

IRM PROCEDURAL UPDATE

DATE: 05/10/2024

NUMBER: ts-03-0524-0635

SUBJECT: Taxpayer Services Update; Form 3800 Editing Procedures

AFFECTED IRM(s)/SUBSECTION(s): 3.11.15

CHANGE(s):

IRM 3.11.15.37(3) and (4) - Added editing procedures for Form 3800, lines 1b, 1g, 1o & 1x column (i) when the fields are blank and column (h) has an entry.

(3) If the taxpayer has an entry in column (h) on lines 1b, 1g, 1o or 1x and column (i) is blank, arrow the taxpayers entry from column (h) to column (i).

(4) The following lines are transcribed from Form 3800.

Form 3800, Part III, Line	Credit Form	Form Title	Column(s) transcribed
1b	Form 7207	Advanced Manufacturing Production Credit	b, g, h, i, j
1d	Form 3468, Part III	Investment Credit	b, g, j
1f	Form 8835, Part II	Renewable Electricity Production Credit	b, g, j
1g	Form 7210	Clean Hydrogen Production Credit	b, g, h, i, j
1o	Form 3468, Part IV	Investment Credit	b, h, i, j
1s	Form 8911, Part II	Alternative Fuel Vehicle Refueling Property Credit	b, g, j
1u	Form 7213, Part II	Nuclear Power Production Credit	b, g, j
1x	Form 8933	Carbon Oxide Sequestration Credit	b, g, h, i, j
1aa	Form 8936, Part V	Clean Vehicle Credits	b, j
4a	Form 3468, Part VI	Investment Credit	b, g, j
4e	Form 8835, Part II	Renewable Electricity Production Credit	b, g, j

Exhibit 3.11.15-1 - 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

Word	Definition	Example
Fair	Accurate and professional service to all persons without regard to personal bias.	Taxpayers have the right to expect a fair and just tax system
Significant entry	Any entry other than zero or blank.	For example: If line 1 has a significant entry. Edit CCC A.
Usually	The exceptions when something is not required or what would create the unusual circumstance.	Nominee returns usually have 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
AMRH	Accounts Maintenance Research
ADP	Automated Data Processing
AM	Accounts Management
APO	Army Post Office
AUR	Automated Underreporter
BMF	Business Master File
C&E	Code and Edit
CCC	Computer Condition Code
CDP	Collection Due Process
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
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
EIN	Employer Identification Number
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
GPP	General Purpose Program
ICS	Integrated Collection System
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
ITIN	IRS Individual Taxpayer Identification Number
IMF	Individual Master File
IRC	Internal Revenue Code
IRS	Internal Revenue Service
KCSPC	Kansas City Submission Processing Center
LB&I	Large Business and International
LLC	Limited liability Company
LLLT	Limited liability Land Trust
LLP	Limited Liability Partner
MCC	Martinsburg Computing Center
MeF	Modernized Electronic Filing
MFT	Master File Tax
MMDDYY	Month Month Day Day Year Year
NAICS	North American Industry Classification System
NDC	National Distribution Center
NMF	Non-Master File
N/A	Not Applicable
NDC	National Distribution Center
OC	Other Country
OID	Original Issue Discount
OSPC	Ogden Submission Processing Center
PBA	Principal Business Activity
PDS	Private Delivery Service
POA	Power of Attorney
PTIN	Preparer Tax Identification Number
P.O.	Post Office
QSSS	Qualified Subchapter S Subsidiary
PTP	Publicly Traded Partnership

R&C	Receipt and Control
Rec'd	Received
Rev. Proc.	Revenue Procedure
RO	Revenue Officer
RPC	Return Processing Code
RRA98	Restructuring and Reform Act of 1998
SB/SE	Small Business and 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
TCC	Tennessee Computing Center
TE	Tax Examiner
TEFRA	Tax Equity and Fiscal Responsibility Act
TE/GE	Tax Exempt and Government Entities
TETR	Telephone Excise Tax Refund
TIA	Tax Information Authorization
TPE	Tax Period Ending
TS	Taxpayer Services Note: April 2024, Wage and Investment (W&I) changed to Taxpayer Services.
TY	Tax Year
UCC	Uniform Commercial Code
U.S.	United States
USPS	United States Postal Service
ZIP	Zone Improvement Plan

IRM 3.11.15 revised throughout to update organizational title from Wage and Investment (W&I) to Taxpayer Services (TS).