

IRM PROCEDURAL UPDATE

DATE: 12/18/2024

NUMBER: ts-03-1224-1228

SUBJECT: Provided Valid Tax Period for IRS Number 150

AFFECTED IRM(s)/SUBSECTION(s): 3.12.220

CHANGE(s):

IRM 3.12.220.2.8(1) - Provided valid tax period for IRS Number 150.

(1) Taxpayers may attach the following forms to Form 720 returns.

Form	Title	Related IRS Numbers
Form 6197	Gas Guzzler Tax	40
Form 6627	Environmental Taxes	17, 18, 19, 20, 21, 54 and 98
Form 7208	Excise Tax on Repurchase of Corporate Stock	150 Note: Valid for tax period 202409 and subsequent.
Form 8849	Claim for Refund of Excise Taxes	Form 8849, Claim for Refund of Excise Taxes, if it is being used to support line 4. Note: If the Form 8849 is not being used to support line 4 of the Form 720, detach, make a copy of the Form 720 and forward to: Internal Revenue Service Stop 5701G 7940 Kentucky Dr Florence, KY 41042

IRM 3.12.220.6.6(4) - Provided valid tax period for IRS Number 150.

(4) Below is a chart showing the CCCs, their definitions and the checks.

Codes	Definition	Validity and Consistency Checks	Remarks
C	Unexplained Adjustment Request	1. Must have an entry in Field 0104. (Error Code 032).	1. Adjustment should be # [REDACTED] #. 2. Secured returns must

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		2. Should not be used with CCC 4 or CCC Z.	be sent back to originator.
D	Reasonable cause for failure to pay taxes timely		CCC D will no longer be edited by Code and Edit if the taxpayer requests abatement for Failing to Pay Timely when the return is submitted. Code and edit will send Letter 1382C, which will inform the taxpayer of the proper procedure to follow to request abatement if and when a penalty is assessed. Note: In cases of Presidentially Declared disasters, Code and Edit examiners will be provided with coding procedures.
E	Credit Election	Cannot be coded S or F (Field Error)	
F	Final Return	Cannot be coded E or G (Field Error)	
G	Amended Return	<ol style="list-style-type: none"> 1. No other codes allowed except CCC W and/or CCC 3 (Field Error). 2. Must have received date (Error Code 028). 3. All fields must be blank except 01NC, 01EIN, 01TXP, 01RCD, 01CCC and 01CRD (Error Code 010). 	
J	Reasonable Cause		CCC J will no longer be edited by Code and Edit if the taxpayer requests abatement for Failing to Deposit Timely when the return is submitted. Code and Edit will send Letter 1382C which will inform the taxpayer of the proper procedure to follow to request abatement if and when a penalty is assessed.

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			Note: In cases of Presidentially Declared disasters, Code and Edit examiners will be provided with coding procedures.
L	Form 720 - Identified IRC 6114 Returns.		<p>a. Edit CCC L if the taxpayer writes "IRC 6114 Election" on the return or a letter referring to IRC 6114 or Form 8833, Treaty Based Return Position Disclosure Under IRC 6114 or IRC 7701(b), is attached to the return.</p> <p>b. Edit CCC L if the taxpayer has notated in red print at the top of the Form 720 return the following: "Election to participate in FET Voluntary Compliance Initiative pursuant to Announcement 2008-18."</p> <p>Note: FET stands for Federal Excise Tax.</p>
O	Module Freeze		Used to issue manual refunds.
R	Reasonable Cause for delinquency		<p>CCC R will no longer be edited by Code and Edit if the taxpayer requests abatement for delinquency penalty when the return is submitted Code and Edit will send Letter 1382C, which will inform the taxpayer of the proper procedure to follow to request abatement, if, and when a penalty is assessed.</p> <p>Note: In cases of disaster, Code and Edit examiners will be provided with coding procedures.</p>
S	Computer-generated	Cannot be with a CCC E.	

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	overpayment to be refunded		
W	Return cleared by Statute Control	<ol style="list-style-type: none"> 1. Must be present if processing date is more than 2 years and 9 months after the Return Due Date on a CCC G return and on all other returns if it is more than 2 years and 9 months after the Return Due Date or the Received Date, whichever is later (Error Code 001). 2. Processing date must be equal to or greater than 2 years and 9 months after Return Due Date (Error Code 001). 	
X	Credit Freeze		
Z	Missing Abstract number with a corresponding debit (Form 720)	<ol style="list-style-type: none"> 1. IRS Number "80" must be present. (Error Code 412) 2. Associated tax must be # [REDACTED] # (Error code 413) 	Do not use on secured returns. If necessary, refer the return to the originator for clarification of the abstract number.
3	Identifies taxpayers that should not receive credit interest	Used when no reply to correspondence is received; suppresses credit interest from generating at master file.	Input a CCC 3.
4	Return prepared by the IRS under IRC 6020(b)	Cannot have CCC R (Field Error).	Do not use with CCC C or Z.
5	IRS Number 150 and Form 7208	Used when IRS Number 150 has an amount greater than zero and Form 7208, Excise Tax on Repurchase of Corporate Stock is attached.	Only one CCC 5, 6, or 8 is allowed to be present at a time. Note: Valid for tax period 202409 and subsequent.
6	IRS Number 150 and Form	Used when IRS Number 150 has an amount greater than	Only one CCC 5, 6, or 8 is allowed to be present at a

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	7208	zero and Form 7208, Excise Tax on Repurchase of Corporate Stock is not attached.	time. Note: Valid for tax period 202409 and subsequent.
8	IRS Number 150 and Form 7208	Used when IRS Number 150 has an amount equal to zero and Form 7208, Excise Tax on Repurchase of Corporate Stock is attached.	Only one CCC 5, 6, or 8 is allowed to be present at a time. Note: Valid for tax period 202409 and subsequent.

IRM 3.12.220.7.28(2) - Provided valid tax period for IRS Number 150.

(2) Invalid Conditions:

- IRS Number 150 is present and Computer Condition Codes 5, 6 or 8 are not present.
- Computer Condition Codes 5, 6, or 8 are present and IRS Number 150 is not present.

Note: IRS Number 150 is valid for tax period 202409 and subsequent.