IRM PROCEDURAL UPDATE

DATE: 03/12/2026

NUMBER: ts-03-0326-0318

SUBJECT: Updating for Consistency

AFFECTED IRM(s)/SUBSECTION(s): 3.11.217

CHANGE(s):

IRM 3.11.217.3.1(7)(8) - Updated definitions for consistency and updated the IRM reference and link for Error Resolution System (ERS) Action Codes to match IRM 3.12.38.

(7) Valid Action Codes are listed below:

Action Code	Description	Additional Information	Workday Suspense Period
211	First Correspondence (Missing Information and/or Signature (Refund Returns)	- Return is illegible, incomplete, or contradictory and therefore unprocessable. - The taxpayer notates on the return or attachment that they are reporting tax for more than one tax period or for more than one type of tax.	40
212	Second Correspondence		25
215	First International Correspondence Missing Information and/or Signature (Refund Returns)	- Return is illegible, incomplete, or contradictory and therefore unprocessable. - The taxpayer notates on the return or	45

		attachment that they are reporting tax for more than one tax period or for more than one type of tax.	
225	Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	Unsigned returns (only issue for correspondence).	40
226	International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	Unsigned foreign returns (only issue for correspondence).	40
310	Statute Control		10
320	Entity Control		10
331	Frivolous Review		3
341	Manual Refund		10
342	Credit Verification		10
343	Other Accounting **Note:** This Action Code is also used for "Black Liquor" claims on Form 6478, Biofuel Producer Credit (Credit for Alcohol Used as Fuel for 2012 - 2007). See "IRM 3.11.217.24.7, "Schedule K, Line 13f, - Biofuel Producer Credit.		10
347	Form 2553, Election by a Small Business Corporation, attached to Form 1120-S, U.S. Income Tax Return for an S Corporation, and/or taxpayer indicates "Revenue Procedure (Rev. Proc.) 2013-30" (effective September 3, 2013) or "Rev. Proc. 2007-62" on Form 1120-S. **Note:** Action Code 347 is used to route Form 1120-S to Entity Control for review of the Form 2553 or Rev. Proc. 2013-30 or Rev. Proc. 2007-62.		20

	Exception: Do **not** edit Action Code 347 if the return already has an action trail from Entity Control showing that they have worked it.		
352	Name Research		3
360	Other-in-House Research		10
370	Examination - Prompt Assessment - Form 4810, Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)		10
420	Management Suspense A		5
440	Management Suspense		15
450	Management Suspense **Note:** Used to send the return to ERS Rejects Function and/or LB&I review for processing of the Elective Payment Election (EPE) and Credit Transfers for processing under the Inflation Reduction Act of 2022.		20
460	Management Suspense **Note:** Used to send the return to ERS Rejects Function for processing of the "Section 965" for Tax Period 201712 through 202012.	Section 965, Treatment of Deferred Foreign Income upon Transition to Participation Exemption System of Taxation (Tax Period 201712 through 202012).	25
480	Early Filed Suspense	Early filed return.	150
610	Renumber - Non-Remittance	• Mis-batched return (e.g., Form 1065 is found in a Form 1120-S batch of work).	0
611	Renumber - Remittance	• Mis-batched return (e.g., Form 1065 is found in a Form 1120-S batch of work).	0

650	International	• An International return, processed in Ogden Submission Processing Campus (OSPC).	0

Reminder: Beginning with tax returns for periods ending 12-31-2007 and later, Form 2553, Election by a Small Business Corporation, may be filed as an attachment to Form 1120-S requesting to be considered an S Corporation. Edit Action Code (AC) 347 when a Form 2553 is attached to Form 1120-S or taxpayer shows "Revenue Procedure (Rev. Proc.) 2013-30" or "Rev. Proc. 2007-62" on Form 1120-S.

(8) For more information and applicable Action Codes, see IRM 3.12.38.4.4, Error Resolution System (ERS) Action Codes, and the exhibit in IRM 3.12.38-1, Action Codes.

IRM 3.11.217.35(4)(5) - Updated the column references from (d) to (e) and (e) to (f) to match the Form 4136.

(4) If Fuel Tax Credit is claimed on Page 1, Form 1120-S and Form 4136 is attached, perfect Column (e) as necessary. Column (e) must equal Line 17 of Form 4136. If perfection is not possible, correspond.

(5) Code and Edit is **no longer required to renumber the lines on prior year Form 4136 to current year format**. Column (d), Amount of credit, is transcribed using the corresponding Credit Reference Number (CRN) in Column (f).

Exhibit 3.11.217-2 - Updated the Return Due Date for tax period November 2026.

Tax Period	Return Due Date (weekends and holidays considered) # █████ #	Extended Due Date - 6 months (weekends and holidays considered)
Jan. 2024	4-16-2024	# ████ #	10-15-2024
Feb. 2024	5-15-2024	# ████ #	11-15-2024
Mar. 2024	6-17-2024	# ████ #	12-16-2024
Apr. 2024	7-15-2024	# ████ #	1-15-2025

May 2024	8-15-2024	# ▮▮▮▮ #	2-18-2025
Jun. 2024	9-16-2024	# ▮▮▮▮ #	3-17-2025
Jul. 2024	10-15-2024	# ▮▮▮▮ #	4-15-2025
Aug. 2024	11-15-2024	# ▮▮▮▮ #	5-15-2025
Sept. 2024	12-16-2024	# ▮▮▮▮ #	6-16-2025
Oct. 2024	1-15-2025	# ▮▮▮▮ #	7-15-2025
Nov. 2024	2-18-2025	# ▮▮▮▮ #	8-15-2025
Dec. 2024	3-17-2025	# ▮▮▮▮ #	9-15-2025
Jan. 2025	4-15-2025	# ▮▮▮▮ #	10-15-2025
Feb. 2025	5-15-2025	# ▮▮▮▮ #	11-17-2025
Mar. 2025	6-16-2025	# ▮▮▮▮ #	12-15-2025
Apr. 2025	7-15-2025	# ▮▮▮▮ #	1-15-2026
May 2025	8-15-2025	# ▮▮▮▮ #	2-17-2026
June 2025	9-15-2025	# ▮▮▮▮ #	3-16-2026
July 2025	10-15-2025	# ▮▮▮▮ #	4-15-2026
Aug. 2025	11-17-2025	# ▮▮▮▮ #	5-15-2026

