

IRM PROCEDURAL UPDATE

DATE: 03/05/2026

NUMBER: ts-03-0326-0289

SUBJECT: Form 1120-S, Section 10 Updates

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

CHANGE(s):

IRM 3.12.217.9.2 - Removed duplicate 101BE. Corrected Lines 1, Col (b) to Lines 1b, Col (d).

Fields 101AD, 101AE, 101BD, & 101BE - Lines 1a, Col. (d) & (e) and Lines 1b, Col. (d) & (e), Sch. D (Form 1120-S)

(1) Field 101AD through Field 101BE are transcribed from Form 1120-S, Schedule D, Part I

(2) **Invalid Condition:** Section 10 Field Errors will display if:

- The field is more than 15-digits.
- The field has a non-numeric character.
- The field is not positive

(3) **Correction Procedures:** Correct coding errors, transcription errors, and misplaced entries.

IRM 3.12.217.9.10 - Corrected Field 108G - Line 8 to Field 108BG - Line 8b.

Field 108B G - Line 8b, Col. (g), Sch. D (Form 1120-S)

(1) Field 108BG is transcribed from Form 1120-S, Schedule D, Line 8b, Col. (g).

Note: This field can be positive or negative.

(2) **Invalid Condition:** The field will display in error if:

- The field is more than 15-digits.
- The field has a non-numeric character.

(3) **Correction Procedures:** Correct coding errors, transcription errors, and misplaced entries.

IRM 3.12.217.9.10(1) - Corrected Field 108G to Field 108BG.

Field 108B G - Line 8b , Col. (g), Sch. D (Form 1120-S)

(1) Field 108BG is transcribed from Form 1120-S, Schedule D, Line 8b, Col. (g).

Note: This field can be positive or negative.