

IRM PROCEDURAL UPDATE

DATE: 02/20/2026

NUMBER: ts-03-0226-0250

SUBJECT: Start Up

AFFECTED IRM(s)/SUBSECTION(s): 3.12.15

CHANGE(s):

IRM 3.12.15.15(5) - Updated table for Section 23, Form 3800, to include Field 231LB, 231LF, and 231LG. Added paragraph (6) and added paragraph (7) for correction procedures.

(1) Sections 23, 24, and 25 are transcribed from Form 3800, General Business Credit, part III, which may be attached to Form 1065 to support the Elective Payment Election (EPE) on line 29. This credit is valid for Tax Periods 202301 and later.

(2) All fields, except registration numbers and the indicator, are numeric and transcribed in **dollars only**. Registration numbers are alpha numeric and the indicator field is numeric only.

Note: Field 25RNI> is computer-generated and is not correctable.

(3) Form 3800, General Business Credit, Part III, Column F can be positive or negative (+/-). The remaining fields must be positive (+) only.

(4) **Correction Procedures:**

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. If the tax period is before 202301, delete the field.
- c. If Form 3800, General Business Credit, is not attached and the EPE credit claims on Form 1065 Line 29 is # [REDACTED] # then SSPND with Action Code 211 and correspond using Letter 1355C.

(5) Listed below are the fields displayed in Sections 23, 24, and 25 of Form 3800.

Section 23

Field Designator	Field Title	Filed Length	Positive/Negative	Location Form 3800, Part III
231BB	Form 7207 (Registration Number)	12	N/A	Line 1b, column b

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231BF	Form 7207 (Credit Transfer Election Amount)	15	+/-	Line 1b, column f
231BG	Form 7207 (Credit Allowed After Passive Activity Limit)	15	+	Line 1b, column g
231BH	Form 7207 (Gross Elective Payment Election)	15	+	Line 1b, column h
231BJ	Form 7207 (Net Elective Payment Election Amount)	15	+	Line 1b, column j
231DB	Form 3468 Part III, Line 1 (Registration Number)	12	N/A	Line 1d, column b
231DF	Form 3468 Part III, Line 1 (Credit Transfer Election Amount)	15	+	Line 1d, column f
231DG	Form 3468, Part III, Line 1 (Credit Allowed After Passive Activity Limit)	15	+	Line 1d, column g
231FB	Form 8835, Part II (Registration Number)	12	N/A	Line 1f, column b
231FF	Form 8835, Part II (Credit Transfer Election Amount)	15	+	Line 1f, column f
231FG	Form 8835, Part II (Credit Allowed After Passive Activity Limit)	15	+	Line 1f, column g
231GB	Form 7210, (Registration Number)	12	N/A	Line 1g, column b
231GF	Form 7210 (Credit Transfer Election Amount)	15	+/-	Line 1g, column f
231GG	Form 7210 (Credit Allowed After Passive Activity Limit)	15	+	Line 1g, column g
231GH	Form 7210 (Gross Elective Payment Election)	15	+	Line 1g, column h
231GJ	Form 7210 (Net Elective Payment Election)	15	+	Line 1g, column j

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231LB	Form 8864(EPE registration Number)	12	N/A	Line 1l, Column (b), Valid 202507 and later
231LF	Form 8864 (Credit Transfer (EPE) Election Amount	15	+	Line 1l, Column (f), Valid 202507 and later
231LG	Form 8864 Biodiesel Credit Amount (After Passive Activity)	15	+	Line 1l, Column (g), Valid 202507 and later

(6) All fields in Column f are positive/negative and dollars only. All other fields are positive and dollars only.

(7) Correction Procedures

- a. Correct coding and transcription errors, and misplaced entries.
- b. Fields 231LB, 231LF, and 231LG are valid 202507 and later.

If	And	Then
Fields 231LB, 231LF and/or 231LG have an entry,	The tax period is before 202507,	Delete the entry.