Sep. 2025	12-15-2025	# ████████ #	6-15-2026
Oct. 2025	1-15-2026	# ████████ #	7-15-2026
Nov. 2025	2-17-2026	# ████████ #	8-17-2026
Dec. 2025	3-16-2026	# ████████ #	9-15-2026
Jan. 2026	4-15-2026	# ████████ #	10-15-2026
Feb. 2026	5-15-2026	# ████████ #	11-16-2026
Mar. 2026	6-16-2026	# ████████ #	12-15-2026
Apr. 2026	7-15-2026	# ████████ #	1-15-2027
May 2026	8-17-2026	# ████████ #	2-16-2027
June 2026	9-15-2026	# ████████ #	3-15-2027
July 2026	10-15-2026	# ████████ #	4-15-2027
Aug. 2026	11-16-2026	# ████████ #	5-17-2027
Sep. 2026	12-15-2026	# ████████ #	6-15-2027
Oct. 2026	1-15-2027	# ████████ #	7-15-2027
Nov. 2026	2-16-2027	# ████████ #	8-16-2027
Dec. 2026	3-15-2027	# ████████ #	9-15-2027

Exhibit 3.11.217-3 - Updated forwarding information on Forms 843, 1138 and 1139 per IRM 21.1.7-17, Forms Routing Guide.

   a. Review all attachments to the return before the return can be considered processable.

   b. Only detach attachments when specifically instructed.

     Note: Consider a return or document an "Original" if it has an original signature or is stamped "Process as Original".

   c. Edit Action Trail(s) (e.g., **2848 detached** or similar language) in the lower left margin going vertically up the side of the return.

   d. Edit the name and EIN (if not present) on the detached document. Also, edit the return received date (e.g., Rec'd MM/DD/YY) in the lower left margin of the detached document before routing.

   e. Follow general guidelines below for each attachment:

Form/Document	Detach	Descriptions/Action
Adjustment - Request for Adjustment to another document	Yes	o Route to appropriate function. o Attachment must contain Name, Address, EIN, and Received Date. Edit if missing.

IRC 965, Transition Tax Statement (or similar 965 statement)
 	
Note: Additional Form 965 series below.
	No	o Edit Computer Condition Code "J" **and** Action Code 460 (Management Suspense) on the return and continue processing.
		
		Caution: Do **not** correspond on Section 965 Returns. ERS will take care of any correspondence needed.
		
		   o See IRM 3.11.217.2.11, Section 965 Returns (201712 through 202012), for more information.
		
		   o See IRM 3.11.217.3.1, Action Codes, for more information.

		o See IRM 3.11.217.14.7, CCC "J" - Section 965 Tax, for more information.
		o See IRM 3.11.217.24.3, Schedule K, Line 10 - Other Income (Loss), for more information.
		o See IRM 3.11.217.24.4, Schedule K, Line 12d - Other Deductions, for more information.
		o See IRM 3.11.217.24.11, Schedule K, Line 14r - Other Foreign Tax Information, for more information.
		o See IRM 3.11.217.24.13, Schedule K, Line 17d - Other items and amounts, for more information.
		o See IRM 3.0.101, Schedule K-1 Processing, for complete instructions to edit and process Schedule K-1.
CP 259, CP 959, (Spanish version) Master File Generated 1st TDI Notice **Note:** Do not route to Statute Control Unit for clearance. See IRM 3.11.217.3.7, Statute Returns, for more information.	No	**Correspondence is attached or taxpayer's response shows:** o Taxpayer disagrees that they must file the return. o Only page one of the return is attached. o Employer Identification Number (EIN) on notice does not match EIN on return. o Return requested on notice not the same as return submitted.

		o Taxpayer asking question(s) or requesting the IRS take action(s) on their account.
		
		o Case involves any other IRS action(s) C&E not trained to complete.
		
		Then, Route to Compliance Services Collection Operations (CSCO). Use return address on Computer Paragraph (CP) notice:
		
		    o Brookhaven - Mail Stop #662
		
		    o Memphis - Mail Stop #81
		
		    o Philadelphia - 4-N31.142
		
		If none of the above apply, correspondence or written response to the notice is not attached, and/or, "599" is notated:
		
		1. Move the notice to the back of the return.
		
		2. Continue processing the return.
		
		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.

CP 259 A through H Master File Generated 1st TDI Notice	No	Route to: Ogden Submission Processing Campus (OSPC) BMF Entity Mail Stop 6273
CP 504/504B Final Notice - Balance Due	No	1. Place Computer Paragraph (CP) 504/CP 504B to the front of the return. 2. Route notice and return to Accounts Management (AM).

CP 518 Delinquency Notice	No	**Correspondence is attached or taxpayer's response shows:**
Note: Do not route to Statute Control Unit for clearance. See IRM 3.11.217.3.7, Statute Returns, for more information.		o Taxpayer disagrees that they must file the return.
		o Only page one of the return is attached.
		o Employer Identification Number (EIN) on notice does not match EIN on return.
		o Return requested on notice not the same as return submitted.
		o Taxpayer asking question(s) or requesting the IRS take action(s) on their account.
		o Case involves any other IRS action(s) C&E not trained to complete.
		Then, Route to Compliance Services Collection Operations (CSCO). Use return address on Computer Paragraph (CP) notice:
		o Brookhaven - Mail Stop #662
		o Memphis - Mail Stop #81
		o Philadelphia - 4-N31.142
		If none of the above apply, correspondence or written response to the notice is not attached, and/or, "599" is notated:
		1. Move the notice to the back of the return.
		2. Continue processing the return.
		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.
Letter 112C, Letter 282C, Letter 2255C, or Letter 2284C **Note:** Do not route to Statute Control Unit for clearance. See IRM 3.11.217.3.7, Statute Returns, for more information.	No	1. Identify which organization initiated the letter to the taxpayer (e.g., What organization signed the letter?). 2. Route letters initiated by Accounts Management (AM) to Accounts Maintenance Research (AMRH): - Ogden - Mail Stop 6712 - Kansas City - Mail Stop N2 6800 3. Route letters initiated by Collections as follows: 1. **If** correspondence is attached or taxpayer's response shows any of the following: - Taxpayer disagrees that they must file the return. - Only page one of the return is attached. - Employer Identification Number (EIN) on letter does not match EIN on return. - Return requested on letter not the same as return submitted. - Taxpayer asking question(s) or

