

## IRM PROCEDURAL UPDATE

**DATE: 05/10/2024**

**NUMBER: ts-03-0524-0633**

**SUBJECT: Taxpayer Services Update; Error Code 731 Correction Procedures**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.15**

**CHANGE(s):**

**IRM 3.12.15.19.25(3) b - Added procedures for Fields 231BI, 231GI, 241OI & 241XI when the fields are blank.**

### **(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. Compare the displayed fields with the return and attachments. If incorrect overlay the screen with the correct information.
- d. The taxpayer will attach Form 3800 General Business Credit, and report their EPE credit on Form 1065, Line 29.
- e. If Form 3800, General Business Credit, is not attached and the EPE credit claimed on Form 1065, Line 29 is # [REDACTED] # then SSPND with Action Code 211 and correspond using Letter 1355C.
- f. If a discrepancy of # [REDACTED] # between the taxpayer's figures and the computer's figures still exists after all the actions for math verification have been taken and all the necessary corrections have been made send TPNC 73.
- g. Valid TPNCs For EC 731 are 73.

**Exhibit 3.12.15-24 - Added Taxpayer Services (TS) and a Note about Wage and Investment (W&I) changing to Taxpayer Services. Removed Wage and Investment information.**

For Terms, Definitions and acronyms see the following tables:

#### **Interpretation Words**

<b>Word</b>	<b>Definition</b>	<b>Example</b>
Fair	Accurate and professional service to all persons without	Taxpayers have the right to expect a fair and just tax system

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	regard to personal bias.	
Significant Characters	Any character other than zero or blank.	For example: There are any intervening blanks between significant characters.
Usually	The exceptions when something is not required or what would create the unusual circumstance.	Nominee returns usually contain only partnership entity information with a statement notating the partnership is a nominee and is not required to file.
Timely	The time frame to consider what is or is not timely.	Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.

### Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
ACA	Affordable Care Act
ADP	Automated Data Processing
AFD	Alpha/Numeric Field Designator
AM	Accounts Management
APO	Army Post office
AUR	Automated Underreporter
BBA	Bipartisan Budget Act of 2015
BEA	Bureau of Economic Analysis
BMF	Business Master File
BOB	Block Out of Balance
C&E	Code and Edit
CCC	Computer Condition Code
CDP	Collection Due Process
CFR	Code of Federal Regulations
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CL	Clear Field
C/O	Care of
CP	Computer Paragraph
DBA	Doing Business As
DPE	Deemed Payment Election
DLN	Document Locator Number
DPO	Diplomatic Post Office
DPO	Document Perfection Operation
EEFax	Enterprise Electronic Fax
E-File	Electronically File
e.g.	For Example
EIF	Entity Index File
EIN	Employer Identification Number
EOCU	EO Compliance Unit

EPE	Elective Payment Election
EPMF	Employee Plan Master File
ERS	Error Resolution System
etc.	Et Cetera
Exam	Examination
FAX	Facsimile
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTF	Failure To File
FYM	Fiscal Year Month
GDP	Gross Domestic Product
HIRE	Hiring Incentives to Restore Employment Act
ICS	Integrated Collection System
ID	Identification or Identity
IDRS	Integrated Document Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
ISRP	Integrated Submission and Remittance Processing
ITIN	RS Individual Taxpayer Identification Number
KCSPC	Kansas City Submission Processing Center
LB&I	Large Business and International
LIHC	Low Income Housing Credit
LLC	Limited liability Company
LLLT	Limited liability Land Trust
LLP	Limited Liability Partner
LP	Limited Partnership
MeF	Modernized Electronic Filing
MFT	Master File Tax
MMDDYY	Month Month Day Day Year Year
Mod IEIN	Modernized Internet EIN
MT	Merge To
NAICS	North America Industry Classification System
NAP	National Account profile
NDC	National Distribution Center
NMF	Non-Master File
N/A	Not Applicable
OC	Other Country
OID	Original Issue Discount
OLE	On-Line Entity
OSPC	Ogden Submission Processing Center
PBA	Principal Business Activity

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PDS	Private Delivery Service
POA	Power of Attorney
P.O.	Post Office
PRP	Program Requirements Package
PTIN	Preparer Tax Identification Number
PTP	Publicly Traded Partnership
QSSS	Qualified Subchapter S Subsidiary
QTD	Qualifying Therapeutic Discovery Project
R&C	Receipt and Control
RDD	Return Due Date
Rec'd	Received
Rev. Proc.	Revenue Procedure
RMIT	Remittance
RO	Revenue officer
RRA98	Restructuring and Reform Act of 1998
SB/SE	Small Business & Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SERP	Servicewide Electronic Research Program (SERP)
SFR	Substitute for Return
SLA	Service Level Agreement
SOI	Statistics of Income
SP	Submission Processing
SR	Short Record
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TE	Tax Examiner
TEFRA	Tax Equity and Fiscal Responsibility Act
TE/GE	Tax Exempt & Government Entities
TETR <b>Note:</b> TETR is no longer applicable and was used for tax periods 200612 to 200711.	Telephone Excise Tax Refund
TIA	Tax Information Authorization
TPE	Tax Period Ending
TPNC	Tax Payer Notice Code
TRA	Tax Reform Act
TS	Taxpayer Services <b>Note:</b> April 2024, Wage and Investment (W&I) changed to Taxpayer Services.
TY	Tax Year
UBO	Unincorporated Business Organization
UCC	Uniform Commercial Code

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U.S.	United States
USPS	United States Postal Service
ZIP	Zone Improvement Plan

**IRM 3.12.15 revised throughout to update organizational title from Wage and Investment (W&I) to Taxpayer Services (TS).**