MANUAL TRANSMITTAL

3.0.101

Department of the Treasury
Internal Revenue Service

NOVEMBER 6, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

(1)   This transmits revised IRM 3.0.101, General, Schedule K-1 Processing.

MATERIAL CHANGES

(1)   IRM 3.0.101.1.6 Added a new acronym and its definition and removed acronyms that are not used in this IRM.

(2)   IRM 3.0.101.5 Updated the following:

- (5) Was removed which caused renumbering for the remaining section. IPU 23U0074 issued 01-11-2023
- (6) Added a note of when to edit tax periods on Schedules K-1 and updated dates in the example. IPU 23U0074 issued 01-11-2023
- (8) Added instruction on different tax years need to be in separate gussets/boxes
- (14) Updated the instructions. IPU 23U0074 issued 01-11-2023
- (16), (19) and (20) Changed payer to payee. IPU 23U0074 issued 01-11-2023
- (18) Changed instructions of where to notate when a letter was sent on Form 1065. IPU 23U0074 issued 01-11-2023

(3)   IRM 3.0.101.5.2 (1) Updated wording. IPU 23U0074 issued 01-11-2023

(4)   IRM 3.0.101.5.3 (3) Updated wording. IPU 23U0074 issued 01-11-2023

(5)   IRM 3.0.101.5.4 (4) Updated wording. IPU 23U0074 issued 01-11-2023

(6)   IRM 3.0.101.7 (2) Added new money fields to *Form 1065 Schedule K-1* and *Form 1041 Schedule K-1*.

(7)   IRM 3.0.101.10 (1) c) Added a note regarding each DLN should have it's own gusset/folder.

(8)   IRM 3.0.101.11 (3) Add instructions that mixed tax years cannot be in the same box, they need to be boxed separately.

(9)   IRM 3.0.101.13 (2) a) and e) Updated year and j) Removed instructions about breaker sheet after every 80 documents as this is done in SCRIPS.

(10)   IRM 3.0.101.13.3 Added new instructions regarding two-sided Schedules K-1.

(11)   IRM 3.0.101.14.5.2 (2) Updated the tax years for each of the Schedule K-1 forms.

(12)   IRM 3.0.101.14.9 (1) Updated the tax years in the table.

(13)   IRM 3.0.101.14.13 (9) Consolidated the chart and added new lines that will be transcribed for *Form 1041 Schedule K-1* and *Form 1065 Schedule K-1* per programming.

(14)   IRM 3.0.101.14.17.1 Consolidated payee information, money amount and payer information from three different sections into one section for *Form 1041 Schedule K-1* for easier reference. Also:

- Updated tax years

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- Added new transcription lines and instructions
- Updated instructions regarding Alpha Designator Codes

(15)   IRM 3.0.101.14.17.2 Consolidated payee information, money amount and payer information from three different sections into one section for *Form 1065 Schedule K-1* for easier reference. Also:

- Updated tax years
- Added new transcriptions lines and instructions
- Removed transcriptions lines that will no longer be transcribed
- Updated instructions regarding Alpha Designator Codes

(16)   IRM 3.0.101.14.17.3 Consolidated payee information, money amount and payer information from three different sections into one section for *Form 1120-S Schedule K-1* for easier reference. This caused the remaining section to be renumbered. Also:

- Updated tax years
- Updated instructions regarding Alpha Designator Codes

(17)   IRM 3.0.101.18.1 Removed information that is not transcribed in Section 02.

(18)   Remove IRM 3.0.101.18.1.1, Payer Account Number for Payer as there is no validity check for this field. This caused the remaining section to be renumber.

(19)   IRM 3.0.101.19.1 (5) Removed and placed it as an example to (4). This caused the rest of this section to be renumbered.

(20)   IRM 3.0.101.19.1(6) Updated the following for *Form 1041 Schedule K-1*:

- Added new lines and instructions
- Updated the accepted Alpha Designator Codes
- Changed the length of Alpha Designator Code from 1 to 2

(21)   IRM 3.0.101.19.1 (7) Updated the following for Section 06 for *Form 1065 Schedule K-1*:

- Added new lines and instructions
- Updated the accepted Alpha Designator Codes
- Changed the length of Alpha Designator Code from 1 to 2

(22)   IRM 3.0.101.19.1 (8) Updated the following for Section 06 for *Form 1120-S Schedule K-1*:

- Updated the accepted Alpha Designator Codes
- Changed the length of Alpha Designator Code from 1 to 2

(23)   IRM 3.0.101.21 Removed 001 through 999 wording and included only the errors that are addressed in this IRM.

(24)   IRM 3.0.101.21.3 (1) Removed note that said these instructions only pertains to document not processed through SCRIPS.

(25)   IRM 3.0.101.23.2 (1)h) Added new instructions on how to box different File Location Code (FLCs) within the Document Location Number (DLNs).

(26)   Exhibit 3.0.101-8 Updated the following for *Form 1065 Schedule K-1*:

- Combined tax year 2017 with 2004 through 2016 column and added a note
- Updated column tax year 2021 to include tax year 2022
- Added a new column tax year 2023 and Later
- Added new lines to be transcribed

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- Removed lines Nonrecourse Beginning and Recourse Beginning as they are no longer transcribed

(27)   Exhibit 3.0.101-8 Updated the following for *Form 1120-S Schedule K-1*:

- Updated column heading to tax years 2017 through 2020
- Added additional information to column 2017 through 2020
- Added a new column tax year 2021 and Later

(28)   Editorial corrections and consistency changes made throughout including removing italics, linking forms, etc.

EFFECT ON OTHER DOCUMENTS

IRM 3.0.101 dated August 31, 2022 (effective January 01, 2023) is superseded. The changes to this IRM include IRM Procedural Update (IPU) 23U0074 issued 01-11-2023.

AUDIENCE

The primary users of this IRM are Submission Processing Data Conversion Operation, Receipt and Control Operation, Input Correction Operation (Error Resolution) and their support staff which includes peripheral scanner operators, clerks, tax examiners, leads, technical advisors, and supervisors.

James L. Fish
Director, Submission Processing
Wage and Investment Division

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3.0.101
Schedule K-1 Processing

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3.0.101.1
(01-01-2022)
Program Scope and Objectives

(1) **Purpose:** IRM 3.0.101 provides written instructions regarding the processing of Schedules K-1 through the Service Center Recognition/Image Processing System (SCRIPS).

(2) **Audience:** The users of this IRM are Submission Processing Data Conversion Operation, Receipt and Control Operation, Code and Edit, Input Correction Operation (Error Resolution) and their support staff which includes but isn't limited to the following: extracting and sorting employees, peripheral scanner operators, clerks, tax examiners, leads, and supervisors. These instructions apply to all campuses.

(3) **Policy Owner:** The Director of Submission Processing.

(4) **Program Owner:** Paper Processing Branch, Mail Management/Data Conversion (an Organization within Submission Processing).

(5) **Primary Stakeholders:** Primary stakeholders for this IRM include:

- Service and Enforcement,
- ACA Implementation,
- Compliance Strategy and Policy,
- Large Business and International (LB&I),
- Operations Business Support,
- Office of Servicewide Penalties,
- Statistics of Income (SOI).

(6) **Program Goals**: The goal of this program is to convert processable Schedules K-1 filed on paper media to electronic data records.

3.0.101.1.1
(01-01-2018)
Background

(1) Paper returns and schedules are sent to the IRS by filers to fulfill their requirement to file a paper return and provide their taxpayer identification number (TIN). IRS must convert these returns to an electronic data record for use. Validation of the paper return information and conversion to electronic data is required.

3.0.101.1.2
(01-01-2018)
Authority

(1) The following provides authority for the procedures in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.

   a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
   b. All policy statements for Submission Processing are in IRM 1.2.1.4, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities:

- Code sections which provide the IRS with the authority to issue levies.
- Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
- Policy statements that provide authority for the work being done.

Note: The above list may not be all inclusive of the various updates to the IRC.

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3.0.101.1.3 (01-01-2021) **Roles and Responsibilities**	(1)	The Operation manager secures, assigns, and provides training for the staff needed to perform the duties presented in this IRM.
	(2)	The Planning and Analysis staff provides feedback and support to local management to monitor and achieve scheduled goals.
	(3)	The team manager assigns, monitors, and controls the workflow to accomplish timely completion of the duties presented in this IRM.
	(4)	The employee applies the instruction for the duties presented in this IRM on the SCRIPS system to accurately convert paper data to an electronic data record for proper posting for use by the IRS.

3.0.101.1.4
(01-01-2022)
Program Management and Review

(1) **Program Reports:** The reports listed below show receipts, production, and inventory for conversion of paper returns to electronic data. Management uses these reports to monitor the daily and weekly status of the program through completion.

- IPS0083, Workstation Operator Statistics Program and Function Summary Report
- IPS10610, Run Balancing Report
- IPS06440, Throughput Statistics Report
- PCC 2240, Daily Production Report - Program Sequence
- PCC 6040, SC WP&C Performance and Cost Report
- PCC 6240, SC WP&C Program Analysis Report
- PCB 0440, Daily Workload and Staff Hours Schedule
- PCB 0540, Weekly Workload and Staffing Schedule

(2) **Program Effectiveness:** Management measures weekly goals using the above reports for each function compared to the established completion schedule. Each function is expected to complete the inventory on or before the program completion date, and to retain or exceed schedule prior to the program completion date as stated in IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates.

(3) **Annual Review:** Management reviews the processes in this manual annually to ensure accuracy and promote consistent tax administration.

3.0.101.1.5
(01-01-2018)
Program Controls

(1) Local reports may be used to establish additional information for maintaining daily program control. Local reports do not replace the established official reports and required production reporting.

3.0.101.1.6
(01-01-2024)
Acronyms/Terms/ Definitions

(1) The following list of acronyms are used in this IRM. Definition of data entry prompts are in the charts.

Acronyms	Definition
ABC	Alphanumeric Block Control
BMF	Business Master File
CC	Command Code
DLN	Document Locator Number

Acronyms	Definition
DV	Data Validation
EIN	Employer Identification Number
ERS	Error Resolution System
FLC	File Location Code
IMF	Individual Master File
IRM	Internal Revenue Manual
MCC	Major City Code
OE	Original Entry
PCD	Program Completion Date
SSN	Social Security Number
T Lines	Transcription Lines
TIN	Taxpayer Identification Number

(2)   Listed below are terms and their definitions related to SCRIPS processing.

Term	Definition
Alpha Character	A character (letter) of the alphabet.
Alphanumeric Field	A field that accepts both alpha and numeric characters.
Application	Refers to the form type being processed (e.g., Schedule K-1 or IRP).
Block	A group of Schedule K-1 documents identified with consecutive DLNs. The output program creates a block by combining documents from various units-of-work that share a block DLN.
Block DLN	An 11-digit DLN that consists of a two-digit File Location Code, tax class (always 5 for Schedules K-1), a two-digit document type, a three-digit Julian date and a three-digit block number.
Block Number	Also called "blocking series." The 9th, 10th, and 11th digits in a DLN. Up to 100 sequence numbers may be associated with one block number 00 through 99.
Capture	The process of obtaining images of a document for character recognition and operator use.
Character	Any symbol or alpha (special or numeric), that represents information.
Character Recognition	The process of converting information from paper to digital form.
Cursor	A vertical line showing the position where the next entry is keyed.
Data Fields	Those fields that do not include entity fields (e.g., money amounts, dates, etc.).

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Term	Definition
DLN	A 14-digit Document Locator Number that consists of a two-digit File Location Code, tax class a two-digit document type, a three-digit Julian date and a three-digit block number, two-digit sequence number and a year digit.
EIN	An Employer Identification Number (a nine-digit number) typically identi-fies an entity such as a corporation, or trust. Usually in nn-nnnnnnn format.
Entity/Entity Fields	The portion of the document that deals with TIN, name, and address information.
Field	Specific area provided for data entry.
Flag	A question mark used to "mark" an unrecognizable character, or an error within a field.
Function Keys	The upper row of keys on the keyboard. The function keys are **\<F1\>** through **\<F12\>**.
Highlighting	A three-dimensional shadowing of a template field used to direct attention to the field. Used in OE to show the current cursor position. Used in DV to show the current field containing an error.
Image Strip	A section of the true and complete image. Each strip corresponds to a particular field.
Key Combination	Keystroke commands that require two or more simultaneous key-strokes. For example, press **\<Ctrl\>-\<P\>** for (post-to-close) means to press and hold the **\<Ctrl\>** key and then press the **\<P\>** key before releasing the **\<Ctrl\>** key.
Menu	A list of operations/options from which the workstation operator selects.
Message Window	A window that appears within the main window. It usually appears in the center of the screen. The system uses these windows to relay messages to the operator.
NABR	Name and Address Block Reader. NABR compares the address captured from the scanner and the United States Postal Service database of addresses.
Non-Conforming Form	A form the scanner cannot recognize.
Numeric Character	A number ranging from 0 to 9.
Payee	A recipient of money amounts issued by the payer. A filer may identify a payee on the form as one of the following: Beneficiary, Partner, or Shareholder.
Payer	An issuer of money amounts to a payee. A form may identify the payer as one of the following: Parent, Fiduciary, Estate, Partnership, or Cor-poration.
Prompt	A message or statement displayed that requires an operator response.
Reverse Video	A reversed display of the black and white on an image (i.e., black becomes white and white becomes black).

Term	Definition
Sequence Number/Serial Number	A two-digit number within the DLN that uniquely identifies the document.
Sight-Verify	Examine a highlighted field in DV. If correct, release the field. If incorrect, correct the field. Also called "verify."
Special Characters (symbols)	*, &, /, %, #, ?, etc.
SSN	Social Security Number, a nine-digit number issued to an individual by the Social Security Administration. Usually in nnn-nn-nnnn format.
Status Line	A strip of information found along the bottom right side of the main working window below the prompt area.
Template	A window that has fields for data entry. The template mirrors the actual form layout, to the extent possible. The system always displays it in the right side of the monitor screen.
TIN	Taxpayer Identification Number. Either an EIN or an SSN.
Transmittal	A Form 1332-SC Block and Selection Record/Breaker Sheet.
True and Complete Image	The black and white image that the system displays for data entry or validation purposes. If available, the system always displays it on the left half of the monitor screen. It is like a photocopy.
Unit-of-Work (UW)	A group of Schedule K-1 documents containing one transmittal and Schedules K-1.

3.0.101.1.7
(01-01-2021)
Related Resources

(1)   The following table lists the IRM primary sources of guidance for processing paper filed Schedules K-1.

IRM	Title	Guidance on
IRM 3.10.5	Campus Mail and Work Control - Batch/Block Tracking System (BBTS)	utilizing BBTS to drop unit production cards for daily incoming receipts and production
IRM 3.10.72	Campus Mail and Work Control - Receiving, Extracting, and Sorting	receiving, extracting, sorting, and routing mail within the Submission Processing campuses
IRM 3.10.73	Campus Mail and Work Control - Batching and Numbering	batching and numbering with a Document Locator Number (DLN) of documents
IRM 3.11.14	Returns and Documents Analysis, Income Tax Returns for Estates and Trusts, (Forms 1041, 1041-QFT, and 1041-N)	document perfection to code and edit (perfect) returns and other documents for input to the Master File (MF) through the Service Center Recognition/Image Processing System (SCRIPS)

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IRM	Title	Guidance on
IRM 3.11.15	Returns and Documents Analysis - Return of Partnership Income	document perfection to code and edit (perfect) returns and other documents for input to the MF through SCRIPS
IRM 3.11.217	Returns and Documents Analysis, Form 1120-S Corporation Income Tax Returns	document perfection to code and edit (perfect) returns and other documents for input to the MF through SCRIPS
IRM 3.41.274	Optical Character Recognition Scanning Operations, General Instructions for Processing via Service Center Recognition/ Image Processing System	workstation functions, workstation keyboard, windows environment and general instruction for entering data for tax returns and related data through SCRIPS
IRM 3.41.275	Optical Character Recognition Scanning Operations, Scanner Operations on Service Center Recognition/Image Processing System	scanning returns on SCRIPS

(2)   The IRS adopted the Taxpayer Bill of Rights in June 2014. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), and the following site for additional information about the *Taxpayer Bill of Rights*.

3.0.101.2
(01-01-2022)
IRM Deviations

(1)   These instructions supersede all instructions in other IRMs regarding the processing of Schedule K-1 documents.

(2)   IRM Deviations - Must be submitted in writing following the instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process Standards and elevated through proper channels for executive approval.

3.0.101.3
(06-09-2022)
Program Codes

(1)   Use the program codes listed below when processing Schedules K-1 through **SCRIPS**, unless otherwise instructed:

Return Type	Program Code	Tax Class/Doc Code	Parent Tax Class/Doc Code
1041 Schedule K-1	44386	566	244
1065 Schedule K-1	44387	565	265
1120-S Schedule K-1	44388	567	316

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(2) Use the program codes listed below when processing Schedules K-1 through **E-File**, unless otherwise instructed:

Return Type	Program Code	Tax Class/Doc Code	Parent Tax Class/Doc Code
1041 Schedule K-1	44390	566	236
1065 Schedule K-1	44360	565	265
1120-S Schedule K-1	44370	567	316

a. **Code and Edit**: should use the parent return program codes for coding **both** the parent returns and the Schedules K-1. **Don't use a 4438X - program code when coding the Schedules K-1**.

b. **Batching/Numbering**: should use the Schedule K-1 program codes for time spent batching and numbering Schedules K-1.

c. **Data Conversion**: should use the parent return program code when transcribing the parent returns and the Schedule K-1 program code when transcribing Schedules K-1. (Use the program codes listed above.)

d. **Bob Register Transcription**: should use program code 44930.

e. **Error Resolution** (ERS): should use function/program code 340–44380.

f. **BOB Register**: should use function/program code 620–44380.

3.0.101.4
(01-01-2018)
Extracting and Sorting

(1) Schedules K-1 attached to the parent returns are not sorted during the sorting function. However, because of Schedules K-1 processing, parent returns do require additional sorts.

