IRM PROCEDURAL UPDATE

DATE: 02/09/2024

NUMBER: wi-03-0224-0240

SUBJECT: Added Instructions for Refund Returns; Corrected Location to Be Edited for Form 3800, Part V Indicator

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

CHANGE(s):

IRM 3.11.15.5.6 - Added Instructions for Refund Returns (45-Day Jeopardy and High Dollar Refunds).

(1) Document Perfection identifies refunds in jeopardy and requests manual refunds.

Note: Expeditious processing of refund returns is critical if the 45-day period is about to expire.

If	Then
A refund return is batched in a non-refund batch,	1. Pull the return from the non-refund batch and merge into a refund batch using local procedures. 2. Code and edit the return as completely as possible. **Note:** Follow the instructions below when the processing date is more than 20 days after the Received Date or the return due date **OR** the refund **#** ████ **#**
The processing date is more than 20 days after the Received Date or the Return Due Date (whichever is later) and the refund amount is **#** ████ **#** **Note:** "Refund" in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.	Unnumbered Returns: 1. Pull the return from the batch. 2. Code and edit the return as completely as possible. 3. Edit Action Code 341. 4. Give the return to the manager for expedite processing.

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	Numbered Returns:
	1. Code and edit the return as completely as possible. 2. Edit Action Code 341 and leave in batch.
The refund **#** ▮▮▮▮▮▮▮▮ ▮▮▮▮ **#** **Note:** "Refund" in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.	**Unnumbered Returns:** 1. Pull the return from the batch. 2. Code and edit the return as completely as possible. 3. Edit Action Code 341. 4. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.11.15.3.4, Criminal Investigation (CI) Referral. 5. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return. 6. Expedite processing. **Numbered Returns:** 1. Code and edit the return as completely as possible. 2. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.11.15.3.4, Criminal Investigation (CI) Referral. 3. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return.

IRM 3.11.15.37(4) - Corrected the location to be edited when Elective Payment or Transfer Registration Number has significant data.

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(4) Edit a "1" in the bottom right-hand margin of Form 3800, Page 4, when Part V, Column b (Elective Payment or Transfer Registration Number) has significant data. See Figure 3.11.15-35, Example of Editing Form 3800, General Business Credit, Part V, Indicator below.

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Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, 3, or 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. (continued)

(a) Current year credits from	(b) Elective payment or transfer registration number	(c) Pass-through or transfer items credit entity EIN	(d) Pass-through or transfer items credit entity EIN	(e) Credits from non-passive activities	(f) Current year and carryover passive activity credit	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3 Form 8844									
4 Specified credits:									
a Form 3468, Part VI									
b Form 5884									
c Form 6478									
d Form 8586									
e Form 8835, Part II	1			2,670	3,050	900	687	1,036	5,584
f Form 8846									
g Form 8900									
h Form 8941									
i Form 6765 ESB credit									
j Form 8994									
k Form 3468, Part VII									
l Reserved (4l)									
m Reserved (4m)									
z Other specified credits									
5 Add lines 4a through 4z									
6 Add lines 2, 3, and 5									

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Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc. See instructions.

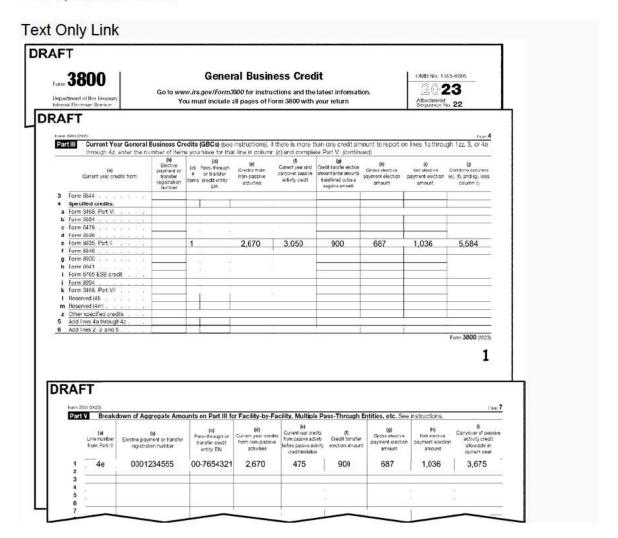|	(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN	(d) Current year credits from non-passive activities	(e) Current year credits from passive activity before passive activity credit limitation	(f) Credit transfer election amount	(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1	4e	0001234555	00-7654321	2,670	475	900	687	1,036	3,675
2									
3									
4									
5									
6									
7									

Figure 3.11.15-35 Example of Editing Form 3800, General Business Credit, Part V, Indicator