

IRM PROCEDURAL UPDATE

DATE: 02/08/2024

NUMBER: wi-03-0224-0235

**SUBJECT: Added Valid Tax Periods for Fields IN Section 03, 23, 24 and 25;
Removed Invalid Condition for Field 01NAI**

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

CHANGE(s):

IRM 3.12.15.4.9(3) - Removed invalid condition stating "the entry has 6 of the same digits".

(3) Invalid Condition:

- The field is not numeric.
- Entry not within range of 000001-999999 for full length records.
- Entry present and Section 02 is not present.

IRM 3.12.15.6.2(2) - Added valid tax periods for Field 03EED.

(2) The Form 1065 field designators, the title and the location on the return where the data is obtained is shown below:

Field Designator	Field Length	Title	Positive/Negative	Location on Form 1065
0309	15	Net Salary and Wages (Other than to partners)	(+)	Form 1065, page 1, Line 9
0310	15	Guaranteed Payments to Partners	(+)	Form 1065, page 1, Line 10
0311	15	Repairs Deduction	(±)	Form 1065, page 1, Line 11
0312	15	Bad Debts Deduction	(±)	Form 1065, page 1, Line 12
0313	15	Rent Deduction	(+)	Form 1065, page 1, Line 13
0314	15	Taxes/Licenses	(+)	Form 1065, page 1, Line 14
0315	15	Net Interest	(+)	Form 1065, page 1, Line 15
0316C	15	Depreciation Deduction	(±)	Form 1065, page 1, Line 16c

0317	15	Depletion	(±)	Form 1065, page 1, Line 17
0318	15	Retirement Programs	(±)	Form 1065, page 1, Line 18
0319	15	Employee Benefit Plans	(±)	Form 1065, page 1, Line 19
03EED	15	Energy efficient commercial buildings deduction (attach Form 7205)	(+/-)	Form 1065, page 1, Line 20 Note: Valid tax periods are 202301 and later.
03OTH	15	Other Deductions	(±)	Form 1065, page 1, Line 21
03TOT	15	Total Deductions	(±)	Form 1065, page 1, Line 22
03OBI	15	Ordinary Income (Loss) from Business	(±)	Form 1065, page 1, Line 23
03TAX	15	3.5 percent Tax	(+)	Form 1065, page 1, write-in above Line 23.
03A01	15	Beginning Inventory Amount	(+)	Form 1125-A, Line 1
03A02	15	Net Purchases	(±)	Form 1125-A, Line 2
03A06	15	Total Costs	(±)	Form 1125-A, Line 6
03A07	15	Ending Inventory Amount	(+)	Form 1125-A, Line 7
03H02	15	Gross Rents	(+)	Form 8825, Line 18a
03FL3	15	Gross Farm Income Cash	(±)	Form 1040, Schedule F, Line 9* (dotted portion) *(Line 11, dotted portion for prior years)
03FL1	15	Sale of Livestock	(±)	Schedule F, Line 1c

IRM 3.12.15.15 - Add Correction Procedures for tax periods prior to 202301.

(1) Sections 23, 24, and 25 are transcribed from Form 3800, General Business Credit, part III, which may be attached to Form 1065 to support the Elective Payment Election (EPE) on line 29. This credit is valid for Tax Periods 202301 and subsequent.

(2) All fields, except registration numbers and the indicator, are numeric and transcribed in **dollars only**. Registration numbers are alpha numeric and the indicator field is numeric only.

(3) Column g can be positive or negative (+/-) in the following fields:

- Field 231BG.
- Field 231GG.
- Field 241XG.

The remaining money fields must be Positive (+) only.

(4) **Correction Procedures:**

- Correct coding errors, transcription errors, and misplaced entries.
- If the tax period is before 202301, delete the field.
- If Form 3800, General Business Credit, is not attached and the EPE credit claims on Form 1065 Line 29 is # [REDACTED] # then SSPND with Action Code 211 and correspond using Letter 1355C.

(5) Listed below are the fields displayed in Sections 23, 24, and 25 of Form 3800.

Section 23

Field Designator	Filed Length	Field Title	Positive/Negative	Location Form 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

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231FB	12	Form 8835, Part II (registration number)	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

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 amount)	+	Line 1x, column i
241XJ	15	Form 8933 Add columns e, f, g - i	+	Line 1x, column j

Section 25

Field Designator	Field Length	Field Title	Positive/Negative	Location on Form 3800, Part III
25AAB	12	Form 8936, Part V (registration number)	N/A	Line 1aa, column b
25AAJ	15	Form 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	N/A	Part V Indicator "1" edited right margin Line 1zz