(2) Sort the parent returns into the following categories:

a. Remittance versus Non-remittance
b. Refund versus Non-refund
c. Tax period

- Current timely filed calendar year (current processing year minus one)
- One-Year Prior (current processing year minus two)
- Two-Years Prior (current processing year minus three)
- Prior Year (current processing year minus four or more)
- Current fiscal and delinquent current year (current processing year minus one)
- Future Years (current processing year)

d. Current forms and future Form 1041 with Schedules K-1 attached versus without Schedules K-1 attached.

e. Code and Edit detaches current year, one-year prior to current year and two-years prior to current year Schedules K-1. Always detach future year Schedules K-1. DO NOT detach Schedules K-1 that are three or more years prior to current year.

Note: When a future return with an attached Schedule K-1 is found in a current year batch, pull the return and re-batch.

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3.0.101.4.1
(01-01-2024)
**Batching for Original
Entry (OE) Paper**

(1)   When documents are severely torn, cut or separated, the ink is to light, or for any other reason can't pass through the scanner they will need to be processed as OE Paper.

(2)   Instructions for batching **"OE Paper"** returns:

   a.   Place approximately 25-80 returns into a gusset folder.
   b.   Place gusset folders containing returns on a batch cart.
   c.   Establish batches on BBTS using the Document Locator Number (DLN) Reference Number specifically set up for SCRIPS OE Paper.
   d.   Clearly mark the Batch Transmittal "OE Paper."
   e.   Line through the SCRIPS DLN on the Batch Transmittal.
   f.   Manually generate DLNs in BBTS using the Off-Line DLN Generation Screen and stamp the DLN on the returns.

3.0.101.5
(01-01-2024)
Code and Edit

(1)   This section has instructions for processing parent returns with Schedules K-1 through Code and Edit.

(2)   Schedule K-1 parent returns are processed in Kansas City Submission Processing Center (KCSPC) and Ogden Submission Processing Center (OSPC).

(3)   Edit Schedules K-1 in red ink.

(4)   If the return is for three or more years prior to current year, **don't** research or correspond for missing or incomplete Schedules K-1.

(5)   Verify that the pre-printed year on the Schedules K-1 matches the beginning tax year on the parent return. If not, edit the YY digits on all Schedule K-1 forms to the beginning tax period of the parent return.

(6)   The beginning and ending tax periods must be in the same year, if not the Schedules K-1 fallout to ERS if not edited correctly.

Note: If the Schedules K-1 are blank and:
   • Calendar year - no action needed.
   • Fiscal year - edit the tax period (beginning and ending) to list the same tax year.

Example: If 2022 is the pre-printed year on the Schedules K-1 and the beginning tax period on the parent return is 2023, then line through the 22(YY) and edit 23(YY) on all Schedules K-1. Also, if the pre-printed year on the Schedules K-1 is 2022 and the beginning tax period on the parent return is 2021, then line through the 22(YY) and edit 2021 (YY) on all Schedules K-1.

(7)   If the ending tax period isn't in the same year as the beginning tax period, edit the ending tax period on the Schedules K-1 using the final quarter of the tax year, to ensure the beginning and ending tax periods are in the same year.

Example: Beginning tax period is February 2023 and the ending tax period is January 2024 the ending tax period is 122023.

Note: Watch that batches of work do not contain mixed tax periods since SCRIPS systemically deletes any batches with mixed tax periods causing rework and reprocessing.

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a.   When making this correction be sure to edit to the right of the printed tax year in the Document Locator Number (DLN) area.

b.   When finding future returns with attached Schedules K-1 in a current year batch, pull the return(s) and re-batch.

(8)   Ensure that each tax year is in separate gussets. Different years **cannot** be in the same gusset/box.

(9)   If an exact duplicate of a Schedule K-1 has been filed with the parent return, process one Schedule K-1 and cross out the duplicate Schedule K-1 with an "X" and leave the duplicate attached to the parent return.

(10)   Don't bracket negative amounts. (See IRM 3.0.101.7 for Money Amount Fields instructions).

(11)   If two-dollar amounts are listed on the same line, manually add together and enter total amount on the first line only.

(12)   If the Individual Master File (IMF) payee social security number (SSN) or Business Master File (BMF) payee employer identification number (EIN) isn't found in the correct box but is in the name and address box, re-write the SSN/ EIN in the SSN/EIN box.

(13)   A payer TIN must be present on at least the first Schedule K-1. If not present, enter the TIN from the parent return in the SSN/EIN box. If the TIN on the parent return has changed, enter the new parent TIN on the payer TIN line.

(14)   Edit a check mark or "X" in the amended box of the Schedule K-1, if the parent return of the Schedules K-1 is an amended or corrected return and the amended box is not checked. Detach from parent and continue processing.

(15)   When Schedules K-1 are received in continuous formats (e.g., computer listings and typed listings) correspond requesting separate Schedules K-1. **Don't** dispose of the listing as it is an attachment to a tax return. **When correspondence is required for the paragraph above, one of the following letters should be used:**

- Letter 177-C for *Form 1041 Schedule K-1*
- Letter 1355-C for *Form 1065 Schedule K-1*
- Letter 118-C for *Form 1120-S Schedule K-1*

Note: If correspondence is necessary reattach all Schedules K-1 to the parent return.

(16)   **Don't correspond** for the missing, incomplete, or incorrect Schedules K-1 for Form 1065 on the following types of returns:

- Sec. 6020(b) returns
- Sec. 501(d) returns, Religious and Apostolic Organizations
- Returns filed under a Common Trust
- Sec. 761(a) returns
- Nominee returns
- Inactive returns
- 26 CFR 1.736-1 (Payments to a retiring partner)
- Final returns
- If foreign box is checked, then it is accepted as a foreign return
- Amended ("G" coded) returns

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- Payee is a foreign entity
- Return is being reprocessed as an original return and has a Form 13596 attached

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- Returns filed for three or more years prior to current year

    Note: Correspond for missing, incomplete, incorrect Schedules K-1 or number of partners (Line I) on current year, one-year prior to current year and two-years prior to current year returns.

(17) When reviewing *Form 1065 Schedule K-1* and the partnership has indicated the number of Schedules K-1 is "1" and/or the Schedules K-1 attached to the return has 100% interest in the partnership then follow the instructions in IRM 3.11.15.16(6), Line I - Number of Schedules K-1 (or Number of Partners).

(18) When the *Form 1065 Schedule K-1* shows two names listed in the partner's name and address section:

- Correspond to request separate Schedules K-1 using Letter 1355-C or approved local correspondence procedures.
- Notate the letter sent in the lower left margin of Form 1065.
- Continue editing the return.

(19) **Don't correspond** for missing, incomplete, or incorrect Schedules K-1 for Form 1120-S on the following types of returns:

- Sec. 6020(b) returns
- Examination Secured Substitute for Return (SFR) returns
- Re-entry returns
- Amended ("G" coded) returns
- Payee is a foreign entity
- Return is being reprocessed as an original return and has a Form 13596 attached

      #

- Returns filed for three or more years prior to current year

    Note: Correspond for missing, incomplete or incorrect Schedules K-1 on current year, one-year prior to current year and two-years prior to current year returns.

(20) **Don't correspond** for missing Schedules K-1 for Form 1041 on the following types of returns:

- Sec. 6020(b) returns
- Examination Secured Substitute for Return (SFR) returns
- Re-entry returns
- Amended ("G" coded) returns
- Electing Small Business Trust (ESBT), Grantor Type Trust, or Bankruptcy Estate
- Payee is a foreign entity
- Return is being reprocessed as an original return and has a Form 13596 attached
- Section 642(i) Trust (Maintenance of Cemetery Property or Number of Gravesites)

      #

•   Returns filed for three or more years prior to current year

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(21)   Form 1041, non-taxable grantor trust filers aren't required to file Schedules K-1. **Do not process or detach any Schedules K-1 attached to a Non-taxable Grantor Trust.** These trusts are edited with a Fiduciary Code of 4 and a Trust Code of 3. See IRM 3.11.14.13.4.1, Grantor Trusts, for updated instructions concerning Grantor Trust returns.

3.0.101.5.1
(01-01-2024)
Unprocessable
Schedules K-1

(1)   The criteria for unprocessable Schedules K-1 are as follows:

- The tax period is more than two-years prior to current year.
- The payer information shows a different entity than the parent entity.
- The form is a 1065-B Schedule K-1 or Schedule K-1 is attached to a Form 1065-B.
- Schedule K-1 attached to Form 1041 for Non-Taxable Grantor Trust.
- The form is blank (no entity information and no line entries).

  Note: When the form is completely blank (no entity information and no line entries) the form can be put in classified waste.

(2)   Discontinue processing any Schedules K-1 if income reported is for a different tax year than the form.

(3)   When processing is discontinued attach the unprocessable form(s) to the parent return.

Exception: When the form is completely blank (no entity information and no line entries) the form can be put in classified waste.

3.0.101.5.2
(01-11-2023)
Standard Schedules K-1

(1)   To be processable, the Schedules K-1 must meet all the following requirements:

- Must be for the parent return it is attached to, e.g., if attached to Form 1065 the Schedule K-1 must be a *Form 1065 Schedule K-1*.
- Schedules K-1 must contain the payer and payee's name, address, and SSN/EIN.
- Each taxpayer's information must be on a separate Schedule K-1 form.

Exception: Don't correspond if a married couple (same last name) are filing a Schedule K-1 as one **Beneficiary, Partner or Shareholder** in a "Trust, Partnership or Corporation."

- The amount of each partner, shareholder or beneficiary share cannot be combined as one total.

(2)   If the Schedules K-1 don't meet the requirements listed above, research the return and attachments, if information isn't found, research Integrated Data Retrieval System (IDRS). If unable to find the missing information, and the payee is **not** a foreign entity **correspond** to request a valid Schedule K-1 using:

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- Letter 177-C for *Form 1041 Schedule K-1*
- Letter 1355-C for *Form 1065 Schedule K-1*
- Letter 118-C for *Form 1120-S Schedule K-1*

As of October 29, 2008, returns are no longer sent back to the taxpayer for missing information/signature per Chief Counsel opinion issued in September 2008.

Exception: There must be an SSN/EIN in the payee entity area to research IDRS. If the SSN/EIN isn't present, and only a name OR only an address is present, DO NOT research IDRS. There isn't enough information to find the correct payee. Either process the Schedules K-1 as is or correspond for the missing information if the K-1s are required.

Note: If correspondence is necessary reattach all Schedules K-1 to the parent return.

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(4)   See Exhibit 3.0.101-1, Form 1041 Schedule K-1, Exhibit 3.0.101-2, Form 1065 Schedule K-1, and/or Exhibit 3.0.101-3, Form 1120-S Schedule K-1, for examples of standard Schedules K-1.

3.0.101.5.3
(01-11-2023)
Substitute Schedules K-1

(1)   Schedules K-1 can be submitted in substitute format (e.g., 2D Bar Code).

(2)   Edit Section 16 to tell clerks where to put payer information.

(3)   To be processable, substitute Schedules K-1 must meet **all** the following requirements:

- Schedules K-1 must contain the payer and payee's name, address, and SSN/EIN.
- Each taxpayer's information must be on a separate Schedule K-1 form.

Exception: Don't correspond if a married couple (same last name) are filing a Schedule K-1 as one **Beneficiary, Partner or Shareholder** in a "Trust, Partnership or Corporation."

- The amount of each partner, shareholder or beneficiary share cannot be combined as one total.

(4)   If the substitute Schedules K-1 don't meet the requirements listed above, research the return and attachments, if information isn't found research IDRS. If unable to find the missing information, and the payee is **not** a foreign entity **correspond** to request a valid Schedule K-1 using:

- Letter 177-C for Form 1041 Schedule K-1
- Letter 1355-C for Form 1065 Schedule K-1
- Letter 118-C for Form 1120-S Schedule K-1

As of October 29, 2008, returns are no longer sent back to the taxpayer for missing information/signature per Chief Counsel opinion issued in September 2008.

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Exception: Don't correspond if a Schedule K-1 is not required per IRM 3.0.101.5,
Code and Edit.

Note: If correspondence is necessary reattach all Schedules K-1 to the parent
return.

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3.0.101.5.4
(01-11-2023)
**Non-Standard Schedules
K-1**

(1) Schedules K-1 can be submitted in non-standard format. A non-standard
Schedule K-1 has missing lines.

(2) Edit Section 16 to tell clerks where to put payer information.

(3) For all processable non-standard Schedules K-1, DO NOT black out the Forms
Identification Number found in the upper right corner of the Schedule K-1.

(4) To be processable, non-standard Schedules K-1 must meet **all** the following
requirements:

- Schedules K-1 must contain the payer and payee's name, address, and
SSN/EIN.
- Line items may be missing, however, line items that are present must
be in the same order as those on the official form.
- Each taxpayer's information must be on a separate Schedule K-1 form.

Exception: Don't correspond if a married couple (same last name) are filing a
Schedule K-1 as one **Beneficiary, Partner or Shareholder** in a "Trust,
Partnership or Corporation."

- The amount of each partner, shareholders or beneficiary share cannot
be combined as one total.

(5) If the non-standard Schedules K-1 don't meet the requirements listed above,
research the return and attachments, if information isn't found research IDRS.
If unable to find the missing information, and the payee is **not** a foreign entity,
correspond to request a valid Schedule K-1 using:

- Letter 177-C for *Form 1041 Schedule K-1*
- Letter 1355-C for *Form 1065 Schedule K-1*
- Letter 118-C for *Form 1120-S Schedule K-1*

As of October 29, 2008, returns are no longer sent back to the taxpayer for
missing information/signature per Chief Counsel opinion issued in September
2008.

Exception: Don't correspond if a Schedule K-1 isn't required per IRM 3.0.101.5,
Code and Edit.

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3.0.101.6
(01-01-2018)
Loose Schedules K-1

(1)   If loose Schedules K-1 are received in Code and Edit, research for the parent return DLN and proceed as follows:

If parent return DLN and Schedule K-1	Then
Is found and is for either current year, one-year prior to current year, two-years prior to current year or future year	1. Write the parent DLN in the upper left of the Schedule K-1. 2. If the DLN is for an electronic filed return File Location Code (FLC) of DLN (first two-digits) are 14, 16, 22, 35, 38, 41, 43, 52, 64, 65, 72, 75, 76, 92, 93, or 95, destroy the Schedules K-1 using Service Center Procedures. 3. Place the Schedules K-1 in a gusset folder and label the folder "Loose Schedules K-1." 4. Forward the folder, with the Schedules K-1 to Batching/ Numbering to continue processing.
Is found and is for three or more years prior to current year	1. Prepare an "attachment slip" requesting the Schedules K-1 be attached to the parent return if the parent return is not an electronic filed DLN. 2. If parent return is an electronic filed DLN, destroy the Schedules K-1 as classified waste.
Isn't found and is for either current, one-year prior to current year, two-years prior to current year or future year	1. Hold in suspense and monitor weekly for parent return DLN. • Current Year: Hold until six weeks after parent return Processing Completion Date (PCD). • One-Year Prior to Current Year: Hold until six weeks after parent return PCD. • Two-Years Prior to Current Year: Hold until six weeks after parent return PCD. • Future Year: Hold for six weeks (research ERS suspense and Master File, weekly, for parent DLN). 2. If parent DLN is found, follow procedures above. 3. If parent DLN is not found, route to Accounts Management as a loose schedule. ***Note:*** All Schedules K-1 need to be suspended for research of parent DLN for a minimum of six weeks.
Isn't found and is for three or more years prior to current year.	Destroy the Schedules K-1 as classified waste.

3.0.101.6.1
(01-01-2021)
Loose Schedules K-1 for Electronic File Returns

(1)   When a loose Schedule K-1 is received from Code and Edit, research to determine if the Schedule K-1 is filed electronically with the parent return.

IF	AND	THEN
All Schedules K-1 are filed with the parent return.	Schedules K-1 are for current, one-year prior to current year, two-years prior to current year future or prior year.	Destroy the Schedules K-1 as classified waste.
		1. Destroy any Schedules K-1, as classified waste, if it is a duplicate of an electronic filed Schedule K-1. 2. Place all other Schedules K-1 in a gusset folder and label the folder **Loose Schedule K-1**. Make sure the parent DLN is clearly written/stamped in the upper left margin of the first Schedule K-1 for that parent DLN. 3. Forward the gusset folder, with the Schedules K-1 to Batching/Numbering to continue processing.
	Schedules K-1 are for three or more years prior to current year.	Destroy Schedules K-1 as classified waste.

3.0.101.6.2
(01-01-2021)
Schedules K-1 Received in Suspense/Rejects

(1) Schedules K-1 are form specific and should not be converted to match the parent return (i.e., Form 1065 must have a *Form 1065 Schedule K-1*, Form 1041 must have a *Form 1041 Schedule K-1*, or Form 1120-S must have a *Form 1120-S Schedule K-1*). If the Schedule does not match the parent form, don't send the Schedules K-1 for processing. Take the necessary steps to have them attached to the parent return.

(2) For all others do the following when correspondence is received in Error Resolution.

    a. Separate the Schedules K-1 from the rest of the correspondence.
    b. Write or verify the parent return DLN is stamped in the upper left corner of the first Schedule K-1.
    c. Place the Schedules K-1 in a gusset folder and label the folder "Loose Schedule K-1."
    d. Forward the folder, with the Schedules K-1, to Numbering/Batching to continue processing.
    e. If there are attachments (other than the actual Schedules K-1), attach them to the parent return.
    f. If there are attachments (other than the actual Schedules K-1) and you don't have the parent return, prepare an "attachment slip" requesting the documents be stapled to the parent return.
    g. If the Schedules are for other than the above returns (i.e., Form 1065-B, Form 8865), leave attached to the parent return.

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h.   If the Schedules are for other than the above returns (i.e., Form 1065-B, Form 8865) and you don't have the parent return, prepare an "attachment slip" requesting the document be attached to the parent return.

3.0.101.7
(01-01-2024)
Money Amounts Fields

(1)   Do not bracket negative amounts.

(2)   If taxpayer enters a negative amount in a positive only field, "X" the negative amount. See table below for **positive only** fields for each Schedule K-1.

Note: Lines with multiple entries, edit the first line only.

Form 1065

Line Number and Title
Line 4a - Guaranteed Payments for Services
Line 4b - Guaranteed Payments for Capital
Line 4c - Total Guaranteed Payments
Line 12 - Section 179 deduction
Line 15 - Credits

Form 1120-S

Line Number and Title
Line 11 - Section 179 deduction
Line 13 - Credits

Form 1041

Line Number and Title
Line 3 - Net Short-Term Capital Gain
Line 4a - Net Long-Term Capital Gain
Line 8 - Other Rental Income
Line 13 - Credits and Credit Recapture

(3)   Amounts are transcribed in **dollars only**. If taxpayer enters a positive or negative $.49 or less, "X" the amount. If taxpayer enters a positive or negative $.50 to $.99, edit a $1 or -$1, respectively.

