

IRM PROCEDURAL UPDATE

DATE: 03/12/2026

NUMBER: ts-03-0326-0311

SUBJECT: Tax Rate and 01ARI

AFFECTED IRM(s)/SUBSECTION(s): 3.12.154

CHANGE(s):

IRM 3.12.154.12.32.2(2) - 5th If/Then - Updated Then box to reflect correct tax rate for each tax period.

(2) Compare the screen display to the entries on the return and make the proper corrections. See the following table:

If	Then
The Schedule Indicator Code of "1" was input in error,	Blank Field 01SIC.
Fields 02Q1 through 02Q4 have entries,	<ol style="list-style-type: none">1. If the amounts in fields 02Q1 through 02Q4 are transcribed incorrectly, correct the fields from the document.2. If the amount in Field 02TFT is \$500.00 or less, blank Fields 02Q1 through 02Q4.
The return should have been coded "1",	Enter "1" in Field 01SIC.
The quarterly liability cannot be decided from the return or attachments,	Enter "1" in Field 01SIC.
The amounts for Fields 02Q1 through 02Q4 is decided,	Enter the amounts on the screen display. Note: If the tax is more than # [REDACTED] # and the Total Taxable Wages have been entered in the ROFTL, multiply the wage amount shown for each quarter by the following rate: <ul style="list-style-type: none">• For Tax Year 2012 and later - .006• For Tax Year 2011 (1st Quarter and 2nd Quarter) - .008

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	<ul style="list-style-type: none"> • For Tax Year 2011 (3rd and 4th Quarter) - .006 • For Tax Year 2010 and prior - .008
<p>"Amended," "Revised," "Superseding," or "Duplicate" is notated on the return or attachment,</p>	<ol style="list-style-type: none"> a. Enter "G" in Field 01CCC if not present. b. Delete "1" in Field 01SIC and (CC DLSEC) Section 02.