		requesting the IRS take action(s) on their account.
		- Case involves any other IRS action(s) C&E not trained to complete.
		Then, Route to Compliance Services Collection Operations (CSCO). Use return address on letter:
		- Brookhaven - Mail Stop #662
		- Memphis - Mail Stop #81
		- Philadelphia - 4-N31.142
		2.　　**If** none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated:
		Then, Move the letter to the back of the return and continue processing the return.
		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 2030 Initial Letter Issued to Request Verification for Unreported Income, Deductions, Payment and/or Credits on BMF Income Tax Returns Matched to Payer Information Documents Procedures	No	1.　　Place Letter 2030 to the front of return. 2.　　Route letter and return to BMF Automated Underreporter (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 Procedures	No	1. Place Letter 2531 to the front of return. 2. Route letter and return to BMF Automated Underreporter (AUR) in Compliance.
Includes tax liability for **Multiple** Tax Periods or Types of Tax	No	○ **Unnumbered Return** - Prepare a dummy return if possible; otherwise, **correspond**. ○ **Numbered Return** - Route to Rejects.
Other Tax Returns (original signature)	Yes	1. Edit the received date to the detached return. 2. Route to appropriate function, unless specifically directed otherwise. **Exception:** Returns attached to a consolidated return will **not** be detached. Conversion of Form 1120 to Form 1120-S will **not** be detached. See IRM 3.11.217.4.2, **Conversion of Form 1120 to Form 1120-S** for more information.
Statement establishing Election to be subject to the Tonnage Tax Regime - Sect 1354	No	Route a copy of the election to:**:** **Brenda E. Sarini,** **Internal Revenue Agent** **1719 C Route 10** **Parsippany, New Jersey** **07054-4507**
Petitions in opposition of tax law provisions	Yes **Note:** Do not edit an action trail when detaching a petition.	Route to: IRS # ███████ # 1111 Constitution Avenue, NW Washington, DC 20224

Pro Forma Form 1120 (Form 1120 with a notation of "Pro Forma", "Pro Forma Form 1120", "Pro Forma Form 1120 New York State", or similar statement is notated on the return) for New York State	No	No action required.
Prompt Assessment/Prompt Determination Request	Yes/No	See Form 4810, Request for Prompt Assessment Under Internal Revenue Code Section 6501(d), information below.

Statement establishing **Reasonable Cause** for delinquent filing	No	1. Issue Letter 1382C, Penalty Removal Request Incomplete.
		
		Exception: Do not send Letter 1382C, Penalty Removal Request Incomplete, if the taxpayer has notated "Late filed return due to CCH software outage" or similar language.
		
		2. Continue editing the return.
		
		3. See the following IRM references for more information:
		
		    ▪ IRM 3.11.217.14.2, CCC "D" - Reasonable Cause for Failing to Pay Timely
		
		    ▪ IRM 3.11.217.14.12 CCC "R" - Reasonable Cause for Failing to Timely File Return

Remittance found	No	Immediately hand-carry return and remittance to supervisor.
Request for e-file Waiver Statement notating: "Form 1120-S e-file Waiver Request"	Yes/No	○ **Yes - Ogden** - Route request to: Mail Stop 1057. ○ **No - Kansas City** - Fax request to: 877-477-0575.

Request for Form 8109 Deposit Slips, or Coupon Books	No	No action required.
Request for Forms or Schedules	No	o **If requesting current year forms:** 1. Prepare Form 4190, Order Form for Tax Forms and Publications. 2. Forward to National Distribution Center (NDC) for processing. o **If requesting prior year forms:** 1. Prepare Form 6112, Prior Year Tax Products Order Form. 2. Forward to National Distribution Center (NDC) for processing. **Note:** Use the write-in sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.
Request for Acknowledgement	No	No action required.
Request for Installment Agreement	Yes	Route as follows: o **Ogden** - Route to Collections Mail Stop 5500. o **Kansas City** - Route to Mail Stop P4 5000.
Request for Information or Inquiries	Yes	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 action.
Request for Money Transfer	Yes/No	o **Yes** - If the taxpayer notates "Transfer of Money" (or similar

		language) **FROM** the return you are processing:
		
		1. Edit CCC "X" to freeze overpayment.
		
		2. Detach Transfer of Money request.
		
		3. Prepare Form 3465, Adjustment Request, and:
		
		    ▪ Indicate in the "Routing" box "Adjustments".
		
		    ▪ Notate the requested action in the "Remarks" box.
		
		4. Attach Form 3465, Adjustment Request, to the Transfer of Money request and route to Accounts Management (AM).
		
		5. Continue editing the return.
		
		    ○ **No** - the taxpayer notates "Transfer of Money" (or similar language) **TO** the return you are processing:
		
		1. Prepare Form 3465, Adjustment Request, and:
		
		    ▪ Indicate in the "Routing" box "Rejects".
		
		    ▪ Notate "See attached money transfer request" in the "Remarks" box.
		
		2. Edit Action Code 450 to route the request to Rejects.

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.
Indication of **Final** return	No	- Edit CCC "F". - See IRM 3.11.217.14.4, Computer Condition Code "F" - Final Return.
Notices - Payment Agreement or Disagreement with notice amount		Follow local Submission Processing Campus procedures. May involve inputting a STAUP and routing attachment to another function.
SS-4 Application for Employer Identification Number	Yes/No	**Yes - Original** - Route to Entity Control. **No - Copy** - No action required.
Schedule D (Form 1120-S) Capital Gains and Losses and Built-in Gains	No	- Place in sequence order. - See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S, and IRM 3.11.217.30, Schedule D (Form 1120-S) - Capital Gains and Losses and Built-in Gains.
Schedule F (Form 1040) Profit or Loss From Farming	No	- Possible Salary and Wage Code "1". - See IRM 3.11.217.17.3, Salary and Wage Code.
Schedule K-1, Form 1120-S Shareholder's Share of Income, Credits, Deductions, etc.	Yes	1. Detach Schedules K-1 for current year (TY2025) and two preceding years (TY2024 and TY2023). 2. **Always** detach Schedules K-1 for future years.

		3. See IRM 3.0.101, Schedule K-1 Processing, for complete instructions to edit and process Schedule K-1.
		
		4. See the following IRM references for further instructions regarding Schedule K-1:
		
		    ▪ IRM 3.11.217.2.11, Section 965 Returns (201712 through 202012), and
		
		    ▪ IRM 3.11.217.12, Number of Shareholders - Page 1, Line I.
		
