

IRM PROCEDURAL UPDATE

DATE: 03/15/2024

NUMBER: wi-03-0324-0415

SUBJECT: Added Procedures for Tax Period 202301 and Later

AFFECTED IRM(s)/SUBSECTION(s): 3.11.15.23.6

CHANGE(s):

IRM 3.11.15.23.6(3) - Added procedures for tax periods 202301 and later. SERP Feedback #18159.

(3) If the tax period is 202301 or later see IRM 3.11.15.37(5), Form 3800 General Business Credit.