(4)   Schedules K-1 with zeros, blanks or dashes in the entire money amount T-Lines are considered a "Zero Balance Schedule K-1" and are valid, continue processing.

(5)   **Ogden Campus Only**

•   Foreign documents – if a circled "U" is edited to the right of the name, on name line 1, enter "U" in the 2nd TIN Notification field in Section 02. The "U" code is valid with File Location Code 60 (Ogden) only.

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- When transcribing money amounts, the equivalent U.S. cents amount should not be transcribed. Many European currencies use commas for decimals and decimals for commas. Do not transcribe punctuation. Don't transcribe the last two numeric digits of a foreign money amount if the amount is preceded by either a decimal or a comma (e.g., Deutsche Marks may be written as "DM 2.941,18" only 2941 should be transcribed).

3.0.101.8 (01-01-2018) **Converting Schedule K-1 Forms**	(1)	Schedules K-1 are form specific and should not be converted to match the parent return, (i.e., Form 1065 must have a *Form 1065 Schedule K-1*, Form 1041 must have a *Form 1041 Schedule K-1*, and Form 1120-S must have a *Form 1120-S Schedule K-1)*.
3.0.101.8.1 (01-01-2018) **Prior Year Format for Schedules K-1**	(1)	All current year, one-year prior to current year and two-years prior to current year Schedules K-1 on a prior year form must be reformatted to current year format. See Exhibit 3.0.101-8, Conversion Chart.
	(2)	If there is a bar code present on the prior year revision (2012 and prior for Form 1120-S Schedule K-1, Form 1065 Schedule K-1 and Form 1041 Schedule K-1), using a marker, black out the straight lines on both sides of the bar code. See Figure 3.0.101-1, *Black Out Bar Code on Prior Year Documents*.
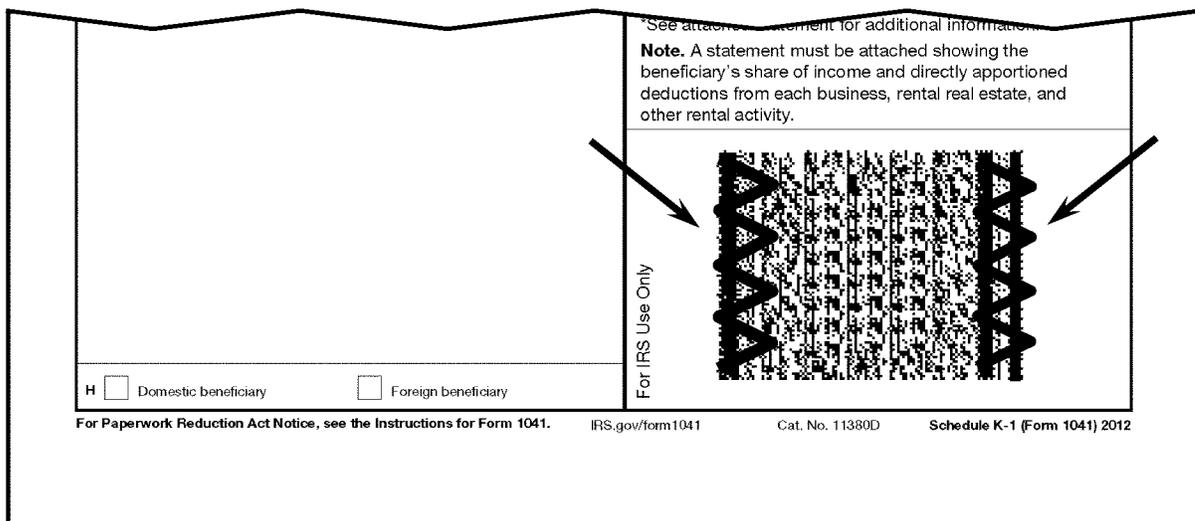
Figure 3.0.101-1 Black Out Bar Code On Prior Year Documents

3.0.101.9 (01-01-2018) **Moving Processable Schedules K-1**	(1)	Separate processable Schedules K-1 from the parent return.
	(2)	Staple the parent return, attachments, unprocessable Schedules K-1 and envelope together.
	(3)	Move the processable Schedules K-1, un-stapled, to the back of the parent return.

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3.0.101.10
(01-01-2024)
**Numbering Parent
Returns**

(1) **When numbering the parent return, the Numbering function**:

a. Separates Schedules K-1 from the parent return and ensures **all** Schedules K-1 beginning tax year match the calendar/tax year of the parent return if other than calendar year.

b. Assigns and stamps a DLN on the parent return on the upper right side of document. Stamp this same DLN in the upper left corner (at least 2 inches from the edge) on **all** Schedules K-1 for that parent. If there is no room in the upper margin, stamp DLN in the right-side margin. Do Not use the Entity area. See Figure 3.0.101-2, *DLN Stamp Location*.

   Note: It is very important that the parent DLN is clearly stamped on **all** Schedules K-1 as it is used during SCRIPS processing of the forms.

c. Stamps or writes the parent block DLN on the gusset folder, places the parent returns in the folders and puts the folders on the batch cart, in DLN order and forwards to Data Conversion.

   Note: Ensure that each DLN has its own gusset folder. For example, 29244, 60244, 85244. These can all be put in the same box as the 29244, but they need to have their own folder and placed in the box in DLN order.

d. Places the Schedules K-1 into a box in parent DLN numbered order.

e. Places parent transmittal in the same slot holding folder 1 and transfers the numbered parent documents and numbered Schedules K-1 to the final tech's work area.

   Note: Although the parent documents are in folders and Schedules K-1 are in a box, they both need to remain with the transmittal.

   Note: When your work is left in the final tech area, it is picked up by Quality Review (QR). After they complete their review, they transfer it to the final tech area. Then the work is checked, recorded, and moved to Data Conversion.

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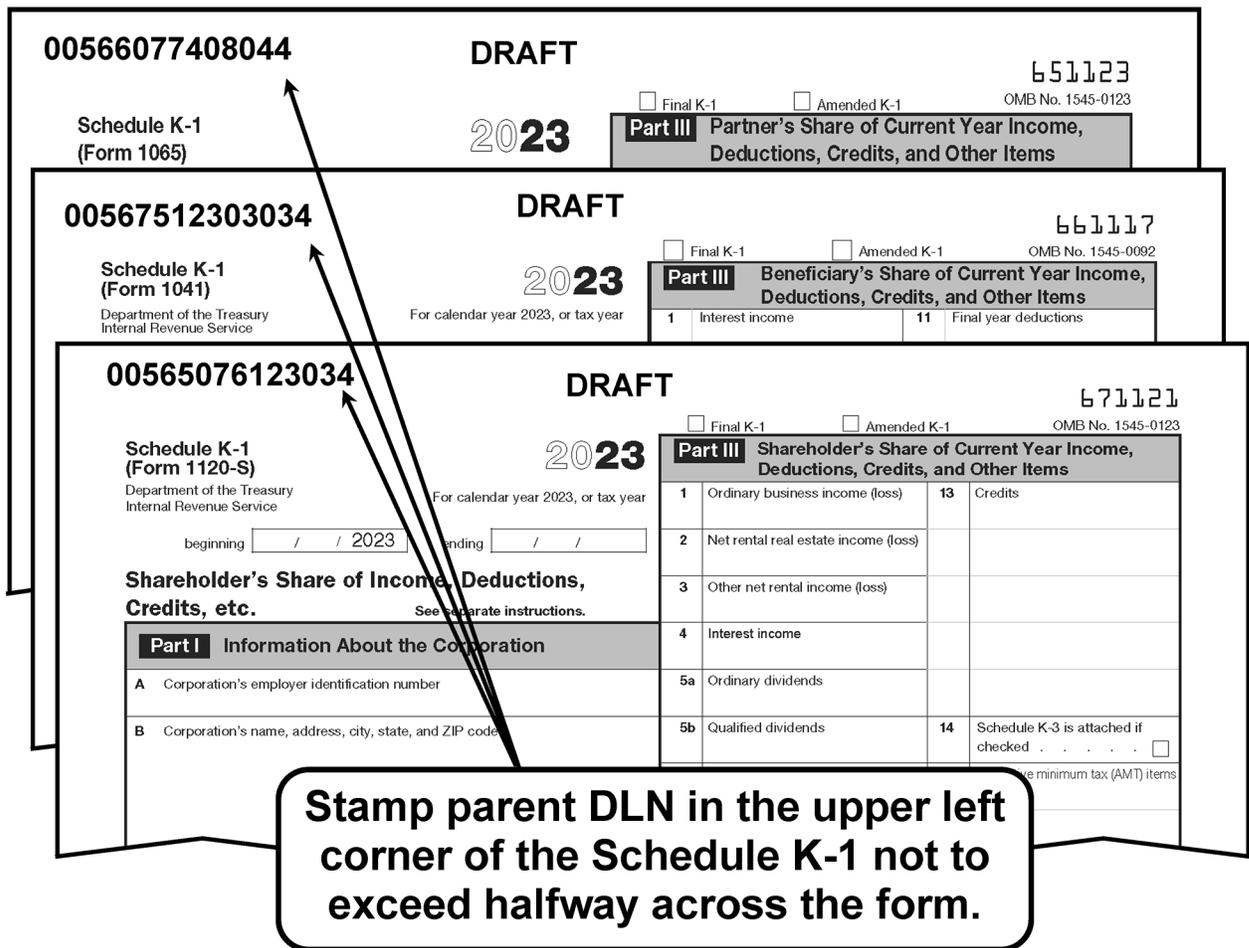
Figure 3.0.101-2 DLN Stamp Location

3.0.101.11
(01-01-2024)
Batching

(1) Line up Schedules K-1 boxes according to program (Form 1041 Schedules K-1 with Form 1041 Schedules K-1 etc.) making sure to keep multiple boxes (1 of 2 and 2 of 2) together.

(2) It is very important to keep current and future year Schedules K-1 in different batches. The year is input once for each batch and it is repeated for each return in the batch.

- • Current = Current processing year minus one
- • One-Year Prior = Current processing year minus two
- • Two-Years Prior = Current processing year minus three
- • Future = Current processing year (fiscal years)

(3) Check that each box only contains one tax year. Different years **cannot** be in the same gusset/box. If different years are mixed in the same box pull the different tax year(s) and put in a separate gusset/box.

(4) Input information in Batch Block Tracking System (BBTS) to create the new batch, and then record new batch number "1."

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(5)   On the Schedules K-1 box line through the old parent program and batch and write the new Schedules K-1 program and batch as well as the cycle number of boxes (i.e., 1 of 1, 1 of 2, and 2 of 2).

(6)   Document count are 80 documents for each block. You can allow BBTS to default to the number of blocks or change the count to "1."

(7)   Box is ready for Pre-Doc Prep Unit.

3.0.101.11.1
(01-01-2018)
Loose Schedules K-1

(1)   Batching keeps loose Schedules K-1 in a colored folder, and notates "Re-file" on the outside, routes to the Pre-Doc Prep Unit.

3.0.101.12
(01-01-2022)
Preparing Schedules K-1 for Processing

(1)   Prepare the Schedule K-1 folders or SCRIPS breaker sheets the same time the parent returns are numbered.

    a.   Assign and stamp a DLN on the parent return.
    b.   Stamp this same DLN in the upper left corner of **all** Schedules K-1 from that parent return as a cross-reference.
    c.   Stamp the parent return gusset folder and the Schedules K-1 gusset/blue folder or SCRIPS breaker sheet with the (FLC), tax class and document code then write the block number on both folders.

Note: If Service Center is not using gusset/blue folders for the Schedules K-1, place a SCRIPS breaker sheet after every 80 documents in the "stat" box.

    d.   Place Schedules K-1 (in folders or with SCRIPS breaker sheet after every 80 documents) on batch cart or in stat boxes.

3.0.101.13
(01-01-2024)
Schedules K-1 Pre-Document Preparation (Pre-Doc Prep)

(1)   When preparing Schedules K-1 for the scanner, the most critical area for repair is the right side of the form.

(2)   The Pre-Doc Prep function is responsible for the following:

    a.   Do not mix tax years. All tax years must be sorted and boxed separately. If mixed, pull out the tax year(s) with the least amount of returns in the box. For example: If the majority in the box is 2023, pull any Schedules K-1 that are **not** 2023.
    b.   Locate the parent DLN and write or verify the DLN is stamped on the Schedules K-1 that are pulled out of batches/boxes due to mixed tax years.
    c.   Remove staples from the Schedules K-1, if present.
    d.   Ensure all pages are oriented in the correct direction to be scanned.
    e.   Remove all Schedules K-1, with tax periods 2020 or prior, write the parent DLN on the upper left corner (if not already present), and return to the Code and Edit function.
    f.   Remove all attachments, write the parent DLN on the upper left corner (if not already present), and give to lead or manager.
    g.   **ALL** damage on the right side of the form must be repaired prior to sending to the scanner function.
    h.   Repair any rips, tears or holes prior to sending to the scanner function and make sure document is laid out flat for scanning.
    i.   If Code and Edit has put a slash (/) or "X" through the entire form, pull the form, write the parent DLN on the upper left corner (if not already present), and return to the Code and Edit function.

3.0.101.13.1 (01-01-2018) **Loose Schedules K-1**	(1)	Loose Schedules K-1 are received from Batching in a colored folder.
	(2)	Sort by document type, then sort each document type by future year, current year, one-year prior to current year and two-years prior to current year.

- Batch
- Follow all Pre-Doc Prep Procedures in IRM 3.0.101.13
- Place in blue gusset folder and label the box as "RE-FILE"

(3)   After preparing Schedules K-1, route to SCRIPS.

3.0.101.13.2 (01-01-2018) **Duplex Schedules K-1**	(1)	Duplex (Carbon Copy) Schedules K-1, cannot be processed through SCRIPS. When you receive a duplex take the following actions:

a.   Photocopy the duplex Schedules K-1.
b.   Staple the duplex forms together by parent EIN.
c.   Place stapled duplex forms in a folder and place in front of the block.
d.   Place photocopied forms in the block to be processed through SCRIPS.

3.0.101.13.3 (01-01-2024) **Two-Sided Schedules K-1**	(1)	Two-sided Schedules K-1 (two different Schedules K-1 on the front and back of a page) cannot be processed through SCRIPS. When you receive a two-sided Schedule K-1, take the following actions:

a.   Copy the back side of the Schedule K-1.
b.   Slash or put an "X" on the side that was copied.
c.   Put the copied Schedule K-1 behind the original Schedule K-1.

3.0.101.14 (01-01-2018) **Schedules K-1 Processing Through SCRIPS**	(1)	This section provides instructions for entering data using the SCRIPS System.

3.0.101.14.1 (01-01-2021) **Forms/Program Numbers/Tax Classes/Doc. Codes**	(1)	Use the program codes listed below when entering Schedules K-1 through SCRIPS.

Return Type	Program Number	Tax Class/Doc Code	Parent Tax Class/Doc Code
1041 Schedule K-1	44386	566	236, 244 and 254
1065 Schedule K-1	44387	565	265 and 254
1120-S Schedule K-1	44388	567	316 and 354

Note: SCRIPS allow management to override the established Unit Task Priority.

3.0.101.14.1.1   (1)   The system automatically sets the Unit Task Prioritization using the following
(01-01-2018)   criteria:
Work Prioritization

Program Number	Return Type	Description based on cycle
44388	1120-S Schedule K-1	Prior (by cycle, then batch #), then Current Cycle (by batch #)
44386	1041 Schedule K-1	Prior (by cycle, then batch #), then Current Cycle (by batch #)
44387	1065 Schedule K-1	Prior (by cycle, then batch #), then Current Cycle (by batch #)
44388	1120-S Schedule K-1	Future Cycle (by cycle then batch #)
44386	1041 Schedule K-1	Future Cycle (by cycle then batch #)
44387	1065 Schedule K-1	Future Cycle (by cycle then batch #)

(2)   The system automatically re-prioritizes the work every time the cycle on the
      system changes.

(3)   *Form 1120-S Schedule K-1* **must be** batched and processed on cycle. They
      cannot be shelved.

(4)   *Form 1065 Schedule K-1* and *Form 1041 Schedule K-1* can be shelved. How-
      ever, they must be processed by Program Completion Date (PCD).

3.0.101.14.2   (1)   The scanner prints a one-character reject code to the left of the DLN area on
(01-01-2021)   any form that is routed to the Reject Bin. The rejected form then is sent back
Scanner Reject   to Batching.

Note: Prior to sending to Batching, write the parent DLN in the upper left corner of
            the Schedules K-1 (if not already present).

Form	Reject Code	Description
44386 (1041 Schedule K-1) 44387 (1065 Schedule K-1) 44388 (1120-S Schedule K-1)	M	Mixed document type within a unit-of-work. (e.g., Form 1041 Schedule K-1 within a Form 1065 Schedule K-1 unit-of-work)

3.0.101.14.3   (1)   Loose Schedules K-1 are received in a colored folder.
(01-01-2018)
Loose Schedules K-1   (2)   After scanning, the SCRIPS operators place the loose Schedules K-1 back in
                                blue gusset folders labeled "RE-FILE" and sends to Post-Doc Prep.

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3.0.101.14.4 (01-01-2018) **Workstation Operations**	(1)	Refer to IRM 3.41.274, General Instructions for Processing via Service Center Recognition/Image Processing System, for a description of these and other items:

- Keyboard Layout
- Login/Logoff
- Operator Statistics
- Post-to-Close
- Interrupt/Resume
- Suspend/Resume
- Status Line

(2) **Whenever IRM 3.41.274, General Instructions for Processing via Service Center Recognition/Image Processing System, and this IRM conflict, this IRM takes precedence.**

3.0.101.14.5 (01-01-2018) **Form Identification (FI) Function**	(1)	The scanner doesn't recognize all documents. These documents are called non-conforming forms. They range from photocopies of official documents, that might be official forms but for some reason don't meet the official specification for measurement, homemade documents of varying formats, to non-Schedule K-1 forms. The Form Identification (FI) function allows the workstation operator to identify the form to avoid rework at the scanner. The FI screen has an image on the left and an entry template on the right. The entry template permits the operator to select what form type the image is, or to delete a single image or an entire submission from further processing. The menus shown on the screen vary depending on how your supervisor profiled you. For instance, if you are not profiled for the FI function, this option isn't present on the OE Function Menu.