		    ▪ IRM 3.11.217.13.4, Tax Preference Code, and
		
		    ▪ IRM 3.11.217.13.6, Form 8611, Recapture of Low-Income Housing Credit, and
		
		    ▪ IRM 3.11.217.14.22, CCC "9" - Low-Income Housing Forms, and
		
		    ▪ IRM 3.11.217.17.17, Line 22 (Line 21 in 2022 prior year form revision)- Ordinary Income, and
		
		    ▪ IRM 3.11.217.24, Schedule K - Shareholders' Pro Rata Share Items, and
		
		    ▪ IRM 3.11.217.45, Schedule K-1.

Schedule M-3 (Form 1120-S) Net Income (Loss)	No	○ Edit CCC "B". See IRM 3.11.217.14.1, CCC "B" - Schedule M-3.

Reconciliation for S Corporations With Total Assets of $10 Million or More		○ Edit Audit Code "8". See IRM 3.11.217.13.1, Audit Codes.
Schedule N (Form 1120) Foreign Operations of U.S. Corporations	No	○ Place in sequence order if significant entries are present. ○ See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S. ○ See IRM 3.11.217.27, Schedule N (Form 1120) - Foreign Operations of U.S. Corporations. ○ Edit Audit Code "2" if Questions 1a, 3, 4a (2019 and prior revisions), 5, or 7a are answered "Yes". ○ See IRM 3.11.217.13.1, Audit Codes.
Form 56 Notice Concerning Fiduciary Relationship	Yes	1. Edit received date. 2. Route to Entity Control.
Form 433-B Collection Information Statement for Businesses	Yes	Route as follows: ○ **Ogden** - Route to Collections Mail Stop 5500. ○ **Kansas City** - Route to Mail Stop P4 5000
Form 433-D Installment Agreement	Yes Parts 1, 2, or 3	Route as follows: ○ **Ogden** - Route to Collections Mail Stop 5500. ○ **Kansas City** - Route to Mail Stop P4 5000. **Caution:** If Parts 2 and/or 3 are present, leave attached to Part 1 when routing.

Form 637
Application for Registration
(For Certain Excise Tax Activities)
	Yes/No	o **Yes - TC 150 has not posted** to the tax module:
		
		1. Edit received date.
		
		2. Route Form 637 to:
		Kansas City Submission Processing Campus (KCSPC), Excise
		Mail Stop 5701G
		
		    o **No - TC 150 has posted** to the tax module:
		    Route Form 637 and the return to:
		    Kansas City Submission Processing Campus (KCSPC), Excise
		    Mail Stop 5701G

Form 843
Claim for Refund and Request for Abatement
	Yes	1. Edit received date.
		
		2. Route to ICT.
		
		    ▪ Kansas City - Stop 6525
		
		    ▪ Ogden - Stop 6552

Form 851 Affiliations Schedule	No	No action required.
Form 911 Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)	Yes	Route to Taxpayer Advocate Service (TAS).
Form 926 Return by a U.S. Transferor of Property to a Foreign Corporation	No	o Edit Audit Code "2" in the left margin near Line 9 (Deductions area). o See IRM 3.11.217.13.1, Audit Codes.
Form 965, Inclusion of Deferred	No	o For Tax Years 201712 through 202012, edit Computer

Foreign Income Upon Transition to Participation Exemption System; **Form 965**, Schedule A, U.S. Shareholder's Section 965(a) Inclusion Amount; **Form 965**, Schedule B, Deferred Foreign Income Corporation's Earnings and Profits (E&P); **Form 965**, Schedule C, U.S. Shareholder's Aggregate Foreign Earnings and Profits Deficit; **Form 965**, Schedule D, U.S. Shareholder's Aggregate Foreign Cash Position; **Form 965**, Schedule E, U.S. Shareholder's Aggregate Foreign Cash Position - Detail; **Form 965**, Schedule F, Foreign Taxes Deemed Paid by Domestic Corporation; **Form 965**, Schedule G, Foreign Taxes Deemed Paid by Domestic Corporation for U.S. Shareholder Tax Year Ending in 2017; **Form 965** Schedule H, Disallowance of Foreign Tax Credit and Amounts Reported on Forms 1116 and 1118; **Form 965-B**, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts		Condition Code "J" **and** Action Code 460 (Management Suspense) on the return and continue processing.
		
		 Caution: Do **not** correspond on Section 965 Returns. ERS will take care of any correspondence needed.
		
		     o See IRM 3.11.217.2.11, Section 965 Returns (201712 through 202012), for more information.
		
		     o See IRM 3.11.217.3.1, Action Codes, for more information.
		
		     o See IRM 3.11.217.14.7, CCC "J" - Section 965 Tax, for more information.
		
		     o See IRM 3.11.217.24.3, Schedule K, Line 10 - Other income (loss), for more information.
		
		     o See IRM 3.11.217.24.4, Schedule K, Line 12d - Other deductions, for more information.
		
		     o See IRM 3.11.217.24.11 ,, Line 14r - Other foreign tax information, for more information.
		
		     o See IRM 3.0.101, Schedule K-1 Processing, for complete instructions to edit and process Schedule K-1.

Form 966 Corporate Dissolution or Liquidation	Yes/No	1.　　**Yes** - Qualified Sub chapter S Subsidiary (QSSS), Consolidation, or subsidiary is shown: 　　　　▪　Route to Entity Control. 2.　　**No** - No indication of items above: 　　　　▪　Possible CCC "F" 　　　　▪　IRM 3.11.217.14.4, CCC "F" - Final Return.
Form 1042 Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Yes	○　**Ogden** - Route to Receipt and Control. ○　**Kansas City** - Route to Ogden Submission Processing Campus (OSPC).
Form 1042-S Foreign Person's U.S. Source Income Subject to Withholding	No	No action required.
Form 1096 Annual Summary and Transmittal of U.S. Information Returns	Yes	Route to Receipt and Control.
Form 1099 Information Return of Income and Payments (Copy A only)	Yes	Route to Receipt and Control.
Form 1120-POL U.S. Income Tax Return for Certain Political Organizations	Yes	○　**Ogden** - Route to Receipt and Control (R&C). ○　**Kansas City** - Route to Ogden Submission Processing Campus (OSPC).
Form 1120-X Amended U.S. Corporation Income Tax Return	No	Give entire return to the Lead.

