IRM PROCEDURAL UPDATE

DATE: 01/04/2024

NUMBER: wi-03-0124-0042

SUBJECT: 2024 Start-Up Changes

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

CHANGE(s):

IRM 3.12.15.2.16(3) 1 - Updated Field name to 01RPC.

- (3) When a return is identified with a "Elective Payment Election", and Code and Edit (C&E) has not done so, do the following:
 - 1. Enter "J" in Field 01RPC.
 - 2. Place a flag at the top of the return and attach the "IRA22EPE/TRE Reminder" sheet under the entity portion of the return.

Note: P&A will provide the pre-printed reminders for ERS to use.

- 3. Suspend with Action Code "450".
- 4. Sign the DLN out of the block using Form 1332, Block and Selection Record.
- 5. Give the return to the lead. The lead will place the return in the designated area for LB&I review.

IRM 3.12.15.4.7(4) - Updated Final return location to Line G of the Form 1065.

(4) Computer Condition Codes (CCCs) are assigned by tax examiners or are computer generated. Presence of one of the following Computer Condition Codes initiates action as explained below. Listed below are the valid Computer Condition Codes for Form 1065.

CCC	Description					
Α	Date Business Started is blank.					
В	Schedule M-3 is attached or Line J is checked "Yes".					
D	Partnership gave Reasonable Cause for Failure to Pay Penalty Note: C & E has been instructed not to edit this Computer Condition Code unless instructed by Compliance on a Secured or Prepared return, or from Form 13133, Expedite Processing Cycle.					
F	 Final return (Line G on Form 1065 is checked) Nominee return. Accepted Section 761(a) election. 					

Γ	
	Deceased
	Dissolved
	Liquidation
	Out-of-Business
	• IRC 501(c)(3)
	• IRC 708(b)(1)(B)
	Filed in accordance with Rev. Proc. 2003-84
	Amended, corrected or superseding return.
	anishasa, sanisasa si saparsaanig ratanin
G	Note: CCC "G" is invalid if any other CCC is present except "S" "T"
	"W" and/or "3" and must have a Received Date.
I	Tax Period is 198106 or later and Form 6781, Gains and Losses from
	Section 1256 Contracts and Straddles, is attached.
	Input J in Field 01CCC when any of the following are present:
	"Section 965" or "965 Tax" (or similar language) notated on the
	return, attachments, or statements, or
	 IRC 965 Transition Tax Statement (or similar statement)
	attached to the return, or
J	 A significant entry is present on Schedule K, lines 11 and/or
J	13d, with the notation "Section 965" (or similar language).
	·
	Note: A significant entry is defined as any amount other than
	zero.
	 See IRM 3.12.15.2.15.5, Section 965 Returns.
	3 Occ II (W 6.12.16.2.16.6, Occiden 500 Neturns.
	Taxpayer writes "Section 6114 Election" on the return or Form 8833,
L	Treaty-Based Return Position Disclosure Under IRC 6114 or IRC
L	
	7701(b), is attached.
	Form 8949 (Sales and Other Dispositions of Capital Assets),
	Opportunity Zone
	4 000 11411 1146 7 7 7 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2
	1. CCC "M" is valid for Tax Periods 201712 and later. A Field Error
	will display if Tax Period is before 201712 and CCC "M" is
	present. Verify the Tax Period and make corrections as needed.
	2. Enter "M" in Field 01CCC when,
	o Tax Period is 201712 and later, and
M	 Form 8949, Sales and Other Dispositions of Capital
	Assets, contains a code "Z" and/or code "Y" in column
	(f).
	· ·
	Note: Tax Cuts and Jobs Act of 2017, P.L. 115-97 (H.R. 1), Section
	13823, Opportunity Zones. Taxpayers who elect to defer gain on the
	sale of an asset by investing in an Opportunity Zone Fund will show
	they are deferring the gain by entering code "Z" and/or code "Y" in
	column (f).

