

IRM PROCEDURAL UPDATE

DATE: 04/11/2024

NUMBER: wi-03-0424-0510

SUBJECT: Procedure Clarification

AFFECTED IRM(s)/SUBSECTION(s): 3.11.217.17.14

CHANGE(s):

IRM 3.11.217.17.14(4) - Deleted instruction to correspond for consistency.

(1) Accept taxpayer's entry.

(2) For prior years, Line 19 was used for other deductions.

(3) Edit RPC "M" if Form 7205 is attached. See IRM 3.11.217.13.7, Return Processing Code (RPC), for more information.