior two year Schedules K-1. 2. Always detach future year Schedules K-1. <p># [REDACTED] #</p> <p>Support for Line 18. See IRM 3.11.14.17.2.4, Line 18 -Income Distribution Deduction (Schedule K-1).</p>
Schedule K-1, Form 8865, Partner's Share of Income, Credits, Deductions, etc.	NO	Do not edit.
Form 1041-A, Trust Accumulation of Charitable Amounts	YES	Route to OSPC if original (live) signature only.
Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement Trusts (ANST)	NO	Route to OSPC. See IRM 3.11.14.47, Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlements.
Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts	NO	<ul style="list-style-type: none"> • Domestic – Route to KCSPC with all attachments. <p>Exception: Domestic Returns erroneously sent to OSPC.</p> <ul style="list-style-type: none"> • International - Route to OSPC with all attachments. See IRM 3.11.14.46, Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts.
Form 1041-T, Allocation of Estimated Tax Payments to Beneficiaries	YES	See IRM 3.11.14.22.12.2, Line 11, Schedule G - Estimated Tax Treated as Paid by Beneficiary (Form 1041-T).
Form 1042, Annual Withholding Tax Return for	YES	Route with all attachments to OSPC.

U.S. Source Income of Foreign Persons		
Form 1042-S , Foreign Person's U.S. Source Income Subject to Withholding	YES/NO	<ul style="list-style-type: none"> Route (Copy A only) to OSPC. Retain Copies B, C, and D with document. Mail Copy E to Withholding Agent. <p>Note: Signed letter of Competent Authority is valid alternative to Form 1042-S.</p>
Form 1045 , Application for Tentative Refund	YES	Route to ICT following local procedures. Exception: If only Page 2 or only Page 3 of Form 1045 is attached, leave attached and continue processing Form 1041.
Form 1096 , Annual Summary and Transmittal Returns of U.S. Information	YES	Route to Receipt and Control.
Form 1099 , Information Return of Income and Payments (Copy A only)	YES	Route to Receipt and Control.
Form 1099 PR , Statement for Receipts of Total Distributions from Profit Sharing, Retirement Plans, and Individual Retirement Arrangements	NO	Support for Line 8. See IRM 3.11.14.17.1.9, Line 8 - Other Income (or Loss).
Form 1099-R , Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAS, Insurance Contracts, etc.	NO	Support for Line 14, Schedule G. See IRM 3.11.14.22.12.5, Line 14, Schedule G - Federal Income Tax Withheld.
Form 1116 , Foreign Tax Credit (Individual, Estate or Trust)	NO	Support for Line 2a of Schedule G (Page 2). Edit Audit Code "1", # [REDACTED] [REDACTED] # in the left margin next to Line 10. See IRM 3.11.14.22.2.1, Line 2a, Schedule G - Foreign Tax Credit (Form 1116).

Form 1120 , U.S. Corporation Income Tax Return (attached to a bankruptcy return)	NO	Send Form 1041 and all documents attached to Entity Control.
Form 1120-SF , U.S. Income Tax Return for Settlement Funds	YES	See IRM 3.11.14.10.10, Qualified Settlement Fund Tax Returns (Form 1041).
Form 1128 , Application to Adopt, Change or Retain a Tax Year	NO	Approved - Leave attached and edit CCC "Y." See IRM 3.11.14.12.5, Short Period Returns - Editing Proof of Entitlement.
Form 1128 , Application to Adopt, Change or Retain a Tax Year	YES	Not Approved - Route to Entity. Edit a Received Date onto the Form 1128. See IRM 3.11.14.12.8, Short Period Returns - Editing Form 1128 With No Indication of Approval or Denial.
Form 2210 or Form 2210-F , Underpayment of Estimated Tax by Individuals, Estates and Trusts	NO	Possible CCC "K and/or 8". See IRM 3.11.14.8.9, CCC "K" - Qualifying Small Business Taxpayer. See IRM 3.11.14.8.24, CCC "8" - Waiver of Estimated Tax Penalty. See IRM 3.11.14.17.3.6, Line 27 -Estimated Tax Penalty.
Form 2439 , Notice to Shareholder of Undistributed Long-Term Capital Gains	NO	Support for Line16. See IRM 3.11.14.22.12.7, Line 16, Payment from Form 2439.
Form 2848 , Power of Attorney and Declaration of Representative,	YES	See IRM 3.11.14.5, Centralized Authorization File (CAF). Route as follows: <ul style="list-style-type: none"> • Ogden - Route to Mail Stop 6737. • Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 38118
Any Other Power of Attorney	NO	Do not edit.
Form 3468 , Investment Credit	NO	<ul style="list-style-type: none"> • Line 8, Form 3468 greater than zero, edit CCC V. See IRM 3.11.14.8.16, CCC "V" - Qualified Therapeutic Drug Credit Claimed.

