

## IRM PROCEDURAL UPDATE

**DATE: 08/10/2023**

**NUMBER: wi-03-0823-0882**

**SUBJECT: Negative Money Amounts**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.249**

**CHANGE(s):**

### **IRM 3.12.249.5.10(2) - Added Reminder for money fields and negative amounts.**

(2) Correct all misplaced entries, coding errors, and transcription errors in Field 02-J (Required Payment Amount) and correct with Action Code 6.

**Reminder:** Section 02 is transcribed in dollars and cents for the applicable fields. All fields (except Field 02-L (Payment Due or Refund Amount)) positive (+) amounts only. If the taxpayer shows negative (-) amounts in Field 02-A (Net Income Amount), Field 02-B (Applicable Payment Base Year Amount), or Fields 02-D (Line 1 - Deferred Amount) through Field 02-K (Net Required Payment Balance), delete with Action Code 6.

### **IRM 3.12.249.5.12(3) - Added Reminder for money fields and negative amounts.**

(3) Correct all misplaced entries, coding errors, and transcription errors in Field 02-L (Payment Due or Refund Amount) and correct with Action Code 6.

**Reminder:** Section 02 is transcribed in dollars and cents for the applicable fields. All fields (except Field 02-L (Payment Due or Refund Amount)) positive (+) amounts only. If the taxpayer shows negative (-) amounts in Field 02-A (Net Income Amount), Field 02-B (Applicable Payment Base Year Amount), or Fields 02-D (Line 1 - Deferred Amount) through Field 02-K (Net Required Payment Balance), delete with Action Code 6.