Form 1125-A Cost of Goods Sold	No	o Place Form 1125-A in sequence order if significant entries are present. o See IRM 3.11.217.34, Form 1125-A, Cost of Goods Sold.
Form 1128 Application to Adopt, Change, or Retain a Tax Year	No	See IRM 3.11.217.6.4, Short Period - Editing Proof of Entitlement. a. **Not Approved** ▪ See IRM 3.11.217.6.6, Short Period Returns - Editing a Disapproved Application-Form 1128 b. **No indication of Approval or Disapproval** ▪ See IRM 3.11.217.6.7, Short Period Returns - Editing Form 1128 With No Indication of Approval or Disapproval.
Form 1138 Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback	Yes	1. Edit received date. 2. Route toICT. ▪ Kansas City - Stop 6525 ▪ Ogden - Stop 6552
Form 1139 Corporation Application for Tentative Refund	Yes	1. Edit received date. 2. Route to ICT. ▪ Kansas City - Stop 6525 ▪ Ogden - Stop 6552
Form 2220 Underpayment of Estimated Tax by Corporations	No	o Conditions may require CCC "8".

		o May need to edit Form 2220, Line 38 to Form 1120-S, Line 25, if no entry is present. o See IRM 3.11.217.14.21, CCC 8 - Waiver of Estimated Tax Penalty, and IRM 3.11.217.18.10, Line 25 - Estimated Tax Penalty.
Form 2553 Election by a Small Business Corporation	No	o Possible Action Code 347. **Note:** Action Code 347 is used to route Form 1120-S to Entity Control. o See IRM 3.11.217.3.1, Action Codes, for more information.
Form 2848 Power of Attorney and Declaration of Representative	Yes/No	Route as follows: a. **Yes** - o **Ogden** - Route to Mail Stop 6737. o **Kansas City** - Route to: Internal Revenue Service 5333 Getwell Road Mail Stop 8423 Memphis, TN 38118 b. **No** - No action is required if a "General Power of Attorney", "Durable Power of Attorney", or "Tax Information Authorization" is submitted on any document other than Form 2848 or Form 8821.
Form 3115 Application for Change in Accounting Method	Yes/No	o Edit Audit Code "6". See IRM 3.11.217.13.1, Audit Codes. o **The original Form 3115** stays with the return. o If a **duplicate** Form 3115 is present, and Part I **is** completed, then route one

		copy to: Internal Revenue Service M/S 6111 Ogden, UT 84201 For Private Delivery Carriers: Internal Revenue Service 1973 N Rulon White Blvd. M/S 6111 Ogden, UT 84201 o If a **duplicate** Form 3115 is present, and Part I is **not** completed route one copy to: Internal Revenue Service CC:PA:LPD:DRU P.O. Box 7604 Ben Franklin Station Washington, DC 20044 For Private Delivery Carriers: Internal Revenue Service Attn: CC:PA:LPD:DRU Room 5336 1111 Constitution Ave., NW Washington, DC 20224 o **Duplicate** Form 3115 attached to a subsidiary must also be pulled and routed to the address above. Original stays with return.
Form 3520 Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts	Yes/No	a. **Yes** - If Form 3520 has an original signature: o **Ogden** - Route to Receipt and Control (R&C). o **Kansas City** - Route to Ogden Submission

		Processing Campus (OSPC).
		b. **No** - If Form 3520 does not have an original signature, leave attached.
Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (Under Section 6048(b))	Yes	o **Ogden** - Route to Receipt and Control (R&C). o **Kansas City** - Route to Ogden Submission Processing Campus (OSPC).
Form 3753 Manual Refund Posting Voucher	No	o Edit CCC "O". o See IRM 3.11.217.14.10, CCC "O" - Module Freeze.
Form 3800 General Business Credit	No	o Place in sequence order. o See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S. o See IRM 3.11.217.39, Form 3800 - General Business Credit (202301 and later).
Form 3949 Information Report Referral	Yes	1. Route Form 3949 according to Page 2 of Form 3949 to CI, Exam, Disclosure, etc., following local procedures. 2. Continue processing the return.
Form 3949-A Information Referral	Yes	Route as follows: Ogden - o Route Form 3949-A to Receipt & Control. o Continue processing the return. Kansas City - o Route Form 3949-A to Ogden Service Center.

		o Continue processing the return.
Form 4136 Credit for Federal Tax Paid on Fuels	No	o Perfect necessary lines. Place Form 4136, Credit for Federal Tax Paid on Fuels, in sequence order. o See IRM 3.11.217.35, Form 4136 - Credit for Federal Tax Paid on Fuels.
Form 4251 Return Charge-Out	No	o No action required. o May be an indication **not** to correspond for Schedule K-1. o IRM 3.11.217.45, Schedule K-1.
Form 4255 Certain Credit Recapture, Excessive Payments, and Penalties	No	o Place in sequence order. o See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S. o See IRM 3.11.217.44, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties (202401 and later).
Form 4466 Corporation Application for Quick Refund of Overpayment of Estimated Tax	No	No action required.
Form 4626 Alternative Minimum Tax - Corporations, for tax periods ending November 30, 2018 (201811) and prior	No	o Tax Cuts and Jobs Act (TCJA) of 2017 - P.L. 115-97 (H.R. 1), Section 12001 repeals the corporate alternative minimum tax (Form 4626). o Possible Tax Preference Code.

		o If required, edit the code as "4 - 1" in the left margin near Line 9 (Deductions area). o See IRM 3.11.217.13.4, Tax Preference Code.
Form 4684 Casualties and Thefts	No	No action required.
Form 4797 Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))	No	o Place in sequence order if significant entries are present on Line 1b or Line 1c (2021 and later form revisions). o See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S. o Support for Form 1120-S, Line 4. o See IRM 3.11.217.16.3, Line 4 - Net Gain/Loss and IRM 3.11.217.31, Form 4797, Sales of Business Property.

