DATE: 01/24/2024

NUMBER: wi-03-0124-0120

SUBJECT: Added Prior Year Procedures for Section 06 Fields; Updated Paper Processing Branch to Return Processing Branch

AFFECTED IRM(s)/SUBSECTION(s): 3.12.15

CHANGE(s):

IRM 3.12.15.9.11(3) - Added a Note with corrections procedures for tax periods prior to 202301.

(3) **Correction Procedures:**

If	Then
Field 0610b was transcribed incorrectly,	Enter the correct Optional basis adjustment under section 743(b) from Schedule B, question 10b.
The "Yes" box is checked,	Enter "1" in Field 0610b.
The "No" box is checked,	Enter "2" in Field 0610b.
Both boxes are checked,	Enter "3" in Field 0610b.
Neither box is checked,	Leave Field 0610b blank.

Note: Field 0610b is valid for tax periods 202301 and subsequent. If an entry is present in 0610b and the tax period is before 202301, delete the entry.

IRM 3.12.15.9.13(3) - Added a Note with corrections procedures for tax periods prior to 202301

(3) **Correction Procedures:**

If	Then
Field 0610c was transcribed incorrectly,	Enter the correct Optional basis adjustment under section 734(b) from Schedule B, question 10c.
The "Yes" box is checked,	Enter "1" in Field 0610c.
The "No" box is checked,	Enter "2" in Field 0610c.
Both boxes are checked,	Enter "3" in Field 0610c.
Neither box is checked,	Leave Field 0610c blank.

Note: Field 0610c is valid for tax periods 202301 and subsequent. If an entry is present in 0610c and the tax period is before 202301, delete the entry.

IRM 3.12.15.9.15(3) - Added a Note with corrections procedures for tax periods prior to 202301.

(3) **Correction Procedures:**

If	Then
Field 0610d was transcribed incorrectly,	Enter the correct response if the partnership is required to adjust the basis of partnership property from Schedule B, question 10d.
The "Yes" box is checked,	Enter "1" in Field 0610d.
The "No" box is checked,	Enter "2" in Field 0610d.
Both boxes are checked,	Enter "3" in Field 0610d.
Neither box is checked,	Leave Field 0610d blank.

Note: Field 0610d is valid for tax periods 202301 and subsequent. If an entry is present in 0610d and the tax period is before 202301, delete the entry.

IRM 3.12.15.15(2) - Clarified valid characters for Section 23, 24 & 25.

(2) All fields, except registration numbers and the indicator, are numeric and transcribed in **dollars only**. Registration numbers are alpha numeric and the indicator field is numeric only.

IRM 3.12.15.1(5) - Updated from Paper Processing Branch to Return Processing Branch.

(5) Program Owner: Return Processing Branch, Business Master File (BMF) Section.

IRM 3.12.15.2.1(2) - Updated from Paper Processing Branch to Return Processing Branch.

(2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.