Section 24

Field Designator	Field Title	Field Length	Positive/Negative	Location on Form 3800, Part III
241OB	Form 3468, Part IV (Registration Number)	12	N/A	Line 1o, column b
241OG	Form 3468, Part IV (Credit Allowed After Passive Activity Limit)	15	+	Line 1o, column g
241OH	Form 3468, Part IV (Gross Elective Payment Election)	15	+	Line 1o, column h
241OJ	Form 3468 Part IV (Net Elective Payment Election)	15	+	Line 1o, column j

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241QB	Form 7218, Part II (Registration Number)	12	N/A	Line 1q, column b (Valid 202401 and later)
241QF	Form 7218, Part II (Credit Transfer Election Amount)	15	+	Line 1q, column f (Valid 202401 and later)
241QG	Form 7218, Part II (Credit Allowed After Passive Activity Limit)	15	+	Line 1q, column g (Valid 202401 and later)
241SB	Form 8911, Part I (Registration Number)	12	N/A	Line 1s, column b
241SF	Form 8911, Part I (Credit transfer Election amount)	15	+	Line 1s, column f
241SG	Form 8911, Part I (Credit Allowed After Passive Activity Limit)	15	+	Line 1s, column g
241UB	Form 7213, Part II (Registration Number)	12	N/A	Line 1u, column b
241UF	Form 7213, Part II (Credit Transfer Election Amount)	15	+	Line 1u, column f
241UG	Form 7213, Part II (Credit Allowed After Passive Activity Limit)	15	+	Line 1u, column g
241VB	Form 3468, Part V (Registration Number)	12	N/A	Line 1v, column b (valid 202401 and later)
241VF	Form 3468, Part V (Credit Transfer Election Amount)	15	+	Line 1v, column f (valid 202401 and later)
241VG	Form 3468, Part V (Credit Allowed After Passive Activity Limit)	15	+	Line 1v, column g (valid 202401 and later)
241XB	Form 8933 (Registration Number)	12	N/A	Line 1x, column b

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241XF	Form 8933 (Credit Transfer Election Amount)	15	+/-	Line 1x, column f
241XG	Form 8933 (Credit Allowed After Passive Activity Amount)	15	+	Line 1x, column g
241XH	Form 8933 (Gross Elective Payment Election)	15	+	Line 1x, column h
241XJ	Form 8933 (Net Elective Payment Election Amount)	15	+	Line 1x, column J

Section 25

Field Designator	Field Title	Field Length	Positive/Negative	Location on Form 3800, Part III
25AAB	Form 8936, Part V (Registration Number)	12	N/A	Line 1aa, column b
25AAG	Form 8936, Part V (Credit Allowed After Passive Activity Limit)	15	+	Line 1aa, column g
25GGB	Form 7211, Part II (Registration Number)	12	N/A	Line 1gg, column b (Valid 202401 and later)
25GGF	Form 7211, Part II (Credit Transfer Election Amount)	15	+	Line 1gg, column f (Valid 202401 and later)
25GGG	Form 7211, Part II (Credit After Passive Activity Limit)	15	+	Line 1gg, column g (Valid 202401 and later)
254AB	Form 3468, Part VI (Registration Number)	12	N/A	Line 4a, column b
254AF	Form 3468, Part VI (Credit Transfer Election Amount)	15	+	Line 4a, column f
254AG	Form 3468, part VI (Credit Allowed After Passive Activity Limit)	15	+	Line 4a, column g

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254EB	Form 8835, Part II (Registration Number)	12	N/A	Line 4e, column b
254EF	Form 8835, Part II (Credit Transfer Election Amount)	15	+	Line 4e, column f
254EG	Form 8835, Part II (Credit Allowed After Passive Activity Limit)	15	+	Line 4e, column g
25IND	Indicator that Part V, column b, has significant date	1	N/A	Form 3800, Part III, (edited bottom right margin of Page 4).

IRM 3.12.15.17(1) - Changed wording to make instructions clearer. Added a "See Also" tag for the Form 8283 exhibit.

(1) This subsection has instructions for correcting Section 27 field errors.

IRM 3.12.15.17.1(1)(2) - Updated title for consistency. Removed unnecessary information from table. Added more specific Line locations. Removed unnecessary paragraph.

(1) Section 27 has information reported on Form 8283 , Noncash Charitable Contribution, which may be attached to the Form 1065 . See Exhibit 3.12.15-13.