3.0.101.14.5.1 (01-01-2021) **Form Identification (FI) QUICK START**	(1)	From the Workstation Main Menu, select the numeric code for Original Entry (OE).
	(2)	From the Original Entry (OE) Image Selection Menu, select the numeric code for Forms Identification (FI) Selection Menu. See Figure 3.0.101-3.

Figure 3.0.101-3 OE Image Selection Menu and Forms Identification (FI) Selection Menu

(3)   From the Forms Identification (FI) Selection Menu, Select 1041 K-1 Forms Identification, 1065 K-1 Forms Identification or 1120-S K-1 Forms Identification.

(4)   The first group of images from a unit-of-work (UW) requiring identification opens.

(5)   If an incorrect option is selected from the Forms Identification (FI) Selection Menu, press the **<Ctrl>-P** key combination to set (post-to-close) and press **<F9>** to suspend, before entering any data, to return to the Forms Identification (FI) Selection Menu.

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(6) If you need to stop FI:

- Press the **<Ctrl>-P** key combination (post-to-close) to end FI after completing the current UW.
- Press the **<Ctrl>-P** key combination (post-to-close) followed by **<F9>** to suspend the block immediately.

Note: For a complete list of key functions, see Exhibit 3.0.101-10, Key Function Table.

(7) The system returns you to the Schedule K-1 Forms Identification (FI) Selection Menu when you complete the last image in the UW.

3.0.101.14.5.2
(01-01-2024)
Forms Identification (FI) Processing

(1) The system assigns a six-digit sequence number instead of a DLN to Schedule K-1 documents it cannot identify. This number assists in locating the UW when researching documents. Once the form type has been identified, the system assigns a DLN to the submission.

(2) If you can identify the image, chose the proper letter or number selection from the form template. Depending on the form type selected (1041, 1065, or 1120-S), one of the following menus appears:

1041 K-1 Form Type
1 - Current Year (TY23) 1041 K-1 (661117)
2 - 1 Year Prior Year (TY22) 1041 K-1 (661117)
3 - 2 Years Prior Year (TY21) 1041 K-1 (661117)
B - Breaker Sheet (F1332)
X - Remove

1065 K-1 Form Type
1 - Current Year (TY23) 1065 K-1 (651123)
2 - 1 Year Prior Year (TY22)1065 K-1 (651121)
3 - 2 Years Prior Year (TY21)1065 K-1 (651121)
B - Breaker Sheet (F1332)
X - Remove

1120-S K-1 Form Type
1 - Current Year (TY23) 1120S K-1 (671121)
2 - 1 Year Prior Year (TY22) 1120S K-1 (671121)
3 - 2 Years Prior Year (TY21) 1120S K-1 (671121)
B - Breaker Sheet (F1332)
X - Remove

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Note: If you receive an unrecognized Breaker Sheet (Form 1332, Block and Selection Record), press **<X>** to remove the document from further processing.

The **<Enter>** key must be pressed to complete a selection.

(3)   If you cannot identify the image, press **<F9>** to suspend the document for research. Some documents are scanned backwards. These requires research to determine exactly which document type they are. If the image is unprocessable, press **<X>** to remove the document from further processing.

(4)   To end a session, press the **<Ctrl>-P** key combination to set (post-to-close). The system returns you to the Original Entry (OE) Selection Menu when you complete the last image in the UW.

3.0.101.14.6
(01-01-2021)
Original Entry (OE)
Function

(1)   The Original Entry (OE) function is used to manually enter data from both scanned images and from paper documents. The menus shown on the screen vary depending on your operator profile. For instance, if you are not profiled for the OE function, this option isn't listed, or is grayed on the Workstation Main Menu.

3.0.101.14.6.1
(01-01-2021)
Original Entry (OE)
Image QUICK START

(1)   From the Workstation Main Menu, select the numeric code for Original Entry (OE).

(2)   From the Original Entry (OE) Selection Menu, select the numeric code for OE Image Selection Menu.

(3)   From the OE Image Selection Menu, select the numeric code for one of the following:

- •   All K-1s OE Image
- •   1041 K-1 OE Image
- •   1065 K-1 OE Image
- •   1120-S K-1 OE Image

(4)   The first whole unit-of-work (UW), or first individual document requiring OE opens (because an entire UW may not require OE from image). Refer to IRM 3.0.101.14.17, SCRIPS Transcription Sheets and other exhibits in this IRM as needed when entering data.

(5)   If an incorrect option is selected from the OE Image Selection Menu, press the **<Ctrl>-<P>** key combination and then **<F9>** to suspend the UW and return to the OE Image Selection Menu.

(6)   Press the **<Ctrl>-P** key combination (post-to-close) to end OE Image when the current UW is finished.

(7)   The system returns you to the Original Entry (OE) Selection Menu when you complete the last document in the current UW.

3.0.101.14.6.2
(01-01-2018)
Original Entry (OE)
Image Processing

(1)   The Status Line at the bottom of the screen displays the following information:

a.   The Program field shows one of the following: **44386, 44387 or 44388** for Schedule K-1 documents.

b.   The DLN field shows the DLN of the document being displayed.

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c.   The Document field shows the relative count of the document. For example, if it is the first document in a UW that has 80 documents, the Document field shows a count of "1 of 80."

d.   The Num field shows either "NU" or blank, indicates a numeric field, or if the shift key is pressed in an alpha/numeric field. See Figure 3.0.101-4, *Num Field Location*.

Prog 44386   **DLN**   00569201187003   **K-1** 1 of 10   **PG** 1 of 1   NU

A   Program Field

B   DLN Field

C   Document Field
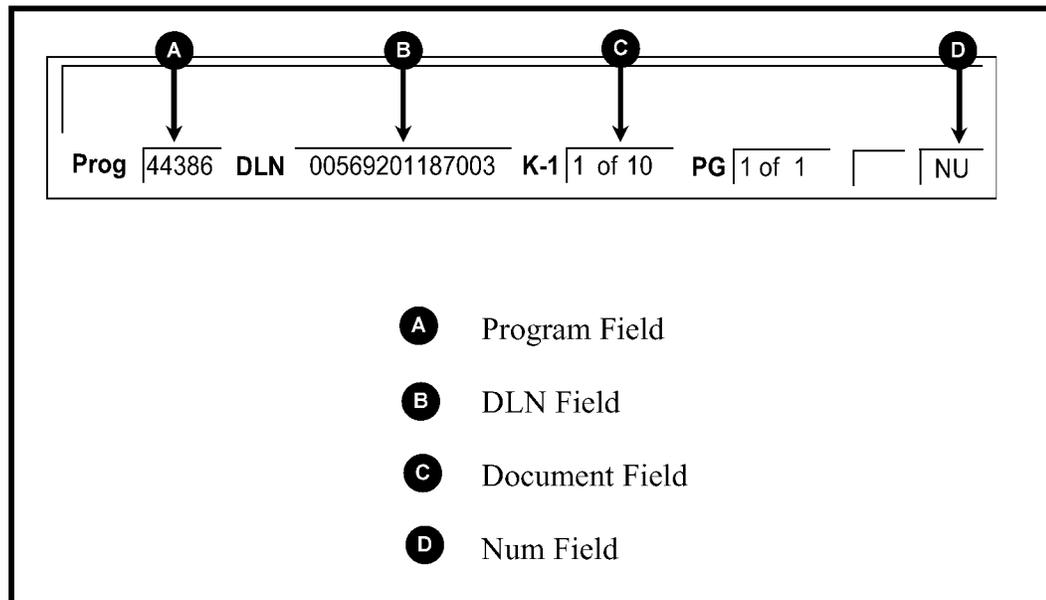
D   Num Field

Figure 3.0.101-4 Num Field Location

(2)   In OE Image, you manually enter information into the template using a scanned image of the return as the source.

3.0.101.14.6.3
(01-01-2021)
**Original Entry (OE)
Paper QUICK START**

(1)   From the Workstation Main Menu, select Original Entry (OE).

(2)   From the Original Entry (OE) Selection Menu, select OE Paper Selection Menu.

(3)   From the OE Paper Selection Menu, select one of the following:

- 1041 K-1 OE Paper
- 1065 K-1 OE Paper
- 1120-S K-1 OE Paper

   Note: The program printed in the middle of the BBTS Batch Transmittal shows which form you are inputting (44386=1041 K-1, 44387=1065 K-1, or 44388 =1120-S K-1).

(4)   Once the workstation operator has successfully completed steps 1 through 3 above, a window labeled "Schedule K-1 Block Input" opens. Input the following information:

- BBTS Batch ID = is the four-digit Batch Number found in the upper right corner of the BBTS Transmittal.

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- Tax Year = two-digits that are taken from the first document in the block and are either the year in the Tax Period Beginning area of the document or the form year if the tax period beginning is missing.
- DLN = is taken from the first document in the block and MUST contain 14-digits for example (00566102790000).

(5) If the wrong program is selected press **<Esc>**, to returned to the OE Paper Selection Menu.

3.0.101.14.6.4
(01-01-2021)
**Original Entry (OE)
Paper Processing**

(1) In OE Paper, the workstation operators manually enter the information into the system and eliminates all transport processing. The operators need the paper Schedules K-1 UW to perform OE Paper. These documents should be batched separately and the BBTS Transmittal clearly marked as "OE Paper."

(2) After selecting the form type from the OE Paper Selection Menu, you are first prompted for the form year, followed by the system reminder window "Enter amounts as DOLLARS ONLY."

(3) The appropriate prompt for the first required field is displayed for the first document in the block. Input the information from the document and when finished press **<F6>** to get the next document.

(4) A sequence number (found in the 12th and 13th position of the DLN) is required for each additional document input (01, 02, 03, etc.). A sequence number cannot be skipped or repeated.

(5) The Status Line at the bottom of the monitor screen has the following information:

- The Program field shows 44386, 44387 or 44388 for Schedule K-1 documents.
- The DLN field shows the DLN of the current document.
- The Document field shows the relative count of the document. The field shows "1 of 1" if this is the first document in the block. As each subsequent paper document is processed it increases to **2 of 2, 3 of 3** etc.
- The Num Field either shows "NU" or is blank, depending on whether you have activated the embedded numeric keypad or not.

(6) Once all the documents have been input press the **<Esc>** and **<F8>** keys to end OE Paper or press **<Ctrl>-P** (post-to-close) while entering, but before releasing the last document in the UW.

Note: The system returns you to the Original Entry (OE) Selection Menu if you used **<Ctrl>-P** on the last document in the UW.

3.0.101.14.6.5
(01-01-2018)
**Image and Paper
Processing Releasing a
Unit-of-Work in Original
Entry (OE)**

(1) For **OE Image**, when you release the last document in a UW, the UW is released.

a. If **<Ctrl>-P has been pressed** before releasing the UW, the OE Selection Menu opens.
b. If **<Ctrl>-P has not been pressed**, another UW opens.

(2) For **OE Paper**, press the **<Esc>** then **<F8>** key to release (close) the UW.

a. If you answer "NO" to the question window that opens, a template appears for additional Schedules K-1 entry.

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b. If you answer "YES" to the question window, and have not issued a post-to-close (**<Ctrl>-P**), a Schedule K-1 template appears to begin a new UW.

c. If you answer "YES" to the question window, and have issued a post-to-close (**<Ctrl>-P**), the OE Selection Menu opens.

3.0.101.14.6.6
(01-01-2021)
Selecting a Specific Unit-of-Work in Original Entry (OE)

(1) A specific Schedule K-1 UW may be selected for OE by following these steps:

a. From the Workstation Main Menu, select the numeric code for OE. The Workstation Main Menu closes, and the OE Selection Menu opens. Menu options vary depending on operator profiles set by your supervisor. For instance, if you are not profiled for the OE function, this option is not listed or is grayed on the Workstation Main menu.

b. From the OE Selection Menu, enter the numeric code for OE Select Block. The OE Selection Menu closes, and the Open Block/Unit-of-Work window opens.

c. From the Open Block/Unit-of-Work window, enter the first 11-digits of the DLN from the Schedule K-1 in the UW.

d. Press the **<Enter>** key. The Open Block/Unit-of-Work window closes and the selected UW opens.

e. The designated Schedules K-1 opens. Enter data using instructions found in IRM 3.0.101.14.8, General Correction Procedures, IRM 3.0.101.14.17, SCRIPS Transcription Sheets, and other instructions in this IRM as needed.

f. If the block isn't available, an error message is displayed indicating the block isn't available.

   Example: A message is displayed if you previously worked on this block, or if another operator is currently working on the Block/UW.

g. If an incorrect UW is selected from the Open Block/Unit-of-Work menu, press **<Ctrl>-P** and then **<F9>** to suspend the UW.

3.0.101.14.7
(01-01-2021)
Data Validation (DV) Function

(1) The DV function is used to manually correct data from scanned images. Menu options vary depending on your profile set by your supervisor. For instance, if you are not profiled for the DV function, this option isn't listed or is grayed on the Workstation Main Menu.

(2) The Status Line at the bottom of the screen displays the following information:

a. The DLN field shows the DLN of the document being displayed.

b. The SUB field shows the relative count of the document.

   Example: If it is the first document in a UW containing 80 documents, the SUB field shows a count of "1 of 80."

c. The Pg field shows the relative count of the page of the document.

d. The Status Line shows **"AUTO"** when the automatic mode is on, **"INS"** when the insert mode is on, and **"NUB"** when the numeric mode is on.

   Note: AUTO Indicator is a toggle which turns the AUTO Mode on and off. When AUTO is on, the cursor automatically moves from the current field to the next field requiring perfection. When AUTO is off, the cursor manually moves through every field using the cursor movement keys. A Select Block or Suspended Block in DV requires the operator to restore the AUTO on mode using **<Ctrl>-<Shift>-<A>**.

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3.0.101.14.7.1 (01-01-2021) **Data Validation (DV) Image QUICK START**	(1)	From the Workstation Main Menu, select the numeric code for Data Validation (DV).
	(2)	From the Data Validation (DV) Selection Menu, select the numeric code for DV Selection Menu.
	(3)	From the DV Selection Menu, select one of the following:

- All K-1s DV
- 1041 K-1 DV
- 1065 K-1 DV
- 1120-S K-1 DV

(4) The first UW opens and the cursor stops at the first highlighted field. Make the necessary corrections following instructions found in IRM 3.0.101.14.8, General Correction Procedures.

(5) If an incorrect option is selected from the DV Selection Menu before entering any data, press **<Ctrl>-P** then press **<F9>** to suspend and return to the DV Selection Menu.

(6) After entering the last field on the document, if AUTO is off, press the **<F6>** key to release the document and display the next template.

(7) Press **<Ctrl>-P** to not receive additional blocks once the current UW is completed.

(8) The system returns you to the Data Validation (DV) Selection Menu when you release the last document.

3.0.101.14.7.2 (01-01-2018) **Data Validation (DV) Paper QUICK START**	(1)	From the Workstation Main Menu, select Data Validation (DV).
	(2)	From the Data Validation (DV) Selection Menu, select DV Select Block.
	(3)	From the Open Block/Unit-of-Work window, enter the first 11-digits of the DLN stamped on the Schedule K-1 in the UW.
	(4)	The selected UW opens and the cursor stops at the first highlighted field. Make the necessary corrections following instructions found in IRM 3.0.101.14.8, General Correction Procedures.
	(5)	The Open Block/Unit-of-Work window is displayed when you release the UW. If you want to continue Data Validation (DV) from paper, go back to step 3. Otherwise press the **<Esc>** key to return to the DV Selection Menu.

| 3.0.101.14.7.3
(01-01-2021)
**Selecting a Specific
Unit-of-Work in Data
Validation (DV)** | (1) | To begin DV on a specific UW of Schedule K-1 documents follow these steps: |

a. From the Workstation Main Menu, select the numeric code for Data Validation (DV). The Workstation Main Menu closes, and the Data Validation (DV) Selection Menu opens. Menu options vary depending on your profile set by your supervisor. For instance, if you are not profiled for the DV function, this option isn't listed or is grayed on the menu.

b. From the Data Validation (DV) Selection Menu window, enter the numeric code for DV Select Block. The Data Validation (DV) Selection Menu window closes and the Open Block/Unit-of-Work window opens.

c. From the Open Block/Unit-of-Work window enter the first 11-digits of the DLN from the Schedule K-1 in the UW.

    d.   Press the **\<Enter\>** key. The Open Block/Unit-of-Work window closes and the selected UW opens.

    e.   The designated Schedule K-1 opens. Enter data using instructions found in IRM 3.0.101.14.8, General Correction Procedures, and IRM 3.0.101.14.17, SCRIPS Transcription Sheets and other instructions, as needed, in this IRM.

    f.   If the block isn't available, an error message is displayed indicating the block isn't available.

        Example: A message is displayed if you previously worked on this block, or if another operator is currently working on the Block/UW.

    g.   A suspended UW in DV requires the operator to restore the AUTO on mode.

    h.   If an incorrect UW is selected from the Open Block/Unit-of-Work menu, press the **\<Ctrl\>-P** key combination and then **\<F9\>** to suspend the UW.

3.0.101.14.8
(01-01-2018)
General Correction Procedures

(1) Use these procedures as a guide during the Original Entry (OE) and Data Validation (DV) functions. Not all the items are always applied to specific situations in either function. If the scanned information is correct, no action is necessary. If the scanner reads the information and it is incorrect, or if scanned information is put into the wrong field, remove from incorrect field and input the information in the correct field.

(2) If you reach the maximum field length while entering data, the cursor, in most cases, automatically moves to the next field. Therefore, incorrect characters can be inadvertently entered into the next field. Remove or correct these characters. Use standard abbreviations as shown in Exhibit 3.0.101-4, Standard Abbreviations, and Exhibit 3.0.101-5, Street Address Abbreviations, to avoid this situation.

(3) Error Messages - Error messages with information are often helpful to correct the error and may be found in the Status Line. Most error messages are two lines with the first line being the error message and the second line containing information that may help resolve the error condition.

(4) While working in OE Image or DV Image, if you can't determine the data for any field (except the street address or city fields) from the image because it is illegible or the image is incomplete, suspend the UW and pull the paper document for verification.

