

## IRM PROCEDURAL UPDATE

**DATE: 03/27/2024**

**NUMBER: wi-03-0324-0453**

**SUBJECT: Added 2013 and 2012 Prior Year Conversion Procedures for Form 1065, Page 1; Removed 2019 and 2020 References for Form 8938**

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

**CHANGE(s):**

**IRM 3.11.15.24.16(4)f - Removed references to 2020 and 2019 returns as it no longer applies. SERP Feedback # 18592.**

(4) If Form 8938 is attached and meets the criteria in paragraph (2), process Form 8938 per the instructions below:

- a. Completely edit Form 1065.
- b. Edit CCC "2".
- c. Detach Schedules K-1.
- d. Pull the Form 8938 from the return and sequence to the back of the last page of Form 1065 (after schedules and attachment pages), attaching the Form 8938 so that it is back- to- back with the parent return.
- e. Place the Form 1065 in a designated basket.
- f. Only one Form 8938, pages 1 and 2, can be processed. If multiple Forms 8938 are attached, select the form that has the highest account value in Part V, Line 23; or highest asset value in Part VI, Line 32; and delete the others.

**Note:** The Form 8938 can have multiple "Additional or Continuation Statements". Do not confuse the multiple additional or continuation statements with multiple Forms 8938.

**IRM 3.11.15.75(1) - Added conversion lines for Form 1065, Page 1 for tax period 2013 and 2012. SERP Feedback # 18594.**

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

### **Prior Year Conversion 2013**

<b>Form/Schedule</b>	<b>Action</b>
Form 1065, Page 1	<ul style="list-style-type: none"><li>• Change Line 20 to Line 21</li></ul>

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

### Prior Year Conversion 2012

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

	<ul style="list-style-type: none"><li>• Change Line 8 to Line 8b</li></ul>
Form 8941	<ul style="list-style-type: none"><li>• Change Line 1a to Line 1</li><li>• Change Line 1b to Line B</li></ul>