0	Manual Refund/Settlement Freeze						
Q-	Form 8913, Credit for Filing Telephone Excise Tax Paid - This field is						
Reserved	no longer used, but is still in ERS programming.						
for future	Note: This credit was used for tax periods 200612 to 200711.						
use.	·						
R	 There is an indication such as "DO NOT ASSESS FAILURE TO FILE PENALTY" on a secured return annotated with "599" "IRC 6032" or "Common Trust" is notated by the partnership Partnership's electronic return was rejected and the postmark on the mailed is within 10 calendar days of rejection notification. The return is not received by the original return due date # # and there is no indication of any income, deductions, credits or partnership states it's inactive. Form 13133, Expedite Processing Cycle, is attached and Examination shows application of the Condition Code Note: If Rev. Proc. 84-35 (10 or fewer partners) is notated on the return or on an attachment to the return, treat as a reason given by the partnership for delay in filing the return, Letter 1382C should be issued. Reminder: All returns with an "R" Code must have an IRS Received 						
	Date. If not present, enter the IRS Received Date.						
S	Form 8883, Asset Allocation Statement Under Section 338, is attached.						
Т	Form 8886, Reportable Transaction Disclosure Statement, is attached. Form 8886 is valid for Tax Periods 201301 and later. Note: Form 8886 replaces Form 8271, Investor Reporting of Tax Shelter Registration Number. Form 8271 was valid for Tax Periods 200711 and before.						
W	Record cleared by Statute Control Unit.						
x	 Prevents the refund of prepaid credits or credit offset on publicly traded partnerships. Prevents the refund if Form 8697 or Form 8866 is attached and a dollar amount (interest due) is written by the Taxpayer in the bottom margin of Form 1065. Prevents the refund of repayment of the Qualified Therapeutic Credit (QTDP). If Form 4255 is attached, See IRM 3.12.15.1. 						
Υ	Return was filed for a Short Period due to a change in accounting period.						
1	Form 8824, Like-Kind Exchanges, is attached.						
2	Form 8938, Statement of Specified Foreign Financial Assets, is attached.						

3	Correspondence Received Date - reply is missing, incomplete or notice
	was undeliverable.
4	IRC 6020(b)
5	 Box A, Principal Business Activity is notated with COMMON TRUST FUND, COMMON TRUST or NAICS Code 525920 IRC 6032 Common Trust Fund or similar notations marked within margins of Form 1065. Note: CCC "5" is valid with CCC "A", "B", "F", "R", "W", "4", "6" and/or "9" only.
6	Suppresses the Failure to File on Correct Media Penalty when a Form 1065 is filed with 100 partners or more and any of the following conditions are present: • Inactive return • IRC 501d religious organization • Nominee Return • Substitute for Return (SFR) • Re-entry/re-input returns that have previously been e-filed. Note: CCC "6" is valid with CCC A, B, "F", "R", "W," "4", "5", "8" and/or "9" only. Note: CCC "6" is not necessary on MEF/e-filed returns.
7	Reasonable Cause for failure to file a delinquent return was considered and denied.
8	IRC 761(a) Note: CCC "8" is valid with CCC "A", "B", "F", "R", "W", "4", "6" and/or "9" only.
9	Foreign Partnership (OSPC only) Note: Address on the return is foreign.

Final Return Designation

Form 100	65			U.S. Retur	n of Partne	ership Income		OMB	No. 1545-012	23
For cale		For caler	ndar year	2023, or tax year begin	ıning	, 2023, ending	, 20			
Department of the Internal Revenue			Got	o www.irs.gov/Form		ons and the latest info		- 4	025	
A Principal busi	iness activity	1	Name of p	partnership				D Employ	yer identification r	number
B Principal produ	luct or service	Type or	Number,	street, and room or suite	no. If a P.O. box, see	instructions.		E Date	business star	ted
C Business code number Print			City or to	wn, state or province, cou	untry, and ZIP or forei	gn postal code		(see ii	F Total assets (see instructions)	
H Check ac		ethod: (1	1) 🗌 Ca	ish (2) 🗌 A	ccrual (3)	Name change (4) Other (specify):ny time during the tax y				
J Check if S K Check if p	Schedules (partnership:	C and M-3 (1) A	3 are att Aggregat	ached	n 465 at-risk purpos	es (2) Grouped ac	ivities for section 4		activity purp	oses
						a through 23 below.			nformation	
9	Gross rece	onde enl	ld (attac	h Form 1125-A)		nces	_	1c		
9	Gross pro	oous sui ofit Subt	IO (alla) tract lin	e 2 from line 1c	01CCC			3		
						trusts (attach statem		4		
ပ္ကို 5								5		
= 6				1 4797, Part II, line	17 (attach Form 4	1797)		6		
7	Other inc	ame (lac								
DRAF*	T		ss) (atta	U.S.		Partnership In	come	7	OMB No	o. 1545-0123
Form	T m 106	5		U.S. endar year 2023, or tax y	Return of P		ing 12-31	, 20 23.		1545-0123 23
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IRM 3.12.15.8.1(2) - Updated address change location to Box "4" of the Form 1065.