Form 4810
Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)
	Yes/No	a. **Yes - TC 150 Not Posted:**
		
		    o **Unnumbered and Numbered** - Route a copy of the return and original Form 4810 to the Examination Function. Process the original return.
		
		    o See IRM 3.11.217.3.10, Prompt Assessment or Prompt Determination - Form 4810.
		
		b. **No - TC 150 Posted:**
		
		    o **Unnumbered** - Route Form 4810 and

		return to the Examination Function. o **Numbered** - Edit Action Code 370.
Form 4835 Farm Rental Income and Expenses (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)	No	o Possible Salary and Wage Code. o See IRM 3.11.217.17.3, Salary and Wage Code.
Form 5471 Schedule E, Income, War Profits, and Excess Profits Taxes Paid or Accrued	No	o Possible Return Processing Code (RPC) "A". o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.
Form 5471, Schedule G-1, Cost Sharing Arrangement,	No	Possible Return Processing Code (RPC) **G**. See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.
Form 5471 Schedule H, Current Earnings and Profits	No	o Possible Return Processing Code (RPC) "B". o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.
Form 5471 Schedule I-1, Information for Global Intangible Low-Taxed Income	No	o Possible Return Processing Code (RPC) "C". o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.
Form 5471 Schedule P, Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations	No	o Possible Return Processing Code (RPC) "D". o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.
Form 5471 Information Return of U.S.	No	a. Edit Audit Code "2" in the left margin near Line 9 (Deductions

Persons With Respect To Certain Foreign Corporations **(Including 5471 Schedules J, M, N and O)**		area). See IRM 3.11.217.13.1, Audit Codes. b. Edit the Number of Forms 5471 to Line 4b of Schedule N. c. Dummy a Schedule N if not present and edit the number of Forms 5471 to Line 4b. d. See IRM 3.11.217.27.4, Schedule N (Form 1120), Line 4 - Form 5471, Controlled Foreign Corporation. .
Form 5472 Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)	No	○ Edit Audit Code "2" in the left margin near Line 9 (Deductions area). ○ See IRM 3.11.217.13.1, Audit Codes. ○ Possible Return Processing Code (RPC) "H". See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.

Form 5500
Annual Return/Report of Employee Benefit Plan
	Yes	a. Route to the appropriate area or Submission Processing Campus.
		
		b. Attach Form 4227, Intra-SC Reject or Routing Slip, with the following information:
		
		    ○ Type of return
		
		    ○ DLN
		
		    ○ Received date
		
		    ○ Notation of either "original" or "substitute" return

Form 5713 International Boycott Report	No		o Keep original and copy attached. o Edit Audit Code "2" if **both** questions on Form 5713, Line 7(f), are answered "Yes". o Edit Audit Code "7" if **both** questions on Form 5713, Line 7(f) are **not** answered "Yes". o See IRM 3.11.217.13.1, Audit Codes.
Form 5792 Request for IDRS Generated Refund (IGR)	No		o Possible CCC "O". o See IRM 3.11.217.14.10, CCC "O" - Module Freeze.
Form 5884-B New Hire Retention Credit	No		o The status of Form 5884-B, New Hire Retention Credit, is historical and was valid March 19, 2010, to December 31, 2010 (Tax Periods 2010 and 2011).
Form 6252 Installment Sale Income	No		o Edit Installment Sale Indicator Code in the left margin near Line 9 (Deductions area). o See IRM 3.11.217.13.3, Installment Sale Indicator for more information. o Place in sequence order if significant entries are present. o See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S. o See IRM 3.11.217.42 Form 6252, Installment Sale Income, for more information.

Form 6478 Biofuel Producer Credit (Alcohol and Cellulosic Biofuel Fuels Credit for **2012 - 2007)**	No	a. Compare Form 6478 with Form 1120-S, Schedule K, Line 13f. b. See IRM 3.11.217.24.7, Schedule K, Line 13f, - Biofuel Producer Credit.
Form 6781 Gains and Losses from Section 1256 Contracts and Straddles	No	o Edit CCC "I". o See IRM 3.11.217.14.6, CCC "I" - Tax Straddles and Future Contracts (Form 6781).
Form 7004 Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns	Yes/No	o **Yes** - If Form 7004 is for other than the tax return or tax period being filed, route to Receipt and Control. o **No** - If Form 7004 is for the tax return it is attached.
Form 7204, Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement	No	a. Edit RPC "L". b. See IRM 3.11.217.13.7, Return Processing Codes (RPC).
Form 7205, Energy Efficient Commercial Buildings Deduction.	No	a. Edit RPC "M". b. See IRM 3.11.217.13.7, Return Processing Codes (RPC). c. IRM 3.11.217.17.14, Line 19 - Energy Efficient Commercial Buildings Deduction (Form 7205) (202301 and later).
Form 8027 Employer's Annual Information Return of Tip Income and Allocated Tips **Form 8027-T** Transmittal for Form 8027	Yes	o **Ogden** - Route to Receipt and Control (R&C). o **Kansas City** - Route to Ogden Submission Processing Campus (OSPC).

Form 8050 Direct Deposit of Corporate Tax Refund	No	- Place in sequence order if entries are present. - Continue processing the return. - See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S.
Form 8082 Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	No	- Edit Audit Code "1" in the left margin near Line 9 (Deductions area). - See IRM 3.11.217.13.1, Audit Codes.
Form 8275 Disclosure Statement Form 8275-R Regulation Disclosure Statement	No	- Edit Audit Code "1" in the left margin near Line 9 (Deductions area). - See IRM 3.11.217.13.1, Audit Codes.
Form 8283 Noncash Charitable Contributions	No	a. Edit Audit Code "C" if either: - Page 1, Part I, Question 2b, Qualified conservation contribution, is checked, - Box 2b(1), Certified historic structure, is checked **or** - Line 3, column (h), Qualified conservation contribution relevant basis, has an entry. b. See IRM 3.11.217.13.1, Audit Codes.
Form 8288 U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests	Original - Yes	**Ogden** - Route to Code and Edit Foreign/FIRPTA Team.

		o **Kansas City** - Route to Ogden Submission Processing Campus (OSPC).
Form 8288 U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests	Copy - No	No action required.
Form 8288-A Statement of Withholding on Certain Dispositions by Foreign Persons	No	o **Ogden** - Route to Code and Edit Foreign/FIRPTA Team. o **Kansas City** - Route to Ogden Submission Processing Campus (OSPC).
Form 8288-B Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests	Original - Yes	o **Ogden** - Route to Code and Edit Foreign/FIRPTA Team. o **Kansas City** - Route to Ogden Submission Processing Campus (OSPC).
Form 8288-B Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests	Copy - No	No action required.
Form 8404 Interest Charge on DISC-Related Deferred Tax Liability	Yes	o **Ogden** - Route to Kansas City Submission Processing Campus (KCSPC). o **Kansas City** - Route to Receipt and Control (R&C).
Form 8586 Low-Income Housing Credit	No	o Possible CCC "9". o See IRM 3.11.217.14.22, CCC "9" - Low-Income Housing Forms. o Follow editing procedures in IRM 3.11.217.13.5, Form

