

IRM PROCEDURAL UPDATE

DATE: 05/10/2024

NUMBER: ts-03-0524-0630

SUBJECT: Error Code 664 Correction Procedures

AFFECTED IRM(s)/SUBSECTION(s): 3.12.217.20.32

CHANGE(s):

IRM 3.12.217.20.32(3) b) - Added instructions If Fields 231BI, 231GI, 241OI, or 241XI are blank enter the amount from 231BH, 231GH, 241OH or 241XH.

(3) Correction Procedures:

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. If Fields 231BI, 231GI, 241OI, or 241XI are blank enter the amount from 231BH, 231GH, 241OH or 241XH.
- c. The taxpayer will attach Form 3800 General Business Credit, and report their EPE credit on Form 1120-S, Line 24d.
- d. If the sum of Form 3800 column (e) and (f), for any credit claimed in Part III, is # [REDACTED] #, correspond using Letter 118C for the supporting form (unless it's apparent that Code & Edit has already done so).
- e. If a math error is present and transcription is correct, then send TPNC 73.
- f. TPNC 73 and TPNC 90 are the only valid Notice Codes for Error Code 664. See Exhibit 3.12.217-24, Taxpayer Notice Codes, for more information.