- (2) Section 05 will be present if any the following conditions exist:
 - Has an address change.
 - Form 1065, page 1, Line G, Box "4" is checked to show an address change.

IRM 3.12.15.9.3(3) - Updated five field references to Field 06LPC and removed reference to Figure 8 from (a).

(3) Correction Procedures:

- a. Correct coding and transcription errors. If Field 06LPC was transcribed incorrectly, enter the correct code from Schedule B, Line 1.
- b. Determine the correct code as follows:

If	Then
The "Domestic General Partnership" box is checked	Enter "1" in Field 06LPC.
The "Domestic Limited Partnership" box is checked	Enter "2" in Field 06LPC.
The "Domestic Limited Liability Company" box is	Enter "3" in Field 06LPC.
checked	
The "Domestic Limited Liability Partnership" box is	Enter "4" in Field 06LPC.
checked	
The "Foreign Partnership" box is checked	Enter "5" in Field 06LPC.
The "Other" box is checked	Enter "6" in Field 06LPC.
Multiple boxes are checked	Enter code for the first box
	checked.
No box is checked	Leave blank.

IRM 3.12.15.9.18(3) - Added reference to Figure 3.12.15-8, Foreign Partner Code Field.

(3) Correction Procedures:

If	Then
Field 06FPC was	Enter the correct Foreign Partner Code from Schedule B,
transcribed incorrectly,	Line 14. See Figure 3.12.15-8, Foreign Partner Code Filed (06FPC)
The "Yes" box is	1. Enter "1" in Field 06FPC.
checked,	2. Verify "2" is present in Field 01ADC.
	3. If not present, enter "2" in Field 01ADC.
The "No" box is checked,	Enter "2" in Field 06FPC.
Both boxes are checked,	Enter "3" in Field 06FPC.
	Leave Field 06FPC blank.
checked,	

	Foreign Partner Code (1065 pg. 3)	
	adjustments for all partners and a partnership must also attach a statement showing the computation and allocation of the basis adjustment. See instructions	
11	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year)	
12	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	
13	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions	
14	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partners	6FPC
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return	
16a b	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions If "Yes," did you or will you file required Form(s) 1099?	
17	Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations,	

IRM 3.12.15.10.5(2) - Updated Field name to 07L27.

- (2) Invalid Conditions: Field 07L27 is invalid if:
 - Tax period is before 202301.
 - Field is other then all numeric or blank.
 - Field length is more than 15 characters.
 - Field is negative.

IRM 3.12.15.10.9(3) - Updated the Line number to 32.

(3) Line 32 is Overpayment Amount and will always be negative.

IRM 3.12.15.11.5(1) - Updated Line numbers to Line 1b and 1c.

(1) Field 101B and Field 101C must be entered if Form 4797, Lines 1b and 1c has an entry.

IRM 3.12.15.11.16(1) - Updated Field names and Line numbers.

(1) Fields 10116, 10117, 10119 and 1010 are transcribed from Form 8996, Part II, Lines, 7, 8, 10 and 11.

IRM 3.12.15.15(4) - Updated column locations in the If/Then chart.

(4) Listed below are the fields displayed in Sections 23-25 of Form 3800.

Section 23

Field	Filed	Field Title	Positive/Negative	Location Form
Designator	Length			3800, Part III
231BB	12	Form 7207 (registration number	N/A	Line 1b, column b
231BG	15	Form 7207 (Credit Transfer Election Amount	+/-	Line 1b, column g
231BH	15	Form 7207 (Gross Elective Payment Election)	+	Line 1b, column h
231BI	15	Form 7207 (Net elective payment election amount)	+	Line 1b, column I
231BJ	12	Form 7207 (Net GBC - Add columns e, f, g - i)	+	Line 1b, column j
231DB	12	Form 3468 Part III, Line 1 (registration number)	N/A	Line 1d, column b
231DG	15	Form 3468 Part III, Line 1 (Credit Transfer Election amount)	+	Line 1d, column g
231DJ	15	Form 3468, Part III, Line 1 (Net GBC - Add columns e, f, g - i)	+	Line 1d, column j
231FB	12		N/A	Line 1f, column b
231FG	15	Form 8835, Part II (Credit Transfer Election amount)	+	Line 1f, column g
231FJ	15	Form 8835, Part II (Net GMC - Add columns e, f, g - i)	+	Line 1f, column j
231GB	12	Form 7210, (registration number)	N/A	Line 1g, column b
231GG	15	Form 7210 (Credit Transfer Election amount)	+/-	Line 1g, column g
231GH	15	Form 7210 (Gross Elective Payment Election)	+	Line 1g, column h
231GI	15	Form 7210 (Net elective payment election)	+	Line 1g, column I
231GJ	15	Form 7210 (Net GBC - Add columns e, f, g - i)	+	Line 1g, column j