		8586, Low-Income Housing Credit.
Form 8594 Asset Acquisition Statement Under Section 1060	No	o Edit Audit Code "3" if Form 8594 has an amount **#** ▆▆▆▆▆▆▆▆ **#** in Box 3. o See IRM 3.11.217.13.1, Audit Codes.
Form 8609 Low-Income Housing Credit Allocation and Certification **Form 8609-A** (prior year Form 8609 Schedule A) Annual Statement for Low-Income Housing Credit	No	o Edit CCC "9". o See IRM 3.11.217.14.22, CCC "9" - Low-Income Housing Forms.
Form 8611 Recapture of Low-Income Housing Credit	No	a. Edit Line 14, Form 8611 in the left margin near Line 9 (Deductions area). b. Edit as "6 -" followed by the credit amount. c. Follow editing procedures in IRM 3.11.217.13.6, Form 8611, Recapture of Low-Income Housing Credit. d. Edit CCC "9". e. See IRM 3.11.217.14.22, CCC "9" - Low-Income Housing Forms.
Form 8621 Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	No	o Edit Audit Code "2" if Form 8621, Part V (Distributions From and Dispositions of Stock of a Section 1291 Fund), Lines 15a through Line 16f has an entry **#** ▆▆▆▆▆ ▆▆ **#** . o Edit Audit Code "7" if Form 8621, Part V (Distributions From and Dispositions of Stock of a Section 1291 Fund),

		Lines 15a through Line 16f has an entry **#** ███████ █████████ .
		o See IRM 3.11.217.13.1, Audit Codes.
Form 8697 (Refund) Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	Yes	If Form 8697, Part I, Line 9 or Form 8697, Part II, Line 10 shows a refund, then do the following: 170. Edit tax period, EIN, and received date on Form 8697, if not already present. 171. Route to Accounts Management (AM).
Form 8716 Election To Have a Tax Year Other Than a Required Tax Year	No	See IRM 3.11.217.6.4 Short Period - Editing Proof of Entitlement.
Form 8752 Required Payment or Refund Under Section 7519	Yes/No	**KCSPC and OSPC:** **Yes: Original** - Route to Receipt and Control. **No: Copy** - No action required.
Form 8821 Tax Information Authorization	Yes/No	Route as follows: a. **Yes** - o **Ogden** - Route to Mail Stop 6737. o **Kansas City** - Route to: Internal Revenue Service 5333 Getwell Road Mail Stop 8423 Memphis, TN 38118 b. **No** - No action is required if a "General Power of Attorney", "Durable Power of Attorney", or "Tax Information Authorization" is submitted on any document other than Form 2848 or Form 8821.

| Form 8822
Change of Address, or

Form 8822-B
Change of Address or
Responsible Party -
Business | Yes/No | a. **Yes** - If any of the following applies:

    o Mailing address information is different,

    o Location address is listed on Form 8822/8822-B, Line 7,

    o An entry is listed on Form 8822-B, Lines 8 or 9,

Then detach Form 8822 or Form 8822-B and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.

b.   **No** - If all the following applies:

    o Mailing address information is the same,

    o No location address is listed on Form 8822/8822-B, Line 7,

    o No entry on Form 8822-B, Lines 8 or 9,

Then take no action.

c.   See IRM 3.11.217.5.6(3), Entity Perfection-Domestic Addresses, for more information.

Note: A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business. |
| **Form 8824**
Like-Kind Exchanges (and section 1043 conflict-of-interest sales) | No | o If Form 8824 is attached, edit CCC "1".

    o See IRM 3.11.217.14.18, CCC "1" - Like-Kind Exchanges. |

Form 8825 Rental Real Estate Income and Expenses of a Partnership or an S Corporation	No		o Place in sequence order if significant entries are present. o See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S. o Form 8825 - Compute Line 2, Columns A through H and enter on Line 18a of Form 8825. o See IRM 3.11.217.28, Form 8825 - Rental Real Estate Income and Expenses of a Partnership or an S Corporation.
Form 8832 Entity Classification Election	No		o Edit Audit Code "2" if Form 8832 is attached **and** Box 6(d), (e), or (f) is checked. o See IRM 3.11.217.13.1, Audit Codes.
Form 8833 Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	No		o Edit CCC "L". o See IRM 3.11.217.14.8, CCC "L" - Treaty Based Positions. o Edit Audit Code "2" in the left margin near Line 9 (Deductions area). o See IRM 3.11.217.13.1, Audit Codes.
Form 8858 Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FB)	No		o Edit Audit Code "2" in the left margin near Line 9 (Deductions area). o See IRM 3.11.217.13.1, Audit Codes.

Form 8865 Return of U.S. Persons With Respect to Certain Foreign Partnerships	No	o Edit Audit Code "2" in the left margin near Line 9 (Deductions area). o See IRM 3.11.217.13.1, Audit Codes. o Edit the number of Forms 8865 to Line 2 of the Schedule N. o Dummy a Schedule N if not present and edit the number of Forms 8865 to Line 2. o See IRM 3.11.217.27.3, Schedule N (Form 1120), Line 3 - Form 8865 Question.
Form 8865 Schedule G, Statement of Application of the Gain Deferred Method Under Section 721(c)	No	o Possible Return Processing Code (RPC) "E". o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.
Form 8865 Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c)	No	o Possible Return Processing Code (RPC) "F". o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.
Form 8866 (Refund) Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method	Yes	If Form 8866, Line 9 shows a refund, then do the following: a. Edit tax period, EIN, and received date on Form 8866, if not already present. b. Route to Accounts Management (AM).
Form 8866 (Balance Due) Interest Computation Under the Look-Back Method for Property Depreciated Under	No	No action required.