Field	Field Title	Field Length	Location on Form 8283
27DPT	Information on Donated Property Type Check Boxes	1	Part I, Line 2
273AC	Donated Property Appraised Fair Market Value	15	Part I, Line 3A(c)
273AD	Donated Property Date Acquired by Donor	6	Part I, Line 3A(d)
273AF	Donated Property Donor's Cost or Adjusted Basis	15	Part I, Line 3A(f)
27ASI	Appraiser Signature Indicator	1	Part IV

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27AIN	Appraiser Identifying Number	9	Part IV
27QDD	Qualified Org. Property Received Date	8	Part IV
27COE	Charitable Org. EIN	9	Part V
27COS	Charitable Org. Authorized Signature Indicator	1	Part V
27MFI	Multiple Forms 8283 attached	1	Part V, Lower right had corner of Page 2

IRM 3.12.15.17.2(2) - Updated the invalid conditions. (3) - Clarified the correction procedures for Field 27DPT, Donated Property Type. (4) Added If/Then table with correction procedures.

(1) Field 27DPT must be entered if Form 8283., Line 2 has an entry.

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

- The tax period is before 202501.
- The values are not 0, 1, A, B, C, D, E, F, G, H, I, J, K, L, or blank.

(3) **Correction Procedures:**

- Correct any coding errors, transcription errors and misplaced entries.
- The valid indicators for Field 27DPT are based on the boxes shown in Part I, Line 2:

Marked 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

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2g	G	Collectibles
2h	H	Intellectual Property
2i	I	Vehicles
2j	J	Clothing and household Items
2k	K	Digital Assets
2l	L	Other

(4) Correct Field 27DPT as follows:

If	Then
Tax period is before 202501,	Delete the entry in Field 27DPT.
Field 27DPT is blank or has an invalid indicator,	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 3.12.15.17.3 - Updated title to only include 273AC & removed Field 273AF. (1) - Updated wording. (2) - Reordered and reworded bullet list. (3) - Added If/Then table with correction procedures.

(1) Field 273AC must be entered if Form 8283, Line 3A(c) has an entry.

(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 any 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,	Delete the entry in Field 273AC.
The entry on Line 3A(c) is negative,	Delete the entry in Field 273AC.

IRM 3.12.15.17.4(2) - Updated the invalid conditions. (3) - Clarified the correction procedures for Field 273AD. Corrected the format to YYYYMM. (4) - added If/Then table to clarify correction procedures.

(1) Field 273AD must be entered if Form 8283, Line 3A(d) has an entry.

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

- The tax period is before 202501
- The field is not 6 alpha/numeric characters
- The values are not: 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, or V.
- The 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 amount 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 zeros in Field 273AD.
Line 3A(d), Form 8283 is illegible or contains an invalid character,	Delete the entry in Field 273AD.

Any line marked with a # is for Official Use Only

IRM 3.12.15.17.5 - Added a new subsection for Field 273AF. (2) - Added invalid conditions. (3) - Added correction procedures.

(1) Field 273AF must be entered if Form 8283, Line 3A(f) has an entry.

(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 3.12.15.17.6 - Removed procedures for 27COE. (2) - Updated the invalid conditions.(3) - Clarified the correction procedures for Field 27AIN and added If/Then table.

(1) Field 27AIN must be entered if Form 8283 , Part IV, Appraiser Identifying Number is present.

(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:**

Any line marked with a # is for Official Use Only

- a. Correct coding errors, transcription errors and misplaced entries.
- b. Correct Field 27AIN as follows:

If	Then
The tax period is before 202501,	Delete the entry in Field 27AIN.
An Appraiser Identifying number is 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 3.12.15.17.7 - Added new subsection for 27COE. (2) - Added invalid conditions. (3) - Added correction procedures and If/Then table.

(1) Field 27COE must be entered if Form 8283, Part V has a 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
The tax period is before 202501,	Delete the entry in Field 27COE.
There is an Employer Identification Number present in Part V,	Enter the Employer Identification Number if Field 27COE.
The Employer Identification Number is illegible or not 9 numeric characters,	Delete the entry in Field 27COE.

IRM 3.12.15.17.8(2) - Updated the invalid conditions. (3) - Clarified the correction procedures for Field 27QDD. (3)(b) - Added If/Then table and removed the note.

(1) Field 27QDD must be entered if Form 8283, Part V has a 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 Field 27QDD as follows:

If	Then
The 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 3.12.15.17.9(1) - Removed 27COS information and created a new subsection. (3) - Updated the invalid conditions. (4) - clarified the correction procedures for Field 27ASI. (5) - Added If/Then table.

(1) Field 27ASI must be entered if Form 8283 Part IV- appraiser signature is present.

(2) **Invalid Conditions:**

- The Tax Period is before 202501
- The field is not numeric
- The field is not 0,1, or blank.