Section 24

Section 24	Eigld	Field Title	Dogitivo/Nogotico	Loostion
Field Designator	Field Length	Field Title	Positive/Negative	Location on Form 3800, Part III
241OB	12	Form 3468, Part IV (registration number)	N/A	Line 1o, column b
241OH	15	Form 3468 (Gross Elective Payment Election)	+	Line 1o, column h
241OI	15	Form 3468 (Net elective payment election)	+	Line 1o, column I
241OJ	15	Form 3468, Part IV (Net GBC - Add columns e, f, g - i)	+	Line 1o, column j
241SB	15	Form 8911, part II (registration number)	N/A	Line 1s, column b
241SG	15	Form 8911, Part II (Credit transfer Election amount)	+	Line 1s, column g
241SJ	15	Form 8911, Part II (Net GBC - Add columns e, f, g - i)	+	Line 1s, column j
241UB	12	Form 7213, Part II (registration number)	N/A	Line 1u, column b
241UG	15	Form 7213, Part II (Credit Transfer Election amount)	+	Line 1u, column g
241UJ	15	Form 7213, Part II (Net GBC - Add columns e, f, g - i)	+	Line 1u, column j
241XB	12	Form 8933 (registration number)	N/A	Line 1x, column b
241XG	15	Form 8933 (Credit Transfer Election amount)	+/-	Line 1x, column g
241XH	15	Form 8933 (Gross Elective Payment Election)	+	Line 1x, column h
241XI	15	Form 8933 (Net elective payment election mount	+	Line 1x, column I
241XJ	15	Form 8933 Add columns e, f, g - I	+	Line 1x, column

Section 25

Field	Field	Field Title	Positive/Negative	Location on Form
Designator	Length			3800, Part III
25AAB	12	Form 8936, Part V (registration number)	N/A	Line 1aa, column b
25AAJ	15	From 8936, Part V (Net GBC - Add columns e. f. g - i)	+	Line 1aa, column j
254AB	12	Form 3468, Part IV (registration number)	N/A	Line 4a, column b
254AG	15	Form 3468, Part IV (Credit Transfer Election amount)	+	Line 4a, column g
254AJ	15	Form 3468, part IV (Net GBC - Add columns e, f, f - i)	+	Line 4a, column j
254EB	12	Form 8835, Part II (registration number)	N/A	Line 4e, column b
254EG	15	Form 8835, Part II (Credit Transfer Election amount)	+	Line 4e, column g
254EJ	15	Form 8835, Part II (Net GBC - Add columns e, f, g - i)	+	Line 4e, column j
25IND	1	Indicator that Part V, column b, has significant date		Part V Indicator "1" edited right margin Line 1zz

IRM 3.12.15.19.2(3) i- Changed MODI-EIN to Mod IEIN and added multiple EIN prefixes.

(3) Correction Procedures:

a. Before taking any steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This ensures any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the remainder of the correction procedures.

Note: When corrections are made to Field 01EIN, the computer will validate the entries with the NAP and reset the On-Line Entity (OLE) indicators correctly upon transmitting the ERS screen.

- b. Correct all misplaced entries, coding and transcription errors.
- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- d. Refer to all the following research instructions in this error code before taking any action.

e. If Field 01NC and the Name on the return or attachments are the same but differ from the underprint in Field 01NC, research IDRS using Command Code INOLES to determine the correct Name.

If	Then
The Name on the return or attachment	Bring up underprint.
matches the Name Control on INOLES,	
	Research IDRS using Command
different from the Name on the return or	Code NAMEB/NAMEE for a new
attachment,	EIN.

f. If a new EIN is found, verify the Name Control using IDRS Command Code (CC) INOLES.