the Income Forecast Method		
Form 8869 Qualified Subchapter S Subsidiary Election	Yes/No	o **Yes - Original** - Route to Entity Control. o **No - Copy** - If a copy is present, or a Form 8869 is stamped "IRS Accepted", "IRS Approved", (or similar language), then no action is required.
Form 8870 Information Return for Transfers Associated With Certain Personal Benefit Contracts (Under section 170(f)(10))	Yes	Route to: EO Entity IRS Ogden Campus Mail Stop 6273
Form 8871 Political Organization Notice of Section 527 Status	Yes	Route to Receipt and Control to be re-batched.
Form 8872 Political Organization Report of Contributions and Expenditures	Yes	Route to Receipt and Control to be re-batched.
Form 8873 Extraterritorial Income Exclusion	No	a. Edit the number of Form(s) 8873 attached to Line 7b, Schedule N. b. See IRM 3.11.217.27.8, Schedule N (Form 1120), Line 7b - Number of Forms 8873. c. Edit the total of Line 52 of all attached Form 8873 to Line 7c, Schedule N. d. Dummy a Schedule N if not present and edit the number of Forms 8873 to Line 7b and edit the total amount from Line 52, Form 8873 to Line 7c, Schedule N.

		e. See IRM 3.11.217.27.9, Schedule N (Form 1120), Line 7c - Total Extraterritorial Income Exclusion. f. Input Command Code (CC) REQ77 / FRM77 with IDRS Transaction Code (TC) "971" and appropriate IDRS Action Code depending on which election was made. g. See IRM 3.11.217.29, Form 8873, Extraterritorial Income Exclusion.
Form 8875 Taxable REIT Subsidiary Election (Under section 856(I)(1) of the Internal Revenue Code)	Yes/No	**KCSPC and OSPC:** **Yes: Original** - Route to OSPC BMF Entity - Mail Stop 6273. **No: Copy** - No action required. **Note:** Form 8875 is processed at **OSPC only**.
Form 8883 Asset Allocation Statement Under Section 338	No	- Edit CCC "S" if Form 8883 is attached. - See IRM 3.11.217.14.13, CCC "S" - Form 8883, Asset Allocation Statement Under Section 338. - Edit Audit Code "3" if Form 8883 has an amount of **#** ▮▮▮▮▮▮▮ **#** in Box 5a. - See IRM 3.11.217.13.1, Audit Codes.
Form 8886 Reportable Transaction Disclosure Statement	No	- Edit CCC "T". - See IRM 3.11.217.14.14, CCC "T" - Form 8886, Reportable Transaction Disclosure Statement. - Edit Audit Code "1" if Form 8886 is attached.

		o See IRM 3.11.217.13.1, Audit Codes.
Form 8913 Credit for Federal Telephone Excise Tax Paid Only Tax Return	No	This credit was used for tax periods 200612 - 200711.
Form 8936, Schedule A, Clean Vehicle Credit Amount	No	o Place in sequence order. o See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S. o See IRM 3.11.217.43, Form 8936, Schedule A, - Clean Vehicle Credit Amount (202301 and later) for more information.
Form 8938 Statement of Specified Foreign Financial Assets	No	o Edit CCC "2" if Form 8938, Statement of Specified Foreign Financial Assets, is attached to Form 1120-S. See IRM 3.11.217.14.19, CCC "2" - Form 8938, Statement of Specified Foreign Financial Assets. o See IRM 3.11.217.27.10, Schedule N (Form 1120), Line 8 - Statement of Specified Foreign Financial Assets, and IRM 3.11.217.46, Form 8938, Statement of Specified Foreign Financial Assets, for more information. o Place in sequence order. See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S.

Form 8941 Credit for Small Employer Health Insurance Premiums	No		o Place in sequence order if significant entries are present.
			o See IRM 3.11.217.15.1, Sequence of Return - 1120-S, and IRM 3.11.217.37, Form 8941 - Credit for Small Employer Health Insurance Premiums.
Form 8949 Sales and Other Dispositions of Capital Assets	No	Edit CCC "M" when:	o Tax period ending is 201712 and later, **and**
			o Form 8949, Sales and Other Dispositions of Capital Assets, contains a code "Z" and/or "Y" in Column (f).
			o See IRM 3.11.217.14.9, CCC "M" - Form 8949 Sales and Other Dispositions of Capital Assets.
			o Place in sequence order if significant entries are present.
			o See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S.
Form 8990 Limitation on Business Interest Expense Under Section 163(j)	No		o Possible Return Processing Code (RPC) "7".
			o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.
Form 8992 U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	No		o Possible Return Processing Code (RPC) "2".
			o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.

Form 8994 Employer Credit for Paid Family and Medical Leave	No	o Possible Return Processing Code (RPC) "4". o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.
Form 8996 Qualified Opportunity Fund	No	o Possible Return Processing Code (RPC) "6". o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information. o Place in sequence order if significant entries are present. o See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S. o See IRM 3.11.217.23.2, Form 8996 - Qualified Opportunity Fund Checkbox, for more information.
Form 8997 Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	No	o Possible Return Processing Code (RPC) "9". o See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information. o Place in sequence order if significant entries are present. o See IRM 3.11.217.15.1, Sequence of Return - Form 1120-S.
Form 9465 Installment Agreement Request	Yes	Route as follows: o **Ogden** - Route to Collections Mail Stop 5500. o **Kansas City** - Route to Mail Stop P4 5000.

Form 12857 Refund Transfer Posting Voucher	No	o Possible CCC "O". o See IRM 3.11.217.14.10, CCC "O" - Module Freeze.

Form 14039-B
Business Identity Theft Affidavit
	No	a. If a specific function is indicated by the envelope address or an IRS CP notice or an IRS letter:
		
		    o Place the Form 14039-B on top of the return and
		
		    o Route Form 14039-B and the return to the specific function
		
		b. If Ogden or Kansas City receives a Form SS-4, Application for Employer Identification Number, and Form 14039-B, route the returns to:
		Internal Revenue Service
		Ogden BMF Entity.
		Mail Stop 6273
		Ogden, UT 84201
		
		c. For the following returns:
		
		    o Loose Form 14039-B
		
		    o No correspondence attached (e.g., no IRS CP notice or IRS letter)
		
		    o The envelope is not addressed to a specific function
		
		Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT).
		
		    o Ogden - Mail Stop 6552
		
		    o Kansas City - Mail Stop C1 6525

Form 14157 Return Preparer Complaint	Yes	Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308
Schedule K-2 Shareholders' Pro Rata Share Items - International	No	Added to Mail Routing Guide for information purpose only.
Schedule K-3 Shareholders' Share of Income, Deductions, Credits, etc. - International	No	Added to Mail Routing Guide for information purpose only.