		<ul style="list-style-type: none"> • Form 3468, Part III, Line 11e -11j - Historic Structure Code. See IRM 3.11.14.10.15.5, Historic Structure Code. • Support for Line 1a, Form 3800, see IRM 3.11.14.39.1, Line 1a - Form 3468, Part II. • Support for Line 1d, Form 3800, see IRM 3.11.14.39.4, Line 1d - Form 3468, Part III. • Support for Line 1o, Form 3800, see IRM 3.11.14.39.15, Line 1o - Form 3468, Part IV. • Support for Line 1v, Form 3800, see IRM 3.11.14.39.22, Line 1v - Form 3468, Part V. • Support for Line 4a, Form 3800, see IRM 3.11.14.39.36, Line 4a- Form 3468, Part VI. • Support for Line 4k, Form 3800, see IRM 3.11.14.39.46, Line 4k - Form 3468, Part VII.
Form 3520-A , Annual Return of Foreign Trust with a U.S. Owner	YES	Route to OSPC.
Form 3753 , Manual Refund Posting Voucher	NO	Possible CCC "O". See IRM 3.11.14.8.12, CCC "O" - Manual Refund.
Form 3800 , General Business Credit	NO	Support for Line 2b* of Schedule G. *(Line 2c for 2009 and prior) Place in sequence order. <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39, Form 3800 - General Business Credit.

Form 3893 , Re-Entry Document Control	NO	See IRM 3.11.14.10.6, Re-Entry Document Procedures.
Form 3949 , Information Report Referral	YES	<ul style="list-style-type: none"> Route according to page 2 of Form 3949 to CI, Exam, Disclosure, etc. following local procedures. Continue processing the return.
Form 3949-A , Information Referral	YES	<p>Ogden:</p> <ul style="list-style-type: none"> Route Form 3949-A to R&C. Continue processing the return. <p>Kansas City:</p> <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 Fuels	NO	Support for Line 17. Place in sequence order. See IRM 3.11.14.22.12.8, Line 17, Payments from Form 4136.
Form 4255 , Certain Credit Recapture, Excessive Payments, and Penalties	NO	<p>Support for Line 1d of Schedule G (Page 2).</p> <ul style="list-style-type: none"> See IRM 3.11.14.22.1.4 <p>, Line 1d, Schedule G - Amount from Form 4255, Part I, Line 3, Column (q).</p> <p>Support for Line 6a of Schedule G (Page 2).</p> <ul style="list-style-type: none"> See IRM 3.11.14.22.6, Line 6a, Schedule G - Recapture Tax from Form 4255 Part I, Line 3, Column (r).
Form 4720 , Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC	YES	Non-EO Campus Detach from Form 1041 and route to OSPC.
Form 4720 , Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC	YES	OSPC - Route for processing.

