

IRM PROCEDURAL UPDATE

DATE: 05/05/2023

NUMBER: wi-03-0523-0593

SUBJECT: Correction of CCC Editing Order and Tax Year Being Processed

AFFECTED IRM(s)/SUBSECTION(s): 3.21.19

CHANGE(s):

IRM 3.21.19.12(1) Deleted incorrect wording for tax year being processed.

(1) The instructions in the following sections are for the processing of current year Form 3520.

IRM 3.21.19.14(1) Corrected the order the Computer Condition Codes (CCC) are edited on the return.

(1) Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer. Edit the needed CCC's in the order in which they are found.