IRM PROCEDURAL UPDATE

DATE: 09/19/2025

NUMBER: ts-03-0925-3605

SUBJECT: Form 1065 Editorial Changes

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

CHANGE(s):

IRM 3.11.15.5.7(5) - Amended Returns - Restricted the note referencing Tribal Tax Credit Scheme.

(5) **Detach Schedules K-1 for current year (TY2024), two preceding years (TY2023 and TY2022) and future Schedules K-1. Process according to IRM 3.0.101, General - Schedule K-1 Processing.**

Note: # [redacted] **#**

IRM 3.11.15.5.9 - Tribal Tax Credit Scheme - Restricted the entire subsection procedures.

(1) **#** [redacted]

- [redacted]

(2) **#** [redacted]

- [redacted]

[redacted]

[redacted] #

(3) # [redacted]

- [redacted]
- [redacted]

IRM 3.11.15.17(3) - Restricted note referencing Tribal Tax Credit Scheme.

(3) Only a Schedule K-1 (Form 1065) or an attachment to Form 1065 that has the information required on Schedule K-1 is acceptable. Refer to IRM 3.0.101 for complete instructions to edit and process Schedules K-1.

Note: # [redacted] **#**

Note: After editing Line I, detach current year (TY2024), two preceding years (TY2023 and TY2022) and future Schedules K-1.

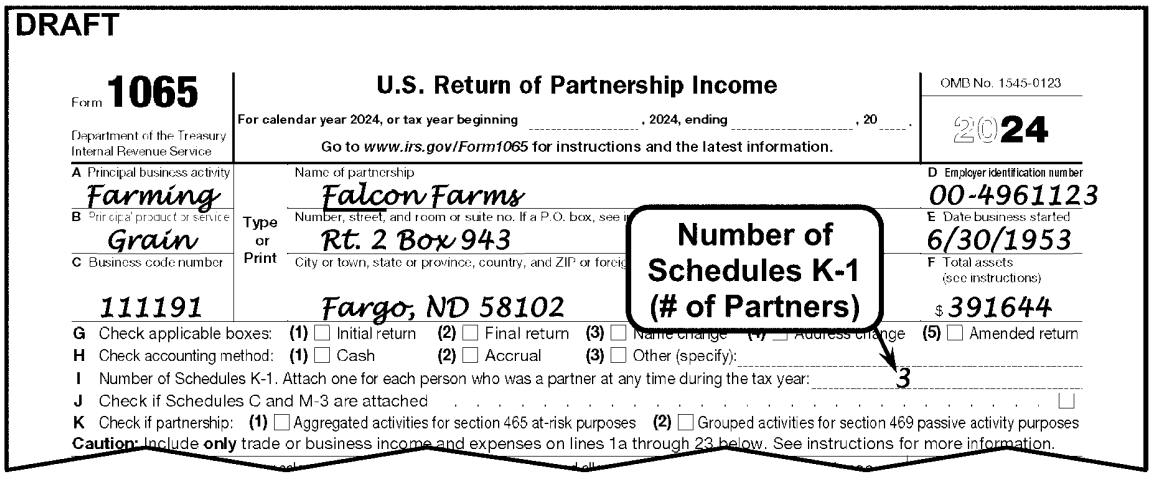

Figure 3.11.15-24 Number of Partners

IRM 3.11.15.24.6(4) - Restricted procedures regarding Tribal Tax Credit Scheme.

(4) #[redacted]

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IRM 3.11.15.38(2) - Restricted procedures regarding Tribal Tax Credit Scheme.

(2) #[redacted]