Form 4797 , Sale of Business Property	NO	Place in sequence order. See IRM 3.11.14.29, Form 4797 Sale of Business Property. Support for Line 7, Form 1041. <ul style="list-style-type: none"> See IRM 3.11.14.17.1.8, Line 7 - Ordinary Gain (or Loss) from Form 4797.
Form 4810 , Request for Prompt Assessment Under IR Code Section 6501(d)	NO	Audit Code "4" will be required. <ul style="list-style-type: none"> If an Audit Code is required, edit Audit Code 4 in the left margin next to Line 10 in "1 - 4" format. See IRM 3.11.14.10.3, Prompt Assessment/Prompt Determination (Form 4810). and IRM 3.11.14.7, Audit Codes.
Form 4952 , Investment Interest Expense Deduction	NO	Support for Schedule D (Form 1041). Place in sequence order. <ul style="list-style-type: none"> See IRM 3.11.14.25, Form 4952 - Investment Interest Expense Deduction.
Form 4970 , Tax on Accumulation Distribution of Trusts	NO	Support for Line 9 of Schedule G or Line 24 of Form 1041. <ul style="list-style-type: none"> See IRM 3.11.14.17.3.2, Line 24 - Total Tax. See IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.
Form 4972 , Tax on Lump-Sum Distributions	NO	Support for Line 1b of Schedule G. <ul style="list-style-type: none"> See IRM 3.11.14.22.1.2, Line 1b, Schedule G - Tax on Lump-sum Distributions (Form 4972). and Line 24 of Form 1041, See IRM 3.11.14.17.3.2, Line 24 - Total Tax.
Form 5227 , Split-Interest Trust Information Return	YES	Non-EO Campus - Route to OSPC if original (live) signature only.

Form 5227 , Split-Interest Trust Information Return	YES	OSPC if original (live) signature only - Route for processing.
Form 5329 , Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	NO	Support for Line 9, Schedule G. <ul style="list-style-type: none"> See IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.
Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations	NO	Edit Audit Code "1", in the left margin, next to Line 10 in "1 - 1" format, if Line 18 or 22 of Form 1041 # [REDACTED] # . See IRM 3.11.14.7, Audit Codes.
Form 5471, Schedule E , Income, War Profits, and Excess Profits Taxes Paid or Accrued	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 5471, Schedule G-1 , Cost Sharing Arrangement	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 5471, Schedule H , Current Earnings and Profits	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 5471, Schedule I-1 , Information for Global Intangible Low-Taxed Income	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 5471, Schedule P , Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 5495 , Request for Discharge from Personal Liability under IRC 6905	NO	Place Form 5495 in front of Form 1041 and route to local Exam Classification.
Form 5792 , IDRS Manual Refund	NO	Possible CCC "O." <ul style="list-style-type: none"> See IRM 3.11.14.8.12, CCC "O" - Manual Refund.
Form 5884 , Work Opportunity Credit	NO	Line 6 - Support for Form 3800, Line 4b and/or Line 2b of Schedule G.

		<ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.37, Line 4b - Form 5884.
Form 5884-A , Employee Retention Credits for Affected Disaster Area Employers	NO	<p>Line 6 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G. Place in sequence order.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.34, Line 1zz - Other Credits
Form 5884-B , New Hire Retention Credit	NO	<p>Support for Form 3800, Line 1zz and Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.34, Other Credits.
Form 6252 , Installment Sale Income	NO	<p>Edit "6" followed by the correct Installment Sale Indicator in the left margin next to Line 10 in "6 - N" format.</p> <p>Note: Not valid for Grantor Trusts (nontaxable) or Bankruptcy Estates.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.10.15.4, Installment Sale Indicator.
Form 6478 , Biofuel Producer Credit	NO	<p>Line 6 - Support for Form 3800, Line 4c and/or Line 2b of Schedule G.</p> <p>Edit Action Code 343 if Form 6478, *Line 5, Column (c) or Line 7 has an entry. *(2008 - Line 7 or Line 9, Column (c)).</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).

