

IRM PROCEDURAL UPDATE

DATE: 10/04/2024

NUMBER: ts-03-1024-1008

SUBJECT: Computer Condition Code N - Joint Committee Cases

AFFECTED IRM(s)/SUBSECTION(s): 3.11.16

CHANGE(s):

IRM 3.11.16.9.1.14(1) - Updated the Form 1120-L and Form 1120-PC lines used to review data to determine the use of CCC "N" - Joint Committee Case, per feedback from LB&I Workload Development Team.

(1) Edit CCC "N," Joint Committee Case, when an unusual credit # [REDACTED] [REDACTED] # is claimed on:

- Form 1120, Page 3, Schedule J, Lines 13 through 22 (Lines 12 through 19 for 2017 - 2011)
- Form 1120-L, Page 4, Schedule K, Lines 5a through 5e (Page 6, Schedule K, Lines 5a through 5e for 2017 and prior)
- Form 1120-PC, Page 1, Lines 15a through 15z (Lines 15a through 15i for 2022 - 2019) (Lines 15a through 15j for 2018) (Lines 14a through 14j for 2017 and prior)
- Form 1120-FSC, Page 1, Lines 2a through 2g
- Form 1120-SF, Page 1, Lines 16a through 16e

IRM 3.11.16.9.1.14(2) - Updated the Form 1120-PC line used to review data to determine the use of CCC "N" - Joint Committee Case, per feedback from LB&I Workload Development Team.

(2) **Unusual** credits are defined as follows:

- Form 1120-PC, Line 15f (Line 15h for 2022 - 2018) (Line 14h for 2017 and prior) states: Credit by reciprocal for tax paid by Attorney in Fact under Section 835(d).
- A credit claimed under IRC 1341 or a "Claim of Right" for refund of excessive prior year taxes.
- Credits claimed under IRC 1383 in a later year for a refund of excessive prior year taxes.