

IRM PROCEDURAL UPDATE

DATE: 03/25/2024

NUMBER: wi-03-0324-0443

SUBJECT: Clarified Prior Year Conversion of Line 12, Schedule B

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

CHANGE(s):

IRM 3.11.15.75(1) - Clarified Prior Year conversion on Schedule B line 12.

- (1) The following charts give information for converting Form 1065 (and other applicable forms and schedules) to the current processing format.

Prior Year Conversion 2022

Form/Schedule	Action
Form 1065, Page 1	<ul style="list-style-type: none">• Change Line 20 to Line 21• Change Line 21 to Line 22• Change Line 22 to Line 23• Change Line 23 to Line 24• Change Line 24 to Line 25• Change Line 25 to Line 26• Change Line 26 to Line 27• Change Line 27 to Line 28• Change Line 28 to Line 30• Change Line 29 to Line 31• Change Line 30 to Line 32
Form 1065, Schedule B	<ul style="list-style-type: none">• Change Question 30 to Question 31

Prior Year Conversion 2022

Form/Schedule	Action
Form 1065, Page 1	<ul style="list-style-type: none">• Change Line 20 to Line 21• Change Line 21 to Line 22• Change Line 22 to Line 23• Change Line 23 to Line 24• Change Line 24 to Line 25• Change Line 25 to Line 26• Change Line 26 to Line 27• Change Line 27 to Line 28• Change Line 28 to Line 30• Change Line 29 to Line 31

	<ul style="list-style-type: none"> • Change Line 30 to Line 32
Form 1065, Schedule B	<ul style="list-style-type: none"> • Change Question 29 to Question 31

Prior Year Conversion 2020-2018

Form/Schedule	Action
Form 1065, Page 1	<ul style="list-style-type: none"> • Change Line 20 to Line 21 • Change Line 21 to Line 22 • Change Line 22 to Line 23 • Change Line 23 to Line 24 • Change Line 24 to Line 25 • Change Line 25 to Line 26 • Change Line 26 to Line 27 • Change Line 27 to Line 28 • Change Line 28 to Line 30 • Change Line 29 to Line 31 • Change Line 30 to Line 32
Form 1065, Schedule B	<ul style="list-style-type: none"> • Change Question 25 to Question 31 • Change Question 26 to Question 25 • Change Question 27 to Question 26 • Change Question 28 to Question 27 • Change Question 29 to Question 28
Form 1065, Schedule K	Note: Lines 16a through 16r are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines.

Prior Year Conversion 2017 - 2024

Form/Schedule	Action
Form 1065, Page 1	<ul style="list-style-type: none"> • Change Line 20 to Line 21 • Change Line 21 to Line 22 • Change Line 22 to Line 23
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question number 2 • Change Question 3 to Question 2 • Change Question 4 to Question 3 • Line out Question numbers 9 through 19 • Change Question 11 to Question 9 • Change Question 12a to Question 10a • Change Question 15 to Question 13 • Change Question 16 to Question 14 • Change Question 17 to Question 15 • Change Question 19 to Question 17

Form 1065, Schedule K	NOTE: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines.
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Prior Year Conversion 2013

Form/Schedule	Action
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question number 2 • Change Question 3 to Question 2 • Change Question 4 to Question 3 • Line out Question numbers 9 through 19 • Change Question 11 to Question 9 • Change Question 12a to Question 10a • Change Question 15 to Question 13 • Change Question 16 to Question 14 • Change Question 17 to Question 15 • Change Question 19 to Question 17
Form 1065, Schedule K	Note: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines.
Form 8941	<ul style="list-style-type: none"> • Change Line 1a to Line 1 • Change Line 1b to Line B

Prior Year Conversion 2012

Form/Schedule	Action
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question number 2 • Change Question 3 to Question 2 • Change Question 4 to Question 3 • Line out Question numbers 9 through 19 • Change Question 11 to Question 9 • Change Question 12a to Question 10a • Change Question 15 to Question 13 • Change Question 16 to Question 14 • Change Question 17 to Question 15 • Change Question 19 to Question 17
Form 1065, Schedule K	Note: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines
Schedule D, (Form 1065)	<ul style="list-style-type: none"> • Change Line 1 to Line 1b • Change Line 8 to Line 8b
Form 8941	<ul style="list-style-type: none"> • Change Line 1a to Line 1 • Change Line 1b to Line B

Prior Year Conversion 2011

Form/Schedule	Action
Form 1065, page 1	<ul style="list-style-type: none"> • Line out Line numbers 1a through 1e • Change Line 1c to Line 1a • Change Line 1d to Line 1b <p>Note: 2011 Revision Form 1065, Line 1e is the equivalent revision Line 1c; although it is not a transcription line, it may be necessary to use this line to compute Lines 1a or 1b.</p>
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question number 2 • Change Question 3 to Question 2 • Change Question 4 to Question 3 • Line out Question numbers 9 through 19 • Change Question 11 to Question 9 • Change Question 12a to Question 10a • Change Question 15 to Question 13 • Change Question 16 to Question 14 • Change Question 17 to Question 15 • Change Question 19 to Question 17
Form 1065, Schedule K	Note: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines
Form 1040, Schedule F	<ul style="list-style-type: none"> • Line out Line number 1c • Change Line 1e to Line 1c

Prior Year Conversion 2010

Form/Schedule	Action
Form 1065 for TY 2010 and before	<ul style="list-style-type: none"> • "Gross Receipts or Sales" is claimed on Line 1a. • "Returns and Allowances" is claimed on Line 1b as "Less Returns and Allowances". • Take no action and continue editing the return.
Form 1065, page 2, Schedule A	<ul style="list-style-type: none"> • If significant entries are present on Lines 1, 2, 6, and/or 7, prepare a dummy Form 1125-A by entering amounts onto applicable lines • Place Form 1125-A in sequence order
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question number 2 • Change Question 3 to Question 2 • Change Question 4 to Question 3 • Line out Question numbers 9 through 17 • Change Question 11 to Question 9 • Change Question 12a to Question 10a • Change Question 15 to Question 13 • Change Question 16 to Question 14

	<ul style="list-style-type: none"> • Change Question 17 to Question 15
Form 1065, Schedule K	Note: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines
Form 1065, Schedule L	<ul style="list-style-type: none"> • Change Line 19 to Line 19b
Form 1040, Schedule F	<ul style="list-style-type: none"> • Change Line 3 to Line 1c • Change Line 11 to Line 9 and line through the original Line 9
Form 8941	<ul style="list-style-type: none"> • Line out Line numbers 16 and 18 • Change Line 21 to Line 16 • Change Line 23 to Line 18