		<ul style="list-style-type: none"> See IRM 3.11.14.39.38, Line 4c - Form 6478.
Form 6765 , Credit for Increasing Research Activities	NO	<p>Line 32 - Support for Form 3800, Line 1c and/or Line 2b of Schedule G. (PY only)</p> <ul style="list-style-type: none"> See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). See IRM 3.11.14.39.3, Line 1c - Form 6765. <p>Support for Line 4i, Form 3800, see IRM 3.11.14.39.44, Line 4i - Form 6765 ESB Credit.</p>
Form 6781 , Gains and Losses from Section 1256 Contracts and Straddles	NO	<p>Edit CCC "I."</p> <ul style="list-style-type: none"> See IRM 3.11.14.8.7, CCC "I" - For 6781, Regulated Futures Contracts and Tax Straddles.
Form 7004 , Application for Extension of Time to File a Certain Business Income Tax, Information, and Other Returns	NO	<p>Support for Line 13, Schedule G.</p> <ul style="list-style-type: none"> See IRM 3.11.14.22.12.4, Line 13, Schedule - Tax Paid with Form 7004.
Form 7204 , Consent To Extend the Time To Assess Tax Related To Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement	NO	<p>Edit RPC "L."</p> <p>IRM 3.11.14.9, Return Processing Code (RPC).</p>
Form 7205 , Energy Efficient Commercial Building Deduction,	NO	<p>Edit RPC "M."</p> <p>IRM 3.11.14.9, Return Processing Code (RPC).</p>
Form 7207 , Advanced Manufacturing Production Credit	NO	<p>Support for Line 1b, Form 3800.</p> <p>See IRM 3.11.14.39.2, Line 1b - Form 7207.</p>
Form 7210 , Clean Hydrogen Production Credit	NO	<p>Support for Line 1g, Form 3800,</p> <p>See IRM 3.11.14.39.7, Line 1g - Form 7210.</p>

Form 7211 , Clean Electricity Production Credit	NO	Support for Line 1gg, Form 3800, see IRM 3.11.14.39.33, Line 1gg - Form 7211, Part II.
Form 7213 , Nuclear Power Production Credit	NO	<ul style="list-style-type: none"> • Support for Line 1u, Form 3800. See IRM 3.11.14.39.21, Line 1u - Form 7213, Part II. • Support for Line 1cc, Form 3800. See IRM 3.11.14.39.29, Line 1cc - Form 7213, Part I.
Form 7218 , Clean Fuel Production Credit	NO	Support for Line 1q, Form 3800, see IRM 3.11.14.39.17, Line 1q - Form 7218, Part II.
Form 8082 , Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	NO	Edit Audit Code "3" in the left margin next to Line 10 in " 1 - 3 " format. See IRM 3.11.14.7, Audit Codes.
Form 8275 , Disclosure Statement	NO	Edit Audit Code "3" to the left margin next to Line 10 in " 1 - 3 " format. <ul style="list-style-type: none"> • See IRM 3.11.14.7, Audit Codes.
Form 8275-R , Regulation Disclosure Statement	NO	Edit Audit Code "3" to the left margin next to Line 10 in " 1 - 3 " format. <ul style="list-style-type: none"> • See IRM 3.11.14.7, Audit Codes.
Form 8283 , Noncash Charitable Contributions	NO	Place in sequence order. See IRM 3.11.14.41, for further editing instructions.
Form 8288-A , Statement of Withholding Dispositions by Foreign Persons of U.S. Real Property Interests	NO	If attached to Form 1040-NR , route with all attachments to OSPC, Batching.
Form 8288-B , Application for Withholding Certificate for Disposition by Foreign Persons of U.S. Real Property Interests	YES	Edit a Received Date and route with all attachments to OSPC, Code and Edit, FIRPTA unit.