(5) In certain situations, the scanner may read a name or address or even a city without spaces. If the name and/or address can be determined, leave as is.

(6) When validating an address change, ensure the system read the correct ZIP Code. If the address, city, and state on the template doesn't match the information on the image and a correct ZIP Code isn't present on the template, correct the information to match what is on the image.

(7) If a document is received and appears totally blank (no payer/payee entity or tax data), suspend UW and pull the paper document for verification.

(8) While working in OE Image or DV Image, don't enter data marked out or crossed through by the filer.

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(9)   The **<Ctrl>-<F7>** combination provides the operator the ability to access the last edited field or the last flagged field of the previous document.

(10) After DV is complete the system runs a verification of parent DLNs. If the parent DLN is missing from any of the documents within the UW the error message, "Blank Parent DLN still exists after DV. Press **<Enter>** to review possible parent matched." Another window appears stating "Possible Parent Match 1 of (however many) is this the same payer?" If the operator selects "YES," SCRIPS populates the payer information. If the operator selects "NO," the system continues to ask until it has gone through all payers in the UW.

Note: System compares the parent EIN/TIN to the previous document. If the parent EIN/TIN matches, the system duplicates all the parent information, including the parent DLN from the previous document.

- The valid parent return File Location Codes (FLC) for Ogden are 29, 60, 78, 81, 82, 83, 85, 87, or 88.
- The valid parent return File Location Codes (FLC) for Kansas City are 09, 36, 39, 41, or 43.

(11) For additional information on Function Keys refer to the table in Exhibit 3.0.101-13, Key Function Table or IRM 3.41.274, Optical Character Recognition Scanning Operations, General Instructions for Processing via Service Center Recognition/Image Processing System, *Exhibit 3.41.274-1, Function Key Use and Description by Form Type*.

3.0.101.14.8.1
(01-01-2018)
Poor Quality Image

(1)   Occasionally the "Image" of the return presented to the OE or DV Operator is unreadable. Some reasons for this are:

- Writing on image is too light,
- Image is too dark to read writing,
- Image is illegible, or
- Image is incomplete, etc.

(2)   When working in OE or DV, if you can't determine the data for **ANY** field **(except the name, street address, city, state, or ZIP Code)** from the Image, suspend the UW as "Poor Quality Image" (**<F9>**; press "S"; select "Poor Quality Image").

Note: Payer Name 1 must be suspended for "Poor Quality Image."

(3)   The lead clerk/designated employee reviews the Work Status Report for suspended "Poor Quality Image" and pulls the document from the block and gives it to the employee who suspended the UW.

(4)   The employee resumes the suspended block, corrects the data using the paper document or releases the document leaving the field blank, if unable to determine the data.

(5)   The employee then gives the document back to the lead clerk/designated employee.

(6)   The lead clerk/designated employee re-files the document in its original block.

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3.0.101.14.8.2
(01-01-2021)
Schedules K-1 Name and Address Information

(1) *Form 1041 Schedule K-1*

- **Payee Information** - Transcribe name(s) and address information from Part II; box F labeled "Beneficiary's name, address, city, state and ZIP Code."
- **Payer Information** - Transcribe payer Name Line 1 from Part I, box B labeled "Estate's or trust's name." Transcribe payer Name Line 2 and address information from box C labeled "Fiduciary's name, address, city, state and ZIP Code."

(2) *Form 1065 Schedule K-1*

- **Payee Information**- Transcribe name(s) and address information from Part II; box F labeled "Partner's name, address, city, state and ZIP Code."
- **Payer Information** - Transcribe payer name(s) from Part I, box B labeled "Partnership's name, address, city, state and ZIP Code."

(3) *Form 1120-S Schedule K-1*

- **Payee Information** - Transcribe name(s) and address information from Part II box F labeled; "Shareholder's name, address, city, state and ZIP Code."
- **Payer Information** - Transcribe name(s) and address information from Part I box B labeled, "Corporation's name, address, city, state and ZIP Code."

(4) In certain situations, the scanner may read a name, address or city without spaces. If the name and/or address can be determined, leave as is.

3.0.101.14.8.3
(01-01-2018)
Edit Marks

(1) Edit marks and their descriptions are below:

EDIT MARK	DESCRIPTION
"X"	• The "X" is used to delete tax data or to indicate an item is not to be transcribed. • For money amounts, enter the amount written to the left of the "X," when applicable.
"/" (Slash) or "X" through the entire page.	• A "/" (slash) or "X" through the entire page indicates the page is to be deleted. • If the form has a "/" (slash) or "X" through the entire page, delete the page as "**Unprocessable Attachment**."

3.0.101.14.9
(01-01-2024)
Tax Year and Tax Period Entries

(1) Tax Year and Tax Period dates must meet the following criteria:

- Current timely filed calendar year
- One-Year Prior to current calendar year
- Two-Years Prior to current calendar year
- The beginning and ending tax year on all Schedules K-1 must list the same tax year. If not, they fall out to ERS if not edited correctly.

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Note: Tax Period must be transcribed in MMYY format and Tax Year must be transcribed in YY format.

OE/DV Screen Prompts	Description	Instructions
Tax Year	Tax Year	1. Enter the pre-printed or edited Tax Year from the top of the form in YY format. 2. If the Tax Year is different than the Beginning Tax Period Year, then enter the Beginning Tax Period Year as the Tax Year. *Note:* The tax year must be 2021, 2022 or 2023.
Beginning Tax Period	Date from the Tax Year Beginning date box at the top of form.	1. Enter the Beginning Tax Period date in MMYY format. 2. If blank press **<Enter>**, the output program updates the Tax Period based on the Tax Year. *Note:* If the document is batched based on the 'unchanged' Tax Year, this causes the document to be deleted from SCRIPS for "Mixed Tax Year" since Tax Years cannot be mixed within a batch. The deleted documents must be pulled and reprocessed following all the current procedures.
Ending Tax Period	Date from the Tax Year Ending date box at the top of form.	1. Enter the Ending Tax Period date in MMYY format or the edited Ending Tax Year from the top of the form in YY format. 2. If blank press **<Enter>**, the output program updates the Tax Period based on the Tax Year.

3.0.101.14.10
(01-01-2022)
Name and Address Block Reader (NABR)

(1) Name and Address Block Reader is referred to as NABR. NABR is used to improve the accuracy of addresses captured by the scanner from Schedule K-1 documents. The NABR accomplishes this improvement by comparing the address captured by the scanner with a database of addresses used by the United States Postal Service. SCRIPS processes the NABR through a Postal Database.

(2) When validating a NABR change, ensure the system read the correct ZIP Code. If address, city, and state changes are made and a correct ZIP Code is not present in the data field, correct the information to match what is on the image.

(3) The system prompts an operator to "Please verify" the following conditions:

- State is determined by the system from the city present
- State is determined from the ZIP Code present
- City is updated by the system to a phonetic match
- City is determined from the ZIP Code
- Acceptable city name used

Return	Postal Data Base Update	Comments
2121 SE TUNA NEW YORK, NY 10001	2121 TUNA BLVD NEW YORK, NY 10001	System removed SE and put BLVD
112 POODLE A TURTLE CT RABBIT CITY BCH, FL 32413	112 POODLE A TURTLE CT RC BEACH, FL 32413	System abbreviated Rabbit City and spelled out Beach
14658 ANACONDA RD NE WASHINGTON DC 20013	14658 NE ANACONDA RD WASHINGTON DC 20013	System moved NE from the end of the line to after the numbers
1705 SW PIGEON CIRCLE NEW YORK, NY 10001	1705 SW PIGEON CIR NEW YORK, NY 10001	System abbreviated Circle

3.0.101.14.11
(01-01-2022)
Name Entries

(1) Enter the information as shown on the document with as many characters as permitted in the provided name line, except as instructed below. Refer to Exhibit 3.0.101-4, Standard Abbreviations and Exhibit 3.0.101-5, Street Address Abbreviations for a list of valid abbreviations. If the scanned information is correct, no action is necessary.

Example: Except as noted below, enter the information exactly as shown or edited on the document, including all Trust numbers, Account numbers and dates if part of name line.

Example of Taxpayer Entry	Enter as:
Iris Gopher Acct #14542	IRIS GOPHER ACCT 14542
Estate of Gopher Family	ESTATE OF GOPHER FAMILY

a. If a Partner Number or SSN number is shown in the name line, do not enter.

b. If an account number is shown above or to the right of the first name line, enter it on the first name line. (See example above.)

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   c.   Do not enter periods and don't space for them. Only enter a space in an internet name, for example, "Flower.com" should be entered as "FLOWER (space) COM".

   d.   If the name appears with the last name first and the first name last, and the system read it correctly, leave as is.

      Note: If during sight verification a correction needs to be made, or if in OE Image/OE Paper, enter the first name first and last name last.

   e.   Enter Name Line 2 as shown. If a foreign address is present in entity information, use Name Line 2 for foreign information only. For further guidance on entering foreign addresses please refer to IRM 3.0.101.14.11.1.1, Foreign Address.

   f.   If Name 1 or Name 2 entry is too long for the field, shorten it using the abbreviations listed in Exhibit 3.0.101-4, Standard Abbreviations.

      Note: If either Name Line 1 or Name Line 2 is too long after applying abbreviations mentioned above, then enter as many characters as possible. Do not continue the entry on Name Line 2. Don't abbreviate entries used for the Name Control.

   g.   Omit a slash (/), if shown, between two names (e.g., John Pine/Mary Birch). Leave a space.

      Exception: If a date is present in the name lines replace the slash (/) with a hyphen (-). Convert dates to MM-DD-YY format. Do not enter date/dated/dtd or the alpha month.

(2)   Enter a space before and after an ampersand (&). In the payer's name line enter "and" or "&" as shown.

Example:	Enter as:
(1) Linda Snake and Joe Guppy, Ptrs	LINDA SNAKE AND JOE GUPPY PTRS
(2) J. Gecko & R. Frog, Inc	J GECKO & R FROG INC

(3)   Omit punctuation, except for hyphens (-). Do not enter a space before or after hyphens. The hyphen is keyed using the MINUS (-).

Example:	Enter as:
(1) O'Graphite	OGRAPHITE
(2) Maple-Pecan	MAPLE-PECAN

(4)   Space within a true last name if shown.

Example:	Enter as:
De Pine	DE PINE
Van Yew	VAN YEW

(5)   In the second name line change "and" to "&."

      a.   If "In Care Of" or "%" is found in the middle of Name Line 1, move the information to the Name Line 2 field.

Example: Roger Banana c/o Anaconda Trucking and Moving Corporation

Enter name	In Prompt
ROGER BANANA	Name 1
% ANACONDA TRUCKING & MOVING CORP	Name 2

      b.   If an "In-Care-Of" name is present, enter "%," space, and the name. If information is already present on Name Line 2, include as much as possible after the "In-Care-Of" information is input.

> ***Note:*** If two or more "In-Care-Of" name lines are present, enter the first "In-Care-Of" name.

(6)   If there are two or more names in Name 2, separate them with the word "OR", unless "and" (&) or "C/O" (%) are present. Enter "&C" when edited as the last two characters of Name 2 data (no space between the two characters) when the taxpayer entry is too long for the field.

Example: Wood N Willow, Tulip R. Spaniel or Rose E. Locust, Edmund Beech, Evergreen R. Henry &C

Enter name	In Prompt
WOOD N WILLOW	Name 1
TULIP R SPANIEL OR ROSE E LOCUST &C	Name 2

Example: Robert Woodpecker OR Eleanor Woodpecker or Gloria Robin

Enter name	In Prompt
ROBERT WOODPECKER	Name 1
ELEANOR WOODPECKER OR GLORIA ROBIN	Name 2

Example: Albert Palm, Jr. OR Rose Holly or Robert Coffee

Enter name	In Prompt
ALBERT PALM JR	Name 1
ROSE HOLLY OR ROBERT COFFEE	Name 2

Example: Arthur AND Roberta Poplar or Stephen Poplar

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Enter name	In Prompt
ARTHUR POPLAR	Name 1
ROBERTA POPLAR OR STEPHEN POPLAR	Name 2

(7)   Second Name Line data, such as DBA, C/O, or % should be entered on the second line if placed on the address line, and clerk intervention is required.

(8)   If the payer's name line is illegible, suspend for "Poor Quality Image."

(9)   If payer name is missing, leave blank.

(10)   If payer or payee Name Line 2 is illegible or not present, leave blank.

(11)   If payee name is missing or illegible, enter a "**Z**" in the payee's name line field.

(12)   **IMF Only** - Do not enter titles such as Mr., Mrs., Capt., Dr., Rev., etc., in any individual's name (except for Form 1096, Annual Summary and Transmittal of U.S. Information Returns).

Exception: Enter "MRS" or "MS" if it precedes a masculine name, initials or a first name which could be masculine or feminine.

Example: Mr. OR Mrs. Joe Walnut - and/or ampersand included.

Enter name	In Prompt
JOE WALNUT	Name 1
MRS JOE WALNUT	Name 2

(13)   **BMF Only**

a.   Abbreviate corporate name information only when it is abbreviated on the document or the name line exceeds the allowable space. Never abbreviate the first four characters containing the Name Control.

Exception: The following always are abbreviated for corporate entries:
ASSN for Association
CO for Company
CORP for Corporation
FDN for Foundation
INC for Incorporated
LLC for Limited Liability Company
PA for Professional Association
PC for Professional Corporation
PS for Professional Service
SC for Small Corporation

b.   Use the following when you see one of these symbols:
• **#**, enter NO,
• **¢**, enter CENT,

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- **+**, enter PLUS,
- **@**, enter AT,
- **$**, enter DOLLAR.

c.   Special characters not outlined above and/or symbols are omitted and a blank space entered in its position in the name line.

   Note: The ampersand (&) is not considered a symbol for name line.

d.   Omit the designation only such as TA, DBA, AKA, Owner, Proprietor when entering data.

   Note: Do not enter DBA or TA. If scanner reads DBA or TA correctly and no other corrections are needed, leave as is.
   Do not enter the designations or data for FKA, formerly DBA or any data that follows these designations.

e.   If a city or state is shown as part of the first name line, enter the complete name of the city or state. NO abbreviations.

f.   If the name begins with the word "The" and has more than one word following "The" **DO NOT** enter "The".

g.   If the name begins with the word "The" and has only one word following "The" enter "The" as the first word on the name line.

h.   If there are initials in a person's name or a company name with abbreviations such as LLC, MD, PC, etc., do not space for periods. If scanner picks up spaces, leave as is.

i.   If there is a business name in the name line such as "Rug Doctor" or "Mister Clean" and the system drops the Doctor or Mister, re-enter the name as submitted.

j.   If a foreign address is present, do not use the Name 2 field to enter names. Further instruction for entering foreign addresses can be found in IRM 3.0.101.14.11.1.1, Foreign Address.

BMF NAME LINE ENTRY EXAMPLES

Example of Paragraph (13) alpha above	Taxpayer entry	Enter (First Name Line) as
a, f	The Spaniel Corporation <u>Apple Spaniel, Pres.</u>	SPANIEL CORP APPLE SPANIEL PRES (Second Name Line)
b	Banana Dental Office #5 Ltd.	BANANA DENTAL OFFICE NO 5 LTD
a	Fig Spaniel Corporation	FIG SPANIEL CORP
I	Dr. Fig Spaniel Inc.	DR FIG SPANIEL INC
c	5 & 10 & 25¢ Store	5 & 10 & 25 CENT STORE
d, h, f	Service Cleaners L.L.C. DBA The Clean Machine	SERVICE CLEANERS LLC CLEAN MACHINE (Second Name Line)
e	First Bank of FL	FIRST BANK OF FLORIDA
f	The First Bear Bank	FIRST BEAR BANK
g	The Labrador	THE LABRADOR

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3.0.101.14.11.1
(02-24-2022)
Address Elements

(1) If the scanned information is correct, no action is necessary.

(2) If the scanned information is NOT correct, enter the information exactly as shown on the document except as instructed below or when the NABR has perfected the address. See IRM 3.0.101.14.10.

    a. Do not enter periods in the address field, however, punctuation such as slash (/) and hyphen (-) are acceptable. If a period is present between two numbers, enter a space for the period.

    b. If an ampersand (&) is present in the street address, enter as "AND."

    c. If an apostrophe (') is present, omit the apostrophe and do not leave a space for the apostrophe.

    d. If perfecting only part of the address, such as the state or ZIP Code, do not go back to the street address to abbreviate or correct characters if the scanner picked up the street address as present on the document.

    e. If a document has a PO Box, Post Office Box, POB, PO, or PO Drawer, enter the Post Office Box or an asterisk (*) followed by a space and the number.

        Example: PO Box #24; enter as *(space) 24.

    f. If a document has a street address and a PO Box, the PO Box takes precedence.

    g. If two street addresses are present with the same city and ZIP Code, enter the first street address. If two addresses are present, with different cities and ZIP Codes, enter the first in the address, city, state, and ZIP Code fields. Also, use abbreviations as necessary to limit this entry to 35 positions. Enter as much of the street address with abbreviations as possible. (See Exhibit 3.0.101-5 for Street Address Abbreviations).

        Exception: If the name of the street is a direction, the direction must be spelled out. Do not abbreviate street names.

        Example: 123 North Street should be entered as 123 NORTH ST.

    h. Omit **No, No., Num,** or **"#"** symbol and **Number** if it appears as a prefix to a house, apartment, Route, or PO Box number.

    i. If North, South, East or West is shown as part of the city name, use the standard abbreviation (such as N=North, S=South, etc.). **NEVER** use a Major City Code and the standard abbreviation together.

        Example: West Miami enter as W MIAMI, not W MF.

    j. If the city has numerics, enter as alphas.

        Example: 29 Palms enter as TWENTY NINE PALMS.

    k. If multiple street designations are present, only abbreviate the last designation present.

        Example: 1234 Circle Road Drive should be entered as: 1234 CIRCLE ROAD DR

    l. If the street address cannot be determined or is blank, enter "**Z**" in the address field. If the city cannot be determined or is blank, enter "**ZZZ**" in the city field and leave the state and ZIP Code fields blank.

    m. Enter standard abbreviations for states and territories as shown in Exhibit 3.0.101-6, State/Major City/ZIP Code/Major City Code, and Exhibit 3.0.101-7, Foreign ZIP Code, City and State Exceptions.

n. If there is no state, but a ZIP Code is present, enter the ZIP Code as shown and press **<Enter>**. This generates the state code for this ZIP Code in the prompt area. Follow the screen prompt to accept this code or to enter a different code.

o. If there is no ZIP Code (or the ZIP Code is less than or more than five-digits) but a state is present, press the **<Enter>** key in the ZIP Code field. The system generates the default ZIP Code for this state.

