

IRM PROCEDURAL UPDATE

DATE: 02/19/2026

NUMBER: ts-03-0226-0245

SUBJECT: Form 4136, Credit Reference Number (CRN)

AFFECTED IRM(s)/SUBSECTION(s): 3.12.217

CHANGE(s):

IRM 3.12.217.12.1(4) - Added "through 202511" to the following Credit Reference Numbers (CRNs): 307, 388, 390, 426, 427, 428, 430, 431, 432, 436, 437, and 440. (UWR 1003134).

(4) Current valid Credit Reference Numbers with their valid periods are listed below:

CRN	Valid Tax Periods
306	200601 and later
307	200601 through 202511
309	200601 and later
310	200601 and later
324	199701 and later
346	199801 and later
347	199801 and later
350	199801 and later
353	All
354	All
355	All
360	All
362	199401 and later
369	199401 and later
377	199301 - 200511 or after 200712

CRN	Valid Tax Periods
388	200501 through 202511
390	200501 through 202511
393	200501 through 201211
394	200501 through 201211
395	200501 through 200708
411	200601 and later
412	200601 and later
413	200601 and later
414	200601 and later
415	200601 and later
416	200601 and later
417	200601 and later
418	200601 and later
419	200610 and later
420	200610 and later
421	200610 and later
422	200610 and later
423	200610 and later
424	200610 and later
425	200610 and later
426	200610 through 202511
427	200610 through 202511
428	200610 through 202511
429	200610 through 202311
430	200610 through 202511

CRN	Valid Tax Periods
431	200610 through 202511
432	200610 through 202511
433	200510 and later
434	200510 and later
435	200810 and later
436	200810 through 202511
437	200810 through 202511
440	202301 through 202511

IRM 3.12.217.23.21(2) - Added "through 202511" to the following Credit Reference Numbers (CRNs): 307, 388, 390, 426, 427, 428, 430, 431, 432, 436, 437, and 440. (UWR 1003134).

(2) **Invalid Condition:** Error Code 622 generates when **any** of the following conditions are present:

- A CRN and amount are claimed for an ineligible Tax Period. See valid CRN and the Tax Periods below:

CRN	Valid Period
306	200601 and later
307	200601 through 202511
309	200601 and later
310	200601 and later
318	199707 and prior
324	199701 and later
346	199801 and later
347	199801 and later
350	199801 and later

CRN	Valid Period
352	199401 - 200708
353	All
354	All
355	All
356	199801 - 200512
357	199801 - 200512
359	199801 - 200512
360	All
361	199401 - 200708
362	199401 and later
363	199801 - 200512
369	199401 and later
375	199301 - 200511
376	199301 - 200511
377	199301 - 200511 or after 200712
388	200501 through 202511
390	200501 through 202511
393	200501 through 201211
394	200501 through 201211
395	200501 through 200708
411	200601 and later
412	200601 and later
413	200601 and later
414	200601 and later
415	200601 and later

CRN	Valid Period
416	200601 and later
417	200601 and later
418	200601 and later
419	200610 and later
420	200610 and later
421	200610 and later
422	200610 and later
423	200610 and later
424	200610 and later
425	200610 and later
426	200610 through 202511
427	200610 through 202511
428	200610 through 202511
429	200610 through 202311
430	200610 through 202511
431	200610 through 202511
432	200610 through 202511
433	200510 and later
434	200510 and later
435	200810 and later
436	200810 through 202511
437	200810 through 202511
440	202301 through 202511

- Claim amount is present, CRN is not present.
- A CRN is present, but no coordinating amount is present.