Form 8404 , Interest Charge on Disc-Related Deferred Tax Liability	NO	Route to Receipt and Control, assure that all entity information is entered.
Form 8582 or Form 8582-CR , Passive Activity Loss Limitations	NO	Do not edit.
Form 8586 , Low-Income Housing Credit	NO	Line 7 - Support for Form 3800, Line 4d, and/or Line 2b of Schedule G. <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.39, Line 4d - Form 8586. • Edit CCC "9" if an entry for Form 8586 is present on Line 2b, Schedule G. • See IRM 3.11.14.8.25, CCC "9" - Low-Income Housing (LIHC).
Form 8609 , Low-Income Housing Credit Allocation and Certification	NO	Edit CCC "9" if an entry is present on Line 2b of Schedule G, Form 1041. IRM 3.11.14.8.25, CCC "9" - Low-Income Housing (LIHC).
Form 8609-A , Annual Statement for Low-Income Housing Credit	NO	Edit CCC "9" if an entry is present on Line 2b of Schedule G. See IRM 3.11.14.8.25, CCC "9" - Low-Income Housing (LIHC).
Form 8611 , Recapture of Low-Income Housing Credit	NO	Support for Line 6 of Schedule G. See IRM 3.11.14.22.7, Line 6b, Schedule G - Recapture Tax from Form 8611.
Form 8693 , Low-Income Housing Credit Disposition Bond	NO	Edit CCC "9" if an entry is present on Line 2b of Schedule G. <ul style="list-style-type: none"> • See IRM 3.11.14.8.25, CCC "9" - Low-Income Housing (LIHC).
Form 8697 , Interest Computation Under the Look-Back Method for completed Long-Term Contracts	YES	Amended and loose filed Form 8697 - Route to ICT. Edit the Tax Year and EIN of Form 1041 on Form 8697.

Form 8697 , Interest Computation Under the Look-Back Method for completed Long-Term Contracts	YES	Original Refund Form 8697 - Route to Accounts Management. Edit the Tax Year and EIN of Form 1041 on Form 8697.
Form 8697 , Interest Computation Under the Look-Back Method for completed Long-Term Contracts	NO	Original Balance Due Form 8697 - Support for Line 9, Schedule G. Add the other tax owed to Line 24, Total Tax of Form 1041 (if not already added) and continue processing Form 1041. <ul style="list-style-type: none"> • See IRM 3.11.14.17.3.2, Line 24 - Total Tax. • See IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.
Form 8801 , Credit for Prior Year Minimum Tax-Individuals, Estates and Trusts	NO	Support for Line 2c of Schedule G. <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.3, Line 2c, Schedule G - Credit for Prior Year Minimum Tax (Form 8801).
Form 8804 , Annual Return for Partnership Withholding Tax (Section 1446)	YES	Route to OSPC. Caution: Do not detach and forward if the form is clearly shown as a "copy".
Form 8805 , Foreign Partner's Information Statement of Section 1446 Withholding Tax	YES, if Form 8804 attached. Otherwise, NO	Route to OSPC. Caution: Do not detach and forward if the form is clearly shown as a "copy".
Form 8820 , Orphan Drug Credit	NO	Line 6 - Support for Form 3800, Line 1h and/or Line 2b of Schedule G. <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.8, Line 1h - Form 8820.
Form 8821 , Tax Information Authorization (TIA)	YES	Route as follows: <ul style="list-style-type: none"> • Ogden - Route to Mail Stop 6737.

		<ul style="list-style-type: none"> • Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 38118
Form 8822 , Change of Address or Form 8822-B , Change of Address or Responsible Party - Business	NO	<p>A location address is listed on Form 8822/8822-B line 7 or an entry is listed on Form 8822-B lines 8 or 9:</p> <ul style="list-style-type: none"> • Route to Entity Control • Follow local procedures using Form 13934, Entity Document/C&E Merge Transmittal. • See IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses.
Form 8822 , Change of Address or Form 8822-B , Change of Address or Responsible Party - Business	YES	If the entity information is not the same as the Form 1041 - detach Form 8822/8822-B and route to Entity Control using a Form 4227.
Form 8824 , Like-Kind Exchanges	NO	<p>Edit CCC "1" if Form 8824 is attached to Form 1041.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.8.20, CCC "1" - Like-Kind Exchanges (Form 8824). • See IRM 3.11.14.22.1.1, Line 1a, Schedule G, - Tax on Taxable Income (Tax Rate or Schedule D).
Form 8826 , Disabled Access Credit	NO	<p>Line 8 - Support for Form 3800, Line 1e and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.5, Line 1e - Form 8826.
Form 8830 , Enhanced Oil Recovery Credit	NO	<p>Line 4 - Support for Form 3800, Line 1t or Line 2b of Schedule G, for 2016 and later. Phased out for 2006 through 2015.</p>