> **Note:** DO NOT generate the default ZIP Code without first entering the ZIP Code **"if"** present on the form.

p. If the system prompts that the ZIP Code entered and present on the form does not match the state, delete the ZIP Code entered from the form and generate the default ZIP Code for the state.

> **Note:** DO NOT generate the default ZIP Code without first entering the ZIP Code present on the form.

q. If both the state and ZIP Code are blank, leave both blank.

r. For instructions regarding foreign addresses see IRM 3.0.101.14.11.1.1.

s. Army Post Office (APO), Diplomatic Post Office (DPO) and Fleet Post Office (FPO) addresses must be transcribed with the proper two-character state code followed by the corresponding unique five-digit ZIP Code.

t. When an APO, DPO or FPO is used, don't enter any other data in the city field.

u. If the ZIP Code is out of range on APO, DPO or FPO addresses, enter 34001 for Miami, 09001 for New York and 96201 for San Francisco or Seattle.

v. When APO, DPO or FPO is to be transcribed in the city field, the state code field must correspond with the tables below.

State Code	ZIP Code Range	Geographic Location
AA	340	Americas
AE	090-098	Europe
AP	962-966	Pacific

EXAMPLE:	ENTER AS:
APO New York, NY 091XX	APO AE 091XX
FPO San Francisco, CA 962XX	FPO AP 962XX

3.0.101.14.11.1.1
(01-01-2018)
Foreign Address

(1) Operators are responsible to perfect all entity information on all foreign Schedules K-1.

(2) Foreign addresses on Schedules K-1 documents are entered as follows:

a. Enter the foreign street address in the Name Line 2. Omit any existing Name Line 2 information.

b. Enter the foreign city, state, province or territory, and mailing code, if present, in the street address field. Spell out the city, state, province or territory, if abbreviated (See Exhibit 3.0.101-11 through Exhibit 3.0.101-

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15). Separate the postal code from the foreign city or province with a space. **Example**: London 02.

Note: Accept what the taxpayer has put on the line unless the line is too long, then, use the province or territory abbreviation. This allows the postal code to fit in the field.

c.   Enter the foreign country in the city field. Spell out the country if abbreviated by the taxpayer. If the country is missing or illegible, use Exhibit 3.0.101-11 through Exhibit 3.0.101-15 to determine the country. If you are unable to determine the country, enter "**ZZZ**."

Example: CA is Canada. See Exhibit 3.0.101-11 through Exhibit 3.0.101-15 for complete list of foreign country codes.

Note: If the foreign country exceeds 22 characters, input only the first 22 characters.

d.   Enter a period (.) in the first position of the state field to identify the address as foreign.

e.   Leave the ZIP Code blank.

3.0.101.14.12
(01-01-2022)
Percentage Field Instructions

(1) Should be input and validated as a seven-position field and must be in the format **XXX.XXX.**

(2) Must be positive only.

(3) Must be between 000 - 100.

(4) Percentage fields can be blank.

(5) If there are more than three numeric to the left of the decimal point enter **100.** If there are more than three numeric to the right of the decimal point, enter the first three numeric closest to the decimal point. (See examples 6 and 7 below).

(6) If the decimal point is not present, enter the decimal point after the numeric presented (with decimal point no further then fourth position). For validation purposes, the decimal point must be entered so the system can zero fill the percentage correctly. (See examples 1 and 3 below).

(7) If the percentage has a fraction, ignore the fraction, and enter the number only. (See example 8 and 9 below).

No	Percentage Recognized as	Invalid = send for verification/ correction	Valid = not sent to Operator	Operator to enter/ verify
1	10	missing decimal point		10.
2	95.1		Valid	
3	100	missing decimal point		100.
4	101.123	percentage is > 100		100.
5	15.123		Valid	
6	15.0876	too many numbers to the right of decimal		15.087

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No	Percentage Recognized as	Invalid = send for verification/ correction	Valid = not sent to Operator	Operator to enter/ verify
7	1201	percentage is >100.00 and to many numbers to the left of the decimal **Note:** If percentage is more than 100, input 100.		100.
8	33 1/2	Ignore the fraction; enter the whole number only		33.
9	14 7/8	Ignore the fraction; enter the whole number only		14.

3.0.101.14.13
(01-01-2024)
Money Amount Fields

(1) Enter all money amounts as **DOLLARS ONLY.**

(2) DO NOT enter money amounts from any form or document that is "X'd out."

(3) Enter negative amounts, where allowed, by leading the amount with a hyphen (-).

Note: Negative money amounts require a double **<Enter>**.

(4) If a negative money amount appears in a positive only field, press **<F3>**, to clear the field and press **<Enter>**. Negative amounts can be identified by a minus sign or being enclosed in parentheses or brackets.

(5) If the taxpayer enters a positive or negative $.49 or less, **<F3>**,to clear the field, then press **<Enter>**. If the taxpayer enters a positive or negative $.50 to $.99, enter $1 or -$1 respectively.

(6) If the taxpayer files a State Schedule K-1, and it has a column with the federal information, transcribe the information from the federal lines.

(7) The following lines are presented for verification:

- *Form 1041 Schedule K-1* = Lines 1 and 2a
- *Form 1065 Schedule K-1* = Lines 5, 6a, 6c and 7
- *Form 1120-S Schedule K-1* = Lines 4, 5a and 6

Note: Status Line displays "Is this amount correct?"

(8) If two-dollar amounts are present on the same line, manually add together and enter total amount.

(9) Alpha Codes are used in Part III to identify certain types of income, deductions, or credits. Valid Alpha Code characters consist of **A-ZZ and blank**. Enter

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the amount that corresponds with the valid Alpha Code. Alpha Codes can be found on the following lines of Schedules K-1:

Schedule K-1	Lines
Form 1041 Schedule K-1	•Line 13 Credits and Credit Recapture •Line 14 Other information
Form 1065 Schedule K-1	•Line 11 Other income (loss) •Line 13 Other deduction •Line 15 Credits •Line 20 Other information
Form 1120-S Schedule K-1	•Line 10 Other income (loss) •Line 12 Other deductions •Line 13 Credits

3.0.101.14.14
(01-01-2018)
Deleting a Block

(1) Always delete a block if the tax year cannot be determined.

3.0.101.14.15
(01-01-2022)
**Prior Year Form
Revision Processing**

(1) If a prior year Schedule K-1 is processed by the scanner, SCRIPS operators:

   a.   Input the preprinted or edited year on the Schedules K-1.
   b.   Convert transcription lines using Exhibit 3.0.101-8, Conversion Chart.
   c.   Continue processing.

3.0.101.14.16
(01-01-2018)
**Payer General
Instructions**

(1) If the payer EIN is the same as the previous document, the system copies the payer information into the document and then the next Schedule K-1 is presented.

(2) If the payer EIN is different, the payer Entity fields appear, and the operator is to enter the payer entity information.

3.0.101.14.17
(01-01-2018)
**SCRIPS Transcription
Sheets**

(1) The following tables represent specific SCRIPS entry procedures.

3.0.101.14.17.1
(01-01-2024)
**Form 1041 Schedule K-1
(Program 44386)**

(1) Enter from Part II, information about the Beneficiary on *Form 1041 Schedule K-1.*

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OE/DV Screen Prompts	Description	Instructions
Tax Year	Tax Year.	1. Enter the Tax Year from the top center of the form in YY format. 2. If the Tax Year is different than the Beginning Tax Period Year, then enter the Beginning Tax Period Year as the Tax Year. ***Note:*** The tax year must be 2021, 2022 or 2023.
Beginning Tax Period	Date from the Tax Year Beginning date box at the top of form.	1. Enter the Beginning Tax Period date in MMYY format. 2. If blank, press **<Enter>**. The output program updates the Tax Period based on the Tax Year. ***Note:*** However, if it is batched based on the 'unchanged' Tax Year, this causes the document to be deleted on SCRIPS for "Mixed Tax Year" since Tax Years cannot be mixed within a block.
Ending Tax Period	Date from the Tax Year Ending date box at the top of form.	1. Enter the Ending Tax Period date in MMYY format. 2. If blank, press **<Enter>** the output program updates the Tax Period based on the Tax Year.
[F] Beneficiary ID	Beneficiary ID from Part II box F.	1. Input or correct the nine-digit TIN. 2. If "APPLD FOR" is listed, **<F3>** to clear the field, then press **<Enter>**. 3. If two or more TINs are shown, the TIN is missing, or the TIN has more or less than nine-digits, **<F3>** to clear the field, then press **<Enter>**. 4. If illegible leave blank and press **<Enter>**.
[G] Name 1 (Beneficiary)	Name from box G.	1. Enter or correct Beneficiary Name Line 1 from box G. 2. If missing, or illegible, enter "**Z**" and press **<Enter>** per IRM 3.0.101.14.11 (11).
[G] Name 2 (Beneficiary)	Name from box G.	1. If an "In-Care-Of" name is present, enter "%," space and then the name. 2. If information is present on Name Line 2, include as much as possible after the "%" information. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.

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OE/DV Screen Prompts	Description	Instructions
[G] Address (Beneficiary)	Address from box G.	1. Enter the street address. 2. If PO Box is present, enter an asterisk (*) and a space in the first two positions of the field, followed by the PO Box number. 3. If the street address is missing or illegible, enter "**Z**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[G] City (Beneficiary)	City from box G.	1. Enter the city. 2. If a Major City Code (MCC) applies, enter the MCC for the listed city (optional). 3. If the city is missing or illegible, enter "**ZZZ**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[G] State (Beneficiary)	State from box G.	1. Enter the state code. 2. If a MCC is entered, the state field is bypassed. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[G] Zip Code (Beneficiary)	ZIP Code from box G.	1. Enter the ZIP Code. 2. If missing, press **<Enter>** to generate the default ZIP Code. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
K-1 Amended	Amended K-1 box found above Part III.	1. Enter an "X" if the box is marked. 2. If box has been mis-read, **<F3>** to clear the box and press **<Enter>**.

(2)   Enter from Part III, the money amounts on *Form 1041 Schedule K-1.*

OE/DV Screen Prompt	Description	Instructions
[1] Interest Income	Line 1 (+/-)	Enter the amount from Line 1.
[2a] Ordinary Dividends	Line 2a (+/-)	Enter the amount from Line 2a.
[3] Net Short-Term Capital Gain	Line 3 (+)	Enter the amount from Line 3.
[4a] Net Long-Term Capital Gain	Line 4a (+)	Enter the amount from Line 4a.
[5] Other Portfolio Income	Line 5 (+/-)	Enter the amount from Line 5.
[6] Ordinary Business Income	Line 6 (+/-)	Enter the amount from Line 6.
[7] Net Rental Real Estate Income	Line 7 (+/-)	Enter the amount from Line 7.

OE/DV Screen Prompt	Description	Instructions
[8] Other Rental Income	Line 8 (+)	Enter the amount from Line 8.
[13] Credit and Credit Recapture Code	Line 13 Alpha Designator Code	Enter the valid code to the left of Line 13. The valid codes are A-ZZ, if blank, press **<Enter>**. ***Note:*** Valid codes can be either one alpha (i.e,. A) or two alphas with any combination (i.e., AB, JU, etc.).
[13] Credit and Credit Recapture Amount	Line 13 (+)	Enter the amount from Line 13 that corresponds with the valid code A-ZZ, if blank, press **<Enter>**. ***Note:*** Valid codes can be one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[14] Other Information Code	Line 14 Alpha Designator Code	Enter the valid code to the left of Line 14. The valid codes are A-ZZ, if blank press **<Enter>**. ***Note:*** Valid codes can be one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[14] Other Information Amount	Line 14 (+/-)	Enter the amount from Line 14 that corresponds with the valid code A-ZZ, if blank press **<Enter>**. ***Note:*** Valid codes can be one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).

(3)   Enter from Part I, information about the Estate or Trust, on *Form 1041 Schedule K-1.*

OE/DV Screen Prompt	Description	Instructions
[A] Estate/Trust ID	Parent Return ID.	1. Correct or verify the nine-digit TIN. 2. If two or more TINs are shown, the TIN is missing, or the TIN has more or less than nine-digits, **<F3>** to clear the field then press **<Enter>**. 3. If illegible, suspend UW for Poor Quality Image per IRM 3.0.101.14.8.1.
Parent DLN	The 14-digit Document Locator Number (DLN) is stamped in the upper left margin.	1. Correct or verify the 14-digit DLN if missing or invalid. If unable to correct, **<F3>** to clear the field then press **<Enter>** twice. 2. If illegible, suspend UW for Poor Quality Image. If still unable to read from paper copy leave blank per IRM 3.0.101.14.8.1. 3. If File Location Code (FLC) is 78 or 60 (KCSPC only), clear the field and press **<Enter>** twice.

OE/DV Screen Prompt	Description	Instructions
[B] Name 1 (Estate/Trust)	Name from box B.	1. Enter or correct Payer Name Line 1 from box B. 2. If missing, leave blank and press **<Enter>**. 3. If illegible, suspend UW for Poor Quality Image. ***Note:*** Refer to IRM 3.0.101.14.8.1 for Poor Quality Image. After pulling document to read from paper, if still unable to determine information leave blank.
[C] Name 2 (Fiduciary)	Name from box C	1. If an "In-Care-Of" name is present, enter "%," space and then the name. 2. If information is present on Name Line, include as much as possible after the "%" information. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[C] Address (Fiduciary)	Address from box C.	1. Enter the street address. 2. If PO Box is present, enter an asterisk (*) and a space in the first two positions of the field, followed by the PO Box number. 3. If the street address is missing or illegible, enter "**Z**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[C] City (Fiduciary)	City from box C.	1. Enter the city. 2. If a Major City Code (MCC) applies, enter the MCC for the listed city (optional). 3. If the city is missing or illegible, enter "**ZZZ**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[C] State (Fiduciary)	State from box C.	1. Enter the state code. 2. If a MCC is entered, the state field is bypassed. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[C] ZIP Code (Fiduciary)	ZIP Code from box C.	1. Enter the ZIP Code. 2. If missing, press **<Enter>** to generate the default ZIP Code. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.

3.0.101.14.17.2
(01-01-2024)
**Form 1065 Schedule K-1
(Program 44388)**

(1)   Enter from Part II, information about the Partner, on *Form 1065 Schedule K-1*.

OE/DV Screen Prompts	Description	Instructions
Tax Year	Tax Year.	1. Enter the Tax Year from the top center of the form in YY format. 2. If the Tax Year is different than the Beginning Tax Period Year, then enter the Beginning Tax Period Year as the Tax Year. ***Note:*** The tax year must be 2021, 2022 or 2023.
Beginning Tax Period	Date from the Tax Year Beginning date box at the top of form.	1. Enter the Beginning Tax Period date in MMYY format. 2. If blank, press **<Enter>** the output program updates the Tax Period based on the Tax Year. ***Note:*** However, if it is batched based on the 'unchanged' Tax Year, this causes the document to be deleted on SCRIPS for "Mixed Tax Year" since Tax Years cannot be mixed within a block.
Ending Tax Period	Date from the Tax Year Ending date box at the top of form.	1. Enter the Ending Tax Period date in MMYY format. 2. If blank, press **<Enter>** the output program updates the Tax Period based on the Tax Year.
[E] Partner TIN	TIN from Part II box E.	1. Input or correct the nine-digit TIN. 2. If "APPLD FOR" is listed, **<F3>** to clear the field, then press **<Enter>**. 3. If two or more TINs are shown, the TIN is missing, or the TIN has more or less than nine-digits, **<F3>** to clear the field then press **<Enter>**. 4. If illegible, leave blank and press **<Enter>**.
[F] Name 1 (Partner)	Name from box F.	1. Enter or correct Partner Name Line 1 from box F. 2. If missing or illegible, enter a "**Z**" and press **<Enter>** per IRM 3.0.101.14.11 (11).
[F] Name 2 (Partner)	Name from box F.	1. If an "In-Care-Of" name is present, enter "%," space and then the name. 2. If information is present on Name Line 2, include as much as possible after the "%" information. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.

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OE/DV Screen Prompts	Description	Instructions
[F] Address (Partner)	Address from box F.	1. Enter the street address. 2. If PO Box is present, enter an asterisk (*) and a space in the first two positions of the field, followed by the PO Box number. 3. If the street address is missing or illegible, enter "**Z**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[F] City (Partner)	City from box F.	1. Enter the city. 2. If a Major City Code (MCC) applies, enter the MCC for the listed city (optional). 3. If the city is missing or illegible, enter "**ZZZ**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[F] State (Partner)	State from box F.	1. Enter the state code. 2. If a MCC is entered, the state field is bypassed. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[F] Zip Code (Partner)	ZIP Code from box F.	1. Enter the Zip Code. 2. If missing, press **<Enter>** to generate the default ZIP Code. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[H2] Disregarded Entity	H2 CKBOX	If the box is checked, enter an "X," otherwise leave blank.
[H2] Disregarded Entity TIN	H2 DISTIN	1. Input or correct the nine-digit TIN. 2. If "APPLD FOR" is listed, **<F3>** to clear the field, then press **<Enter>**. 3. If two or more TINs are shown, the TIN is missing, or the TIN has more or less than nine-digits, **<F3>** to clear the field, then press **<Enter>**. 4. If illegible, leave blank and press **<Enter>**.
[H2] Disregarded Entity Name	H2 DISNAME	1. Enter or correct Disregarded Entity Name Line H2. 2. If missing, or illegible, enter "**Z**" and press **<Enter>** per IRM 3.0.101.14.11 (11).
[I2] Is this partner a retirement plan	I2 CKBOX	If the box is checked, enter an "X," otherwise leave blank.
[J] Beginning Capital Beginning	J Capital beginning	Enter % from Capital Beginning Line J. See instructions in IRM 3.0.101.14.12, Percentage Field Instructions.
[J] Beginning Capital Ending	J Capital ending	Enter % from Capital Ending Line J. See instructions in IRM 3.0.101.14.12, Percentage Field Instructions.