If	Then
The Name Control on INOLES matches the Name on the return or attachment,	 Ensure the entity information matches the return. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. Enter the new EIN on the return. When the EIN is changed from the one the taxpayer used, send Letter 3875C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return. Ensure the entity information matches the return.
	Note: Do not send Letter 3875C when: • Three or less digits of the EIN are transposed, different or missing, or • The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-111111), or
	 INOLES shows the account has been "merged to" or "merged from", or The TIN on the return is the taxpayer's SSN (check CC INOLEG)
Multiple EINs are found,	SSPND with Action Code 320 to Entity Control. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation "MULTIPLE EINs".
INOLES shows a "Merge To" (MT) EIN,	Research the "MT" EIN on Command Code INOLES.
The "MT" EIN matches the entity on the return or attachment,	Enter the "MT" EIN in Field 01EIN and on the return. Note: Do not send Letter 3875C on MT EIN cases.

The "MT" EIN does	SSPND with Action Code 320 to Entity Control.
not match the	-
entity on the return	
or attachment,	

g. If the Name on the return or attachment does not agree with the Name Control on INOLES or there is an indication of a name change on **Form 1065 (Line G, Box (3))**, research IDRS using Command Code ENMOD for a new name.

If	Then
The Name Control on ENMOD matches the Name on the return or attachment,	Enter "C" in the Clear Code field.
The Name Control on ENMOD or INOLES does not match the Name on the return or attachment,	 SSPND with Action Code 320 to route the return to Entity Control. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation "NO RECORD".

h. If the Name change has not been made, research IDRS using Command Code ENMOD for a pending TC 013.

If	Then
A pending TC 013 is present,	Enter "C" in the Clear Code field.
A pending TC 013 is not present,	 SSPND with Action Code 320 to route to Entity Control. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation "REQUEST NAME CHANGE (TC 013)".

i. The Name Control for EINs with the prefix **20**, **26**, **27**, **45**, **46**, **47**, **81**, **82**, **83**, **84**, **85**, **86**, **87**, **88**, **92**, **or 93** will be the first four characters of the Primary Name line. These EINs were assigned by the Modernized Internet EIN (Mod IEIN) application for partnerships at www.irs.gov.

Exhibit 3.12.15-1 - Added Form 1065, Page 6 with designated fields.

Text Only Link

orm 1	065 (2023)						Page
Analy	sis of Net Income	(Loss) per Retu	ırn				
1	Net income (loss).			ugh 11. From the	e result, subtract t	he sum of	
	Schedule K, lines 1					1	
2	Analysis by	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
а	partner type: General partners		(active)	(passive)		Organization	14011iii lee/ Otriei
-	Limited partners						
	edule L Balan	ce Sheets per B	ooks	Beginning	of tax year	End of t	tax year
		Assets		(a)	(b)	(c)	(d)
1	Cash			, ,		, ,	` , ,
2a	Trade notes and ac						
b	Less allowance for	bad debts					
3	Inventories						
4	U.S. Government o						
5	Tax-exempt securit						
6	Other current asset						
7a b	Loans to partners (of Mortgage and real						
8	Other investments (
9a							
	Less accumulated						
10a							
b	Less accumulated						
11	Land (net of any an						
	Intangible assets (a						
	Less accumulated a						
13	Other assets (attach						
14	Total assets						
15		ties and Capital					
16	Accounts payable						
17	Other current liabilit						
18	All nonrecourse loa						
19a	Loans from partner						
b	Mortgages, notes, I						0419D
20	Other liabilities (atta	ach statement)					
21	Partners' capital ac						
22	Total liabilities and						
Sch	edule M-1 Reco					ome (Loss) per	Return
1	Net income (loss) p	The partnership ma	ly be required to			a constant in the dead	
2					recorded on books thinedule K, lines 1 thro		
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):				xempt interest \$		
3	Guaranteed paymer insurance)		lines 1	lines 1 through 13e, and 21, not charged			
4	Expenses recorded not included on S through 13e, and 2	schedule K, lines			against book income this year (itemize): a Depreciation \$		
а	Depreciation \$			8 Add lin	nes 6 and 7		
b	THE PROPERTY OF THE PROPERTY O	ment \$		9 Incom	e (loss) (Analysis	of Net Income	
5	Add lines 1 through	14		(Loss)	line 1). Subtract lin		
	edule M-2 Analy						
1	Balance at beginning			6 Distrib	utions: a Cash		
2	Capital contributed			7 01			
3	Not income (least /-	b Property		7 Other	decreases (itemize)	:	
4	Net income (loss) (s	see instructions) .		8 Add lii	nes 6 and 7		
5	Other increases (ite Add lines 1 through	mize).			nes 6 and 7 e at end of year. Subtra		04PCA