		<ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.20, Line 1t - Form 8830.
Form 8834 , Qualified Electric Vehicle Credit	NO	<p>Line 7 - Support for Line 2b of Schedule G - for vehicles placed in service after 2006 and prior to 2008.</p> <p>Reminder: Possible CCC "C."</p> <ul style="list-style-type: none"> • See IRM 3.11.14.8.2, CCC "C" - Invalid Vehicle Year or Service Date, • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.26, Form 8834 (2009 - 2022).
Form 8835 , Renewable Electricity Production Credit.	NO	<p>Line 22 - Support for Form 3800, Line 1f, 4e, and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.6, Line 1f - Form 8835, Part II. • See IRM 3.11.14.39.40, Line 4e - Form 8835, Part II
Form 8844 , Empowerment Zone Employment Credit	NO	<p>Line 6 - Support for Form 3800, Line 3, Part III and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.35, Line 3 - Form 8844
Form 8845 , Indian Employment Credit	NO	<p>Line 8 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G.</p>

		<ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.34, Line 1zz - Other Credits.
Form 8846 , Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	NO	<p>Line 6 - Support for Form 3800, Line 4f and/or Line 2b of Schedule G (prior year).</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.41, Line 4f - Form 8846.
Form 8847 , Credit for Contributions to Selected Community Development Corporations	NO	<p>Line 4 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G for 2008 revision.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.34, Line 1zz - Other Credits
Form 8855 , Election to Treat a Qualified Revocable Trust as Part of an Estate	YES	Detach form and forward to Entity.
Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)	No	Can be attached to the return. Take no action.
Form 8860 , Qualified Zone Academy Bond Credit	NO	Support for Form 8912, Pt III and/or Line 2(d) of Schedule G.
Form 8861 , Welfare-To-Work Credit	NO	Line 6 - Support for Form 3800, Line 1zz and/or Line 2c of Schedule G (2009 and prior).

		<ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.34, Other Credits.
Form 8864 , Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit.	NO	<p>Line 12 - Support for Form 3800, Line 11 and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.12, Line 11 - Form 8864 (diesel). <p>Support for Line 1ff, Form 3800. See IRM 3.11.14.39.32, Line 1ff - Form 8864, Line 8.</p>
Form 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships	NO	<p>Edit Audit Code "1", if Line 18 or 22 of Form 1041 # [REDACTED] #, to the left margin next to Line 10 in "1 - 1" format. See IRM 3.11.14.7, Audit Codes.</p>
Form 8865, Schedule G , Statement of Application of the Gain Deferred Method Under Section 721(c)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 8865, Schedule H , Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721 (c)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form , Interest Computation under the look-back method for Property Depreciated under the Income Forecast Method	NO	<p>Support for Line 9, Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.
Form 8866 , Interest Computation under the look-back method for Property	YES	If Form 8866 shows a refund , detach and forward to ICT.

Depreciated under the Income Forecast Method		
Form 8874 , New Markets Credit	NO	<p>Line 3 - Support for Form 3800, Line 1i and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.9, Line 1i - Form 8874.
Form 8881 , Credit for Small Employer Pension Plan Startup Costs	NO	<p>Line 8 - Support for Form 3800, Line 1j. Line 11 - Support for Form 3800, Line 1dd and/or Line 2b of Schedule G. Line 15 - Support for Form 3800, Line 1ee.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.10, Line 1j - Form 8881, Part I. • Support for Line 1dd, Form 3800, See IRM 3.11.14.39.30, Line 1dd - Form 8881, Part II. • Support for Line 1ee, Form 3800. See IRM 3.11.14.39.31, Line 1ee - Form 8881, Part III.
Form 8882 , Credit for Employer-Provided Childcare Facilities and Services	NO	<p>Line 9 - Support for Form 3800, Line 1k and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.11, Line 1k - Form 8882.
Form 8886 , Reportable Transaction Disclosure Statement	NO	<p>1. Leave attached to return.</p>

