

## **IRM PROCEDURAL UPDATE**

**DATE: 04/14/2026**

**NUMBER: ts-03-0426-0442**

**SUBJECT: Error Code 180 Correction Procedures Updated**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.251**

**CHANGE(s):**

**IRM 3.12.251.32.38(5) - Added correction procedures if the entry in Field 08PY2 matches the underprint in Field 08PYM.**

(5) If the tax period is 202401 and later, GTSEC 08 and verify transcription. If the entry in Field 08PY2 matches the underprint in Field 08PYM, enter the credit amount in Field 08SCV.

**IRM 3.12.251.42.3.17(1) - Corrected the Qualified Opportunity Zone Field name to 03Q12.**

(1) Field 03Q12 is transcribed from Form 1120-REIT, Schedule K, Line 12.