

IRM PROCEDURAL UPDATE

DATE: 07/23/2024

NUMBER: ts-03-0724-0862

SUBJECT: Form 1120-C, Control Group Code

AFFECTED IRM(s)/SUBSECTION(s): 3.11.16.32.25

CHANGE(s):

IRM 3.11.16.32.25 - Added a new subsection and editing instructions for Schedule K, Line 19 - Controlled Group Code. Renumbered remaining subsections accordingly.

Schedule K, Line 19 - Controlled Group Code

(1) If Question 19 is marked "Yes" then edit a "1" in the right margin of the line.

Caution: Do not edit a code if the "No" box is marked.