		<p>2. Edit CCC "T" and Audit Code "3" to the left margin next to Line 10 in "1 - 3" format.</p> <p>See IRM 3.11.14.7, Audit Codes.</p>
Form 8896 , Low Sulfur Diesel Fuel Production Credit	NO	<p>Line 10 - Support for Form 3800, Line 1m and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.13, Line 1m - Form 8896.
Form 8900 , Qualified Railroad Track Maintenance Credit	NO	<p>Line 7 - Support for Form 3800, Line 4g and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.42, Line 4g - Form 8900.
Form 8904 , Credit for Oil and Gas Production from Marginal Wells	NO	<p>Line 8 - Support for Form 3800, Line 1bb and/or Line 2b of Schedule G. Place in sequence order.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.28, Line 1bb - Form 8904.
Form 8906 , Distilled Spirits Credit	NO	<p>Line 5 - Support for Form 3800, Line 1n and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.14, Line 1n - Form 8906.

<p>Form 8907, Nonconventional Source Fuel Credit</p>	<p>NO</p>	<p>Line 15 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.34, Line 1zz - Other Credits.
<p>Form 8908, Energy Efficient Home Credit</p>	<p>NO</p>	<p>Line 8 - Support for Form 3800, Line 1p and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.16, Line 1p - Form 8908.
<p>Form 8909, Energy Efficient Appliance Credit</p>	<p>NO</p>	<p>Line 28 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). <p>Support for Line 1zz, Form 3800 see IRM 3.11.14.39.34, Line 1zz - Other Credits.</p>
<p>Form 8910, Alternative Motor Vehicle Credit</p>	<p>NO</p>	<p>Line 9 - Support for Form 3800, Line 1r and/or Line 2b of Schedule G.</p> <p>Reminder: Possible CCC "C".</p> <ul style="list-style-type: none"> • See IRM 3.11.14.8.2, CCC "C" - Invalid Vehicle Year or Service Date, • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.18, Line 1r - Form 8910 (2005 - 2023).

Form 8911 , Alternative Fuel Vehicle Refueling Property Credit	NO	<p>Line 3 - Support for Form 3800, Line 1s and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.19, Line 1s - Form 8911, Part I
Form 8912 , Credit to Holders of Tax Credit Bonds	NO	<p>Line 12 - Support for Line 2d, Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.4, Line 2d, Schedule G - Bond Credits.
Form 8923 , Mine Rescue Team Training Credit	NO	<p>Line 4 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.34, Line 1zz - Other Credits.
Form 8931 , Agricultural Chemicals Security Credit	NO	<p>Line 10 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.34, Line 1zz - Other Credits.
Form 8932 , Credit for Employer Differential Wage Payments	NO	<p>Line 6 - Support for Form 3800, Line 1w and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.23, Line 1w - Form 8932.
Form 8933 , Carbon Oxide Sequestration Credit	NO	<p>Line 9, Part III - Support for Form 3800, Line 1x and/or Line 2b of Schedule G.</p>