(3) **Correction Procedures:**

- a. Correct any transcription errors and misplaced entries.
- b. The valid Appraiser Signature Indicators are:

Indicator	Meaning
0	No signature provided

1	Signature provided
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(4) Correct Field 27ASI as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27ASI.
An appraiser signature is present in Part IV,	Enter "1" in Field 27ASI.
The appraiser signature is not present in Part IV,	Enter "0" in Field 27ASI.

IRM 3.12.15.17.10 - Created a new subsection for Field 27COS. (2) - Added invalid conditions. (3) - Added Correction procedures. (3)(c) - Added If/Then table.

(1) Field **27COS** must be entered if Form 8283, Part V Charitable Organization Authorized Signature is present.

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

- The Tax Period is before 202501
- The field is not numeric
- 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.
An appraiser signature is present in Part V,	Enter "1" in Field 27COS.

The appraiser signature is not present in Part IV,	Enter "0" in Field 27COS.
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IRM 3.12.15.17.11(2) - Updated the invalid conditions. (3) - Clarified the correction procedures for Field 27MFI. (3)(b) - Added If/Then table.

(1) Field 27MFI, Multiple forms attached, is found on the lower right corner of Form 8283, page 2. This field is edited.

(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
The 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.

IRM 3.12.15.22.1(3)(b) - Removed the Statute Returns clearing exception process for BMF.

(3) **Correction Procedures:**

- a. Correct all misplaced entries, coding and transcription errors.
- b. Do not send the returns in the following table to Statute Control for clearance. Instead, do the following:

Statute Control

If	Then
<ul style="list-style-type: none"> ○ Return is prepared by Compliance (e.g., IRC 6020(b)), 	Enter "W" in Field 01CCC and on the return and continue processing.

<ul style="list-style-type: none"> ○ Return is secured by Examination/Collections, including TE/GR or TEGE Employee Plan (EP) Exam, ○ Return has a Transaction Code (TC) 59X, ○ Return has "ICS" (Integrated Collection System) notated on the face of the return, ○ Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached, ○ Return has a stamp indicating a previous clearance by Statute Control within the last 90 days, 	
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- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

Error Code 001 Correction Procedures

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. 2. See IRM 3.12.15.4.6 to determine the Received Date.
CCC "W" entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that shows a previous clearance by Statute Control within the last 90 days,	<p>Enter CCC "W" in Field 01CCC and on the return.</p> <p>Note: Do not send the return to Statute Control.</p>
The return Received Date is two years and nine months or more after the Return Due Date and the return is stamped, "No Statute Issue, ""Statute N/A," or a similar statement indicating there is no statute issue.	<p>Enter CCC "W" in Field 01CCC and on the return.</p> <p>Note: Do not send the return to Statute Control.</p>

The return is not stamped by Statute Control within the last 90 days,	<ol style="list-style-type: none"> 1. Suspend (SSPND) with Action Code 310. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.
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IRM 3.12.15.22.1(3)(c) - Removed the Statute Returns clearing exception process for BMF.

(3) Correction Procedures:

- a. Correct all misplaced entries, coding and transcription errors.
- b. Do not send the returns in the following table to Statute Control for clearance. Instead, do the following:

Statute Control

If	Then
<ul style="list-style-type: none"> ○ Return is prepared by Compliance (e.g., IRC 6020(b)), ○ Return is secured by Examination/Collections, including TE/GR or TEGE Employee Plan (EP) Exam, ○ Return has a Transaction Code (TC) 59X, ○ Return has "ICS" (Integrated Collection System) notated on the face of the return, ○ Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached, ○ Return has a stamp indicating a previous clearance by Statute Control within the last 90 days, 	Enter "W" in Field 01CCC and on the return and continue processing.

- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

Error Code 001 Correction Procedures

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. 2. See IRM 3.12.15.4.6 to determine the Received Date.
CCC "W" entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that shows a previous clearance by Statute Control within the last 90 days,	<p>Enter CCC "W" in Field 01CCC and on the return.</p> <p>Note: Do not send the return to Statute Control.</p>
The return Received Date is two years and nine months or more after the Return Due Date and the return is stamped, "No Statute Issue, ""Statute N/A," or a similar statement indicating there is no statute issue.	<p>Enter CCC "W" in Field 01CCC and on the return.</p> <p>Note: Do not send the return to Statute Control.</p>
The return is not stamped by Statute Control within the last 90 days,	<ol style="list-style-type: none"> 1. Suspend (SSPND) with Action Code 310. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.