OE/DV Screen Prompts	Description	Instructions
[J] Partnership Decrease Sales Exchange	J CKBOX	Enter an "X," if either sales or exchange box is checked, otherwise leave blank. If both are checked clear the field.
[K1] Nonrecourse Ending	K Nonrecourse ending (+/-)	Enter the amount from Nonrecourse Ending Line K1.
[K1] Qualified Nonre- course Ending	K Qualified Nonre- course Financing ending (+/-)	Enter the amount from Qualified Nonrecourse Financing Ending, Line K1.
[K1] Recourse Ending	K Recourse ending (+/-)	Enter the amount from Recourse Ending, Line K1.
[K2] Liabilities from Lower Tier Partnership	K2 CKBOX	If the box is checked, enter an **X**, otherwise leave blank.
[K3] Liability is Subject to Guarantees or other....	K3 CKBOX	If the box is checked, enter an **X**, otherwise leave blank.
[L] Beginning Capital Account	L Capital beginning (+/-)	Enter the amount from Beginning Capital Account Line L.
[L] Ending Capital Account	L Capital ending (+/-)	Enter the amount from Ending Capital Account Line L.
[N] Beginning Unrec. Sec 704(c) Gain or Loss	N Beginning (+/-)	Enter the amount from the Beginning Line N.
[N] Ending Unrec. Sec 704(c) Gain or Loss	N Ending (+/-)	Enter the amount from the Ending Line N.
K-1 Amended	Amended K-1 box found above Part III.	1. Enter an "X" if the box is marked. 2. If box has been mis-read, **<F3>** to clear the box and press **<Enter>**.

(2)   Enter from Part III, the money amounts from *Form 1065 Schedule K-1.*

OE/DV Screen Prompt	Description	Instructions
[1] Ordinary Business Income (Loss)	Line 1 (+/-)	Enter the amount from Line 1.
[2] Net Rental Real Estate Income (Loss)	Line 2 (+/-)	Enter the amount from Line 2.
[3] Other Net Rental Income (Loss)	Line 3 (+/-)	Enter the amount from Line 3.
[4a] Guaranteed Payments for Service	Line 4a (+)	Enter the amount from Line 4a.
[4b] Guaranteed Payments for Capital	Line 4b (+)	Enter the amount from Line 4b.
[5] Interest Income	Line 5 (+/-)	Enter the amount from Line 5.

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OE/DV Screen Prompt	Description	Instructions
[6a] Ordinary Dividend	Line 6a (+/-)	Enter the amount from Line 6a.
[6c] Dividend Equivalents Amount	Line 6c (+/-)	Enter the amount from Line 6c.
[7] Royalties	Line 7 (+/-)	Enter the amount from Line 7.
[8] Net Short-Term Capital Gain (Loss)	Line 8 (+/-)	Enter the amount from Line 8.
[9a] Net Long-Term Capital Gain (Loss)	Line 9a (+/-)	Enter the amount from Line 9a.
[11] Other Income Code	Line 11 Alpha Designator Code	Enter the valid code to the left of Line 11. Valid codes are A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[11] Other Income Amount	Line 11 (+/-)	Enter the amount from Line 11 that corresponds with the valid code A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[12] Section 179 Deduction	Line 12 (+)	Enter the amount from Line 12.
[13] Other Deductions Code	Line 13 Alpha Designator Code	Enter the valid code to the left of Line 13. Valid codes are A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[13] Other Deductions Amount	Line 13 (+/-)	Enter the amount from Line 13 that corresponds with the valid code A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, CD).
[15] Credits	Line 15 Alpha Designator Code	Enter the valid code to the left of Line 15. Valid codes are A-ZZ, if blank, press **<Enter>** *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).

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OE/DV Screen Prompt	Description	Instructions
[15] Credits Amount	Line 15 (+)	Enter the amount from Line 15 that corresponds with the valid code A-ZZ, if blank, press **\<Enter\>**. ***Note:*** Valid codes can be either one alpha (i.e., A) or two alpha with any combination (i.e., AB, JU).
[16] Sch K-3 Attached	Line 16 CKBOX	If the box is checked, enter an **X**, otherwise leave blank.
[20] Other Information Code	Line 20 Alpha Designator Code	Enter the valid code to the left of Line 20. Valid codes are A-ZZ, if blank, press **\<Enter\>** ***Note:*** Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[20] Other Information Amount	Line 20 (+/-)	Enter the amount from Line 20 that corresponds with the valid code A-ZZ, if blank, press **\<Enter\>**. ***Note:*** Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[22] At Risk	Line 22 CKBOX	If the box is checked, enter an **X**, otherwise leave blank.
[23] Passive Activity	Line 23 CKBOX	If the box is checked, enter an **X**, otherwise leave blank.

(3)   Enter from Part I, information about the Partnership, on *Form 1065 Schedule K-1.*

OE/DV Screen Prompt	Description	Instructions
[A] Partnership EIN	Parent Return ID.	1. Correct or verify the nine-digit TIN. 2. If two or more TINs are shown, the TIN is missing, or the TIN has more or less than nine-digits, **\<F3\>** to clear the field then press **\<Enter\>**. 3. If illegible, suspend UW for Poor Quality Image per IRM 3.0.101.14.8.1.
Parent DLN	The 14-digit Document Locator Number (DLN) is stamped in the upper left margin.	1. Correct or verify the 14-digit DLN if missing or invalid. If unable to correct, **\<F3\>** to clear the field if necessary and press **\<Enter\>** twice. 2. If illegible, suspend UW for Poor Quality Image. If still unable to read from paper copy, leave blank per IRM 3.0.101.14.8.1. 3. If File Location Code (FLC) is 78 or 60 (KCSPC only) clear the field, and press **\<Enter\>** twice.

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OE/DV Screen Prompt	Description	Instructions
[B] Name 1 (Partnership)	Name from box B.	1. Enter or correct Payer Name Line 1 from box B. 2. If missing, leave blank and press **<Enter>**. 3. If illegible, suspend UW for Poor Quality Image. ***Note:*** Refer to IRM 3.0.101.14.8.1 for Poor Quality Image. After pulling document to read from paper, if still unable to determine information, leave blank.
[B] Name 2 (Partnership)	Name from box B.	1. If an "In-Care-Of" name is present, enter "%," space and then the name. 2. If information is present on Name Line 2, include as much as possible after the "%" information. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[B] Address (Partnership)	Address from box B.	1. Enter the street address. 2. If PO Box is present, enter an asterisk (*) and a space in the first two positions of the field, followed by the PO Box number. 3. If the street address is missing or illegible, enter "**Z**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[B] City (Partnership)	City from box B.	1. Enter the city. 2. If a Major City Code (MCC) applies, enter the MCC for the listed city (optional). 3. If the city is missing or illegible, enter "**ZZZ**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[B] State (Partnership)	State from box B.	1. Enter the state code. 2. If a MCC is entered, the state field is bypassed. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[B] ZIP Code (Partnership)	ZIP Code from box B.	1. Enter the ZIP Code. 2. If missing, press **<Enter>** to generate the default ZIP Code. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.

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(1)   Enter from Part II, information about the Shareholder, on *Form 1120-S Sched-
ule K-1*.

OE/DV Screen Prompts	Description	Instructions
Tax Year	Tax Year.	1. Enter the Tax Year from the top center of the form in YY format. 2. If the Tax Year is different than the Beginning Tax Period Year, then enter the Beginning Tax Period Year as the Tax Year. ***Note:*** The tax year must be 2021, 2022 or 2023.
Beginning Tax Period	Date from the Tax Year Beginning date box at the top of form.	1. Enter the Beginning Tax Period date in MMYY format. 2. If blank, press **\<Enter\>** the output program updates the Tax Period based on the Tax Year. ***Note:*** However, if it is batched based on the 'unchanged' Tax Year, this causes the document to be deleted on SCRIPS for "Mixed Tax Year" since Tax Years cannot be mixed within a block.
Ending Tax Period	Date from the Tax Year Ending date box at the top of form.	1. Enter the Ending Tax Period date in MMYY format. 2. If blank, press **\<Enter\>** the output program updates the Tax Period based on the Tax Year.

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OE/DV Screen Prompts	Description	Instructions
[E] Shareholder TIN	TIN from Part II box E.	1. Input or correct the nine-digit TIN. 2. If ″APPLD FOR″ is listed, **<F3>** to clear the field, then press **<Enter>**. 3. If two or more TINs are shown, the TIN is missing, or the TIN has more or less than nine-digits, **<F3>**to clear the field then press **<Enter>**. 4. If illegible, leave blank and press **<Enter>**.
[F] Name 1 (Shareholder)	Name from box F.	1. Enter or correct Shareholder Name Line 1 from box F. 2. If missing or illegible, enter a "**Z**" and press **<Enter>** per IRM 3.0.101.14.11 (11).
[F] Name 2 (Shareholder)	Name from box F.	1. If an "In-Care-Of" name is present, enter "%," space and then the name. 2. If information is present on Name Line 2, include as much as possible after the "%" information. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[F] Address (Shareholder)	Address from box F.	1. Enter the street address. 2. If PO Box is present, enter an asterisk (*) and a space in the first two positions of the field, followed by the PO Box number. 3. If the street address is missing or illegible, enter "**Z**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.

OE/DV Screen Prompts	Description	Instructions
[F] City (Shareholder)	City from box F.	1. Enter the city. 2. If a Major City Code (MCC) applies, enter the MCC for the listed city (optional). 3. If the city is missing or illegible, enter "**ZZZ**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[F] State (Shareholder)	State from box F.	1. Enter the state code. 2. If a MCC is entered, the state field is bypassed. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[F] Zip Code (Shareholder)	ZIP Code from box F.	1. Enter the ZIP Code. 2. If missing, press **<Enter>** to generate the default ZIP Code. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
K-1 Amended	Amended K-1 box found above Part III.	1. Enter an "X" if the box is marked. 2. If box has been mis-read, **<F3>** to clear the box and press **<Enter>**.
[G] Current Year allocation percentage	G Shareholder % of Stock Ownership (+)	Enter % from box G. See instructions in IRM 3.0.101.14.12, Percentage Field Instructions.

(2)   Enter from Part III, the money amounts from *Form 1120-S Schedule K-1.*

OE/DV Screen Prompts	Description	Instructions
[1] Ordinary Business Income (Loss)	Line 1(+/-)	Enter the amount from Line 1.
[2] Net Rental Real Estate Income (Loss)	Line 2 (+/-)	Enter the amount from Line 2.
[3] Other Net Rental Income (Loss)	Line 3 (+/-)	Enter the amount from Line 3.
[4] Interest Income	Line 4 (+/-)	Enter the amount from Line 4.
[5a] Ordinary Dividends	Line 5a (+/-)	Enter the amount from Line 5a.
[6] Royalties	Line 6 (+/-)	Enter the amount from Line 6.

OE/DV Screen Prompts	Description	Instructions
[7] Net Short-Term Capital Gain (Loss)	Line 7 (+/-)	Enter the amount from Line 7.
[8a] Net-Long-Term Capital Gain (Loss)	Line 8a (+/-)	Enter the amount from Line 8a.
[10] Other Income Code	Line 10 Alpha Designator Code	Enter the valid code to the left of Line 10. Valid codes are A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[10] Other Income Amount	Line10 (+/-)	Enter the amount from Line 10 that corresponds with the valid code A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[11] Section 179 Deductions	Line 11 (+)	Enter the amount from Line 11.
[12] Other Deductions Code	Line 12 Alpha Designator Code	Enter the valid code to the left of Line 12. Valid codes are A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one (i.e., A) or two alphas with any combination (i.e., AB, JU).
[12] Other Deductions Amount	Line 12 (+/-)	Enter the amount from Line 12 that corresponds with the valid code A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).

OE/DV Screen Prompts	Description	Instructions
[13] Credit Code	Line 13 Alpha Designator Code	Enter the valid code to the left of Line 13. Valid codes are A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[13] Credits Amount	Line 13 (+/-)	Enter the amount from Line 13 that correspond with the valid code A-ZZ, if blank, press **<Enter>**. *Note:* Valid codes can be either one alpha (i.e., A) or two alphas with any combination (i.e., AB, JU).
[14] Sch K-3 Attached	Line 14 CKBX	If the box is checked, enter an **X,** otherwise leave blank.

(3)   Enter from Part I, information about the Corporation, on *Form 1120-S Schedule K-1.*

OE/DV Screen Prompt	Description	Instruction
[A] Corporation EIN	Parent Return EIN	1. Correct or verify the nine-digit TIN. 2. If two or more TINs are shown, the TIN is missing, or the TIN has more or less than nine-digits **<F3>** to clear the field then press **<Enter>**. 3. If illegible, suspend UW for Poor Quality Image per IRM 3.0.101.14.8.1.
Parent DLN	The 14-digit Document Locator Number (DLN) is stamped in the upper left margin.	1. Correct or verify the 14-digit DLN if missing or invalid. If unable to correct, **<F3>** to clear the field if necessary and press **<Enter>** twice. 2. If illegible, suspend UW for Poor Quality Image, if still unable to read from paper copy, leave blank per IRM 3.0.101.14.8.1. 3. If File Location Code (FLC) is 78 or 60 (KCSPC only) clear the field, and press **<Enter>** twice.

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OE/DV Screen Prompt	Description	Instruction
[B] Name 1 (Corporation)	Name from box B.	1. Enter or correct Payer Name Line 1 from box B. 2. If missing, leave blank and press **<Enter>**. 3. If illegible, suspend for Poor Quality Image. ***Note:*** Refer to IRM 3.0.101.14.8.1 for Poor Quality Image. After pulling document to read from paper, if still unable to determine information leave blank.
[B] Name 2 (Corporation)	Name from box B.	1. If an "In-Care-Of" name is present, enter "%," space and then the name. 2. If information is present on Name Line 2, include as much as possible after the "%" information. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[B] Address (Corporation)	Address from box B.	1. Enter the street address. 2. If PO Box is present, enter an asterisk (*) and a space in the first two positions of the field, followed by the PO Box number. 3. If the street address is missing or illegible, enter "**Z**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[B] City (Corporation)	City from box B.	1. Enter the city. 2. If a Major City Code (MCC) applies, enter the MCC for the listed city (optional). 3. If the city is missing or illegible, enter "**ZZZ**" then press **<Enter>**. 4. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[B] State (Corporation)	State from box B.	1. Enter the state code. 2. If a MCC is entered, the state field is bypassed. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.
[B] Zip Code (Corporation)	ZIP Code from box B.	1. Enter the ZIP Code. 2. If missing, press **<Enter>** to generate the default ZIP Code. 3. If a foreign address is present, see IRM 3.0.101.14.11.1.1.

3.0.101.15
(01-01-2018)
ERS

(1) This section has instructions for resolving Schedules K-1 error conditions. All forms go to Error Resolution Systems (ERS) under program code 44380.

| 3.0.101.16
(01-01-2018)
Types of Errors | (1) | This section provides a description of the types of errors generated during Schedules K-1 processing. |

(2) The Error Resolution System (ERS) identifies errors according to type and priority. This shows in the record heading.

- Action Code Error (Priority I) - Not valid on Schedules K-1
- Section Error (Priority II) - Includes terminus error
- Validity Error (Priority III)
- Math/Consistency Error (Error Codes) (Priority IV)

(3) There may be records where the tax examiner finds programming has not furnished a section or a field that is needed to resolve an error. In this event, the tax examiner can use Command Code (**CC**) GTSEC. This should be reported to Headquarters for correction of the display.

3.0.101.16.1
(01-01-2018)
Priority II Errors -
Section Errors

(1) The following conditions may be present if normal SCRIPS validity checks have been bypassed:

- Terminus Errors
- Edit Errors
- Missing required sections

(2) **Terminus Error -** This error is caused by a section with variable length input fields containing an erroneous size field.

   a. When displayed, this type of error shows all input fields of the terminus section. Transcribed data is present. Computer generated fields are not present.

   b. All fields present for the section must be examined and the necessary correction(s) made to all the fields.

(3) **Correction Procedures:**

   a. **CC** CRECT is displayed. If the section needs to be deleted, use **CC** DLSEC to delete the section.

   b. If no corrections are needed, transmit from the bottom of the screen.

3.0.101.16.2
(09-17-2018)
Priority III - Field Errors

(1) **Definition -** Any field that does not meet the requirement(s) for that field is shown as a Priority III error. Consistency and or relationships with other fields are not a factor.

(2) Some reasons for this type of error are:

- Non-numeric character in a numeric field
- Non-alphabetical character in an alpha field
- Blank space in a numeric field
- Blank in the first position of an alpha field if followed by significant data

(3) **Display -** Every field displayed is in error.

   a. All fields with a Priority III error are displayed in columnar format in the order encountered in the record.

   b. An overflow field is identified by all question marks for a money field.

(4) **Correction Procedures:**

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    a.   Correct every error field displayed using the specific instructions within each section for the field in error.

    b.   MeF - Check the information on the source document to determine if each displayed field has been correctly edited and transcribed.

    c.   Enter the correct data for each field displayed.

    d.   If no data is to be in a displayed field, blank the field.

    e.   Transmit.

3.0.101.16.3
(09-17-2018)
Part IV Errors -
Consistency/Math Errors

(1) **Definition -** Any valid field used in any computation in which the result is inconsistent with (or contrary to) any other valid field has Error Code 001–999 assigned and is shown as a Priority IV Error.

(2) **Display -** These errors are displayed with the Error Code assigned to them for the specific error in ascending numerical order. The screen display shows the Error Code assigned and the fields needed to make the necessary correction.

    a.   The blank field "CL" is displayed for the entry of a Clear Code on records where the possibility exists that a change or correction may **not** be needed.

    b.   All errors must be resolved by either eliminating the error or entering a Clear Code.

(3) **Correction Procedures:**

    a.   MeF - Correct all coding and transcription errors.

    b.   If the data in the field is correct, enter a "C" in the Clear Code field.

3.0.101.17
(01-01-2018)
Section 01 Errors

(1) This section provides instructions for correcting Section 01 error conditions.

3.0.101.17.1
(01-01-2018)
General Information

(1) Section 01 contains the **payee** entity data and is required for every record.

(2) Listed below are the fields contained in Section 01 that applies to Schedules K-1 processing:

Field	Field Length	Title
01TIN	09	Payee Identification Number
01TVC	01	Primary TIN Validity Bypass Code
01NM1	40	Payee Name Line 1
01NM2	40	Payee Name Line 2
01ADD	35	Payee Street Address
01CTY	22	Payee City
01ST	02	Payee State Code
01ZIP	09	Payee ZIP Code

3.0.101.17.2
(01-01-2018)
Section 01TIN - Payee Identification Number

(1) There is no validity check of this field.

3.0.101.17.3
(01-01-2018)
Section 01TVC - Primary TIN Validity Bypass Code

(1) This field is **always** blank.

3.0.101.17.4
(01-01-2022)
Section 01NM1 - Payee Name Line 1

(1) Valid characters are alpha, hyphen (-), blank, numeric, and ampersand (&).

(2) **Invalid Conditions:**

    a. Field is completely blank.
    b. Field has characters other than alpha, hyphen (-), numeric, or ampersand (&).
    c. A character follows two consecutive blanks.
    d. The first position has a blank.
    e. The number of character positions is more than 40.

(3) **Correction Procedure:**

    a. MeF - Correct all coding and transcription errors. If name is not present, research using the TIN if present.

If	Then
There is a name entered in SEC01NM2	Move to SEC01NM1
TIN research matches name in 01ADD There is an address match on **CC** INOLE	Enter the name from **CC** INOLE as the Payee
There is no information or no information on **CC** INOLE	Enter "**Z**" and continue processing

3.0.101.17.5
(09-17-2018)
Section 01NM2 - Payee Name Line 2

(1) Valid characters are alpha, hyphen (-), blank, numeric, percent (%), and ampersand (&).

(2) **Invalid Conditions:**

    a. Field has characters other than alpha, hyphen (-), numeric, percent (%) and ampersand (&).
    b. The number of character positions is more than 40.

(3) **Corrections Procedure:**

    a. MeF - Correct all coding and transcription errors.
    b. For "In-Care-Of" names, enter the percent (%) sign, space, and then the name.

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c.   For foreign address, enter the street address, omit the existing Name Line 2.

3.0.101.17.6 (09-17-2018) **Section 01ADD - Payee Street Address**	(1) **Description -** Field 01ADD is in the Entity Section of the return. a. Valid Characters are alpha, numeric, blank, hyphen (-), or slash (/). (2) **Invalid Condition -** Field 01ADD generates as a field error when **any** of the following conditions are present: a. Any character is present **other than** alpha, numeric, blank, hyphen (-), or slash (/). b. The first position is blank. c. Any character follows two consecutive blanks. (3) **Correction Procedures:** a. MeF - Correct all coding and transcription errors. b. If address is not present, research using the TIN if present. c. If unable to perfect, after research enter "**ZZZ**" as the street address. d. Enter the foreign city, state, province if present.

Note: MeF**- Multiple Addresses** If more than one address is present, research **CC** INOLE and determine the correct address as follows: Foreign Addresses see IRM 3.0.101.14.11.1.1.

(4)

If	Then
CC INOLE matches one of the addresses on the return	Enter the address listed on **CC** INOLE in Field 01ADD.
CC INOLE does **not** match any of the addresses on the return	Enter the first address found on the return to field 01ADD.

3.0.101.17.7 (09-17-2018) **Section 01CTY - Payee City**	(1) **Description -** Field 01CTY is in the Entity Section of the return. • Valid characters are alpha and blank. (2) **Invalid Conditions -** Field 01CTY displays as a field error when **any** of the following conditions are present: a. The first position is blank. b. Any character is present **and** the second and third characters are blank. c. Any character follows two consecutive blanks. d. The Major City Code does **not** match any of the valid codes in the Major City Code table. (3) **Correction Procedures:** a. MeF - Correct all coding and transcription errors. *Note:* For a listing of Major City Codes see Exhibit 3.0.101-6, State/Major City/ZIP Code/Major City Code.

3.0.101.17.8
(09-17-2018)
**Section 01ST - Payee
State**

(1) **Description -** Field 01ST is in the Entity section of the return.

    a.   Valid characters are alpha and blank.

(2) **Invalid Condition -** This field is invalid if it is not found in the State Code Table.

(3) **Correction Procedures:**

    a.   MeF - Correct all coding and transcription errors.
    b.   For a description of valid State Codes, see Document 7475, State Abbreviations, Major City Codes, and Address Abbreviations.

(4) **Correction Procedures for APO/DPO/FPO**

    a.   The U.S. Postal Service established new requirements for APO/DPO/FPO addresses.
    b.   If the old address appears (i.e., AP New York, NY 091XX), convert the address to the new state code abbreviation based on the ZIP Code.

ADDRESS	ABBREVIATION	LOCATION	ZIP CODE
APO	AA	Americas	340
DPO	AA	Americas	340
FPO	AA	Americas	340
APO	AE	Europe	090-098
DPO	AE	Europe	090-098
FPO	AE	Europe	090-098
APO	AP	Pacific	962-987
DPO	AP	Pacific	962-987
FPO	AP	Pacific	962-987

3.0.101.17.9
(01-01-2018)
**Section 01ZIP - Payee
ZIP Code**

(1) **Description -** Field 01ZIP is in the Entity Section of the return.

    a.   Valid characters are numeric and blank.

(2) **Invalid Condition -** Field 01ZIP generates as a field error when **any** of the following conditions are present:

    a.   Any character is other than numeric or blank.
    b.   An entry is other than five or nine positions.
    c.   The entry isn't within the range of 00501 and 99999.
    d.   The first five positions are blank, and an entry is present in the last four positions.

(3) **Correction Procedures:**

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- MeF - Correct all coding and transcription errors. Research any of the following for valid ZIP Code information: Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, **CC** INOLE or NAME.

If	Then
01ZIP is blank	Search return and attachments for a valid ZIP Code, if found enter in 01ZIP.
A Major City Code is entered in field 01CTY	1. Determine the first three digits of the ZIP Code from Exhibit 3.0.101-6, State/Major City/ZIP Code/Major City Code. 2. Enter "01" for the fourth and fifth digits.
There is not a Major City Code listed in field 01CTY	Enter the ZIP Code for the state from Exhibit 3.0.101-6 State/Major City/ZIP Code/Major City Code.

3.0.101.18
(01-01-2018)
Section 02 Errors

(1) This section provides instructions for correcting Section 02 error conditions.

3.0.101.18.1
(01-01-2024)
General Information

(1) Section 02 contains miscellaneous data fields.

(2) Listed below are the fields contained in Section 02 that applies to Schedules K-1 processing:

Field	Field Length	Title
02TNI	01	2nd TIN NOT Indicator
02AMD	01	Corrected/Amended Indicator

3.0.101.18.1.1
(01-01-2018)
Section 02TNI - 2nd TIN NOT indicator

(1) This field must **always** be blank.

3.0.101.18.1.2
(09-17-2018)
Section 02AMD - Corrected/Amended Indicator

(1) Valid characters are "G" and blank.

(2) MeF- For Schedules K-1 processed through **SCRIPS**, enter a "G" if the Amended Schedule K-1 Box is checked.

Type of Schedule K-1	Location of Check Box
Form 1041 Schedule K-1	Above Part III
Form 1065 Schedule K-1	Above Part III
Form 1120-S Schedule K-1	Above Part III

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**3.0.101.19
(01-01-2018)
Section 06 Errors**

(1) This section provides instructions for correcting Section 06 error conditions.

**3.0.101.19.1
(01-01-2024)
General Information**

(1) Section 06 contains, date fields, money amounts, indicators, and descriptions.

(2) If invalid dates are listed in the 06BTP and 06ETP fields, these are typos from the taxpayer or the SCRIPS operators.

(3) ERS must use **CC** ENMOD and use the parent's tax year, it is listed under **"FYM."**

(4) To correct errors in Fields 06BTP and 06ETP, enter a space after the P, enter seven zeros and then enter the four-digit year and the two-digit month.

Example: If the tax year is 2023 the beginning tax period is 0000000202301 and the ending tax period is 0000000202312.

(5) Below are the fields listed in Section 06 that apply to Schedules K-1 processing:

(6) **Form 1041 Doc Code 66**

Field	Field Length	Title	+/-
06BTP	13	Beginning Tax Period	N/A
06ETP	13	Ending Tax Period	N/A
0601	12	Interest Amount	+/-
0602B	12	Dividends Amount	+/-
0603A	12	Net Short-Term Capital Gains	+
0604A	12	Net Long-Term Capital Gains	+
0605	12	Other Portfolio Income	+/-
0605A	12	Ordinary Business Income	+/-
0606A	12	Net Rental Real Estate Income	+/-
0608	12	Other Rental Income	+

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Field	Field Length	Title	+/-
0613C	2	Credits and Credit Recapture Code	Enter the first valid code to the left of Line 0613C The valid codes are A-ZZ. **_Note:_** Valid codes can be either one-digit (i.e., A) or two-digit and any combi-nation (i.e (AB, CD).
0613A	12	Credits and Credit Recapture Amount	+ Delete the money amount in Field 0613A if the corre-sponding Alpha Designator Code A-ZZ is not present in Field 0613C.

Field	Field Length	Title	+/-
0614B	2	Other Information Code	Enter the first valid code to the left of Line 0614B The valid codes are A-ZZ. **Note:** Valid codes can be either one-digit (i.e., A) or two-digit and any combi-nation (i.e (AB, CD).
0614A	12	Other Information Amount	+/- Delete the money amount in Field 0614A if the corre-sponding Alpha Designator Code A-ZZ is not present in Field 0614B.

(7) **Form 1065 Doc Code 65**

Field	Field Length	Title	+/-
06BTP	13	Beginning Tax Period	N/A
06ETP	13	Ending Tax Period	N/A
06H2I	1	Disregarded Entity Checkbox	N/A
06H2N	26	Disregarded Entity Name	N/A
06H2T	9	Disregarded Entity TIN	N/A
06PRP	1	Retirement Plan Checkbox	N/A
06JPS	6	Capital Beginning %	N/A
06JPE	6	Capital Ending %	N/A

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Field	Field Length	Title	+/-
06JCI	1	Partnership Interest Checkbox	N/A
06KNE	12	NonRecourse Ending Amount	+/-
06KQE	12	Qualified Nonrecourse Ending Amount	+/-
06KRE	12	Recourse Ending Amount	+/-
06KCI	1	Liability Amount Checkbox	N/A
06KC3	1	Debit Subject to Guarantees Checkbox	N/A
06LCB	12	Beginning Capital Account	+/-
06LCE	12	Ending Capital Account	+/-
06NUB	12	Beginning Unrecognized Sec 704(C)	+/-
06NUE	12	Ending Unrecognized Sec 704(C)	+/-
0601	12	Ordinary Income Amount	+/-
0602	12	Net Real Estate Rental Amount	+/-
0603	12	Other Net Rental Amount	+/-
0604A	12	Guaranteed Payments for Service	+
0604B	12	Guaranteed Payments for Capital	+
0605	12	Interest Income	+/-
0606A	12	Ordinary Dividends Amount	+/-
0606C	12	Dividend Equivalents	+/-
0607	12	Royalties	+
0608	12	Net Short-Term Capital Gains	+/-
0609A	12	Net Long-Term Capital Gains	+/-

Field	Field Length	Title	+/-
0611C	2	Other Income (Loss) Code	Enter the first valid code to the left of Line 0611C. The valid codes are A-ZZ. ***Note:*** *Valid codes can be either one-digit (i.e., A) or two-digit and any combination (i.e (AB, CD).*
0611A	12	Other Income (Loss) Amount	+/- Delete the money amount in Field 0611A if the corresponding Alpha Designator Code A-ZZ is not present in Field 0611C.
0612	12	Section 179 Deduction	+

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Field	Field Length	Title	+/-
0613C	2	Other Deductions Code	Enter the first valid code to the left of Line 0613C. The valid codes are A-ZZ. ***Note:*** Valid codes can be either one-digit (i.e., A) or two-digit and any combination (i.e (AB, CD).
0613A	12	Other Deductions Amount	+/- Delete the money amount in Field 0613A if the corresponding Alpha Designator Code A-ZZ is not present in field 0613C.

Field	Field Length	Title	+/-
0615C	2	Credit Code	Enter the first valid code to the left of line 0615C. The valid codes are A-ZZ. *Note:* Valid codes can be either one-digit (i.e., A) or two-digit and any combination (i.e (AB, CD).
0615A	12	Credit Amounts	+/- Delete the money amount in Field 0615A if the corresponding Alpha Designator Code A-ZZ is not present in 0615C.
0616	1	Sch K-3 Attached Checkbox	N/A

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Field	Field Length	Title	+/-
0620C	2	Other Information Code	Enter the first valid code to the left of Line 0620C. The valid codes are A-ZZ. *Note:* Valid codes can be either one-digit (i.e., A) or two-digit and any combination (i.e (AB, CD).
0620A	12	Other Information Amount	+/- Delete the money amount in Field 0620A if the corresponding Alpha Designator Code A-ZZ is not present in field 0620C.
0622	1	At-Risk Checkbox	N/A
0623	1	Passive Activity Checkbox	N/A

(8)   **Form 1120-S Doc Code 67**

Field	Field Length	Title	+/-
06BTP	13	Beginning Tax Period	N/A
06ETP	13	Ending Tax Period	N/A
06FSP	12	Shareholders allocation percentage	N/A
0601	12	Ordinary Income Amount	+/-
0602	12	Net Real Estate Rental Amount	+/-

Field	Field Length	Title	+/-
0603	12	Other Net Rental Amount	+/-
0604	12	Interest Amount	+/-
0605A	12	Dividends Amount	+/-
0606	12	Royalties	+/-
0607	12	Net Short-Term Capital Gains	+/-
0608A	12	Net Long-Term Capital Gains	+/-
0610C	2	Other Income-Loss Code	Enter the first valid code to the left of Line 0610C. The valid codes are A-ZZ. ***Note:*** Valid codes can be either one-digit (i.e., A) or two-digit and any combi-nation (i.e (AB, CD).
0610A	12	Other Income-Loss-Amount	+/- Delete the money amount in Field 0610A if the corre-sponding Alpha Designator Code A-ZZ is not present in Field 0610C.
0611	12	Section 179 Deduction	+

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Field	Field Length	Title	+/-
0612C	2	Other-Deductions Code	Enter the first valid code to the left of Line 0612C. The valid codes are A-ZZ. *Note:* Valid codes can be either one-digit (i.e., A) or two-digit and any combination (i.e (AB, CD).
0612A	12	Other-Deductions Amount	+/- Delete the money amount in Field 0612A if the corresponding Alpha Designator Code A-ZZ is not present in Field 0612C.

Field	Field Length	Title	+/-
0613C	2	Credits Code	Enter the first valid code to the left of Line 0613C. The valid codes are A-ZZ. *Note:* Valid codes can be either one-digit (i.e., A) or two-digit and any combination (i.e (AB, CD).
0613A	12	Credits Amount	+ Delete the money amount in Field 0613A if the corresponding Alpha Designator Code A-ZZ is not present in Field 0613C.
0614	1	Schedule K-3 Attached Checkbox	N/A

3.0.101.20
(01-01-2018)
Section 16 Errors

(1)   This section provides instructions for correcting Section 16 error conditions.

3.0.101.20.1
(01-01-2018)
General Information

(1)   Section 16 contains the **payer** entity data and is required for every record.

(2)   Listed below are the fields contained in Section 16 that applies to Schedules K-1 processing:

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Field	Field Length	Title
16NM1	40	Payer Name Line 1
16NM2	40	Payer Name Line 2
16ADD	35	Payer Street Address
16CTY	22	Payer City
16ST	02	Payer State Code
16ZIP	09	Payer ZIP Code
16TIN	09	Payer TIN
16DLN	14	Payer DLN
16FCC	02	Foreign Country Code

3.0.101.20.2
(01-01-2022)
Section 16NM1 - Payer Name Line 1

(1)   Valid characters are alpha, hyphen (-), blank, numeric and ampersand (&).

(2)   **Invalid Conditions:**

   a.   Field is completely blank.
   b.   Field has characters other than alpha, hyphen (-), blank, numeric, or ampersand (&).
   c.   A character follows two consecutive blanks.
   d.   The first position has a blank.
   e.   The number of character positions is more than 40.

(3)   **Correction Procedure:**

   a.   MeF - Correct all coding and transcription entry errors. If name is not present, research using the TIN if present.

If	Then
There is a name entered in SEC16NM2	Move to SEC16NM1.
TIN research matches name in 16ADD	Enter name as payer and enter the street address (if City/ST match) from **CC** INOLE into SEC16ADD.
There is an address match on **CC** INOLE	Enter the name from **CC** INOLE as the payer.
There is no name match or information on **CC** INOLE	Enter "**Z**" and continue processing.

3.0.101.20.3
(09-17-2018)
Section 16NM2 - Payer Name Line 2

(1)   Valid characters are alpha, hyphen (-), blank, numeric and ampersand (&).

(2)   **Invalid Conditions:**

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a.   Field has characters other than alpha, hyphen (-), blank, numeric, or ampersand (&).
b.   A character follows two consecutive blanks.
c.   The first position has a blank.
d.   The number of character positions is more than 40.

(3)   **Correction Procedure:**

a.   MeF - Correct all coding and transcription errors. If name is not present, research using the TIN if present.

If	Then
There is an address match on **CC** INOLE	Enter the name from **CC** INOLE as the payer.
There is no information	Enter "**Z**" and continue processing.

3.0.101.20.4
(02-27-2019)
Section 16ADD - Payer Street Address

(1)   **Description -** Field 16ADD is in the Entity Section of the return.

a.   Valid Characters are alpha, numeric, blank, hyphen (-), or slash (/).

(2)   **Invalid Condition -** Field 16ADD generates as a field error when **any** of the following conditions are present:

a.   Any character is present **other than** alpha, numeric, blank, hyphen (-), or slash (/).
b.   The first position is blank.
c.   Any character follows two consecutive blanks.

(3)   **Correction Procedures:**

a.   MeF - Correct all coding and transcription errors.
b.   If address is not present, research using the TIN if present.
c.   If unable to perfect, after research enter "**ZZZ**" as the street address.

Note: **Multiple Addresses -** If more than one address is present, research **CC** INOLE and determine the correct address as follows:

(4)

If	Then
CC INOLE matches one of the addresses on the return	Enter the address listed on **CC** INOLE in Field 16ADD.
CC