		<ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.24, Line 1x - Form 8933.
Form 8936 , Clean Vehicle Credits	NO	<p>Line 8, Part II - Support for Form 3800, Line 1y and/or Line 2b of Schedule G. Line 21, Part V - Support for Form 3800, Line 1aa.</p> <p>Reminder: Possible CCC "C".</p> <ul style="list-style-type: none"> • See IRM 3.11.14.8.2, CCC "C" - Invalid Vehicle Year or Service Date. • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.25, Line 1y - Form 8936. <p>For support of Line 1aa, Form 3800 see IRM 3.11.14.39.27, Line 1aa - Form 8936, Part V.</p>
Form 8936 (Schedule A) , Clean Vehicle Credit Amount	NO	<p>If more than two Form 8936, Schedule As are attached, edit an indicator of 1 on the second Form 8936, Schedule A, in the bottom right margin.</p> <p>See IRM 3.11.14.43, Form 8936 (Schedule A), Clean Vehicle Credit Amount.</p>
Form 8938 , Statement of Foreign Financial Assets	NO	<p>Edit CCC 2 if Form 8938 is attached to return. See IRM 3.11.14.8.21, CCC "2" - Statement of Foreign Financial Assets (Form 8938).</p>
Form 8939 , Increase in Basis for Property Acquired From a Decedent	NO	<p>Edit CCC "N" if Form 8939 is attached.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.8.11, CCC "N" - Allocation of Increase in Basis for Property Received from a Decedent.
Form 8941 , Credit for Small Employer Health Insurance Premiums	NO	<p>Line 18 - Support for Form 3800, Line 4h and/or Line 2b of Schedule G. Place in sequence order.</p>

		<ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.43, Line 4h - Form 8941.
Form 8948 , Preparer Explanation for Not Filing Electronically	NO	Edit applicable E-File Waiver Indicator. IRM 3.11.14.21.5, E-File Waiver Indicator (Form 8948).
Form 8949 , Sales and Other Dispositions of Capital Assets	No	<ul style="list-style-type: none"> • See IRM 3.11.14.8.10, CCC "M" - Form 8949 Sales and Other Dispositions of Capital Assets.
Form 8960 , Net Investment Income Tax	NO	<p>Support for Line 5, Schedule G. Place in sequence order.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.5, Line 5, Schedule G - Net Investment Income Tax. • See IRM 3.11.14.42, Form 8960, Net Investment Income Tax.
Form 8990 , Limitation on Business Interest Expense Under Section 163(j)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 8991 , Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 8992 , Global Intangible Low-Taxed Income (GILTI)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 8993 , Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 8994 , Employer Credit for Paid Family and Medical Leave	NO	<p>See IRM 3.11.14.9, Return Processing Code (RPC).</p> <p>Line 3 - Support for Form 3800, Line 4j and/or</p>

		<p>Line 2b of Schedule G. Place in sequence order.</p> <ul style="list-style-type: none"> • See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800). • See IRM 3.11.14.39.45, Line 4j - Form 8994.
Form 8996 , Qualified Opportunity Fund	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
Form 8997 , Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	NO	See IRM 3.11.14.40, Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF).
Form 9100 , Notice of Late Election	YES	<p>Depending on which IRC section is shown on Form 9100, Line 1a and route as follows:</p> <ul style="list-style-type: none"> • Section 1341, Claim of Right Route to: FRP. • Section 1361(d) - Under 1.1361(j)(6)(ii), <i>QSST election</i>. Route to: BMF Entity. • Section 1361(e), <i>ESBT Election</i>. Route to: BMF Entity. • Section 42 - Form 8609, Low-income Housing Credit Allocation and Certification. Department of the Treasury Internal Revenue Service Center Low Income Housing Program Philadelphia, PA 19255-0549
Form 9465 , Installment Agreement Request	YES	<p>Route as follows:</p> <ul style="list-style-type: none"> • Ogden - Route to Collections Mails Stop 5500. • Kansas City - Route to Mail Stop P4 5000.

Form 13133 , Expedite Processing Cycle	NO	See IRM 3.11.14.10.8, Compliance Secured/Prepared Returns. See IRM 3.11.14.10.8.3, Examination Prepared. See IRM 3.11.14.10.8.4, Examination Secured.
Form 14039-B , Business Identity Theft Affidavit	NO	<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 an Employer Identification Number and Form 14039-B route the returns to BMF Entity: Internal Revenue Service Ogden BMF Entity Mail Stop 6273 Ogden, UT 84201.</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):</p> <p>Ogden - Mail Stop 6552. Kansas City - Mail Stop C1 6525.</p>
Form 14157 , Return Preparer Complaint	YES	Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW

		Mail Stop 421-D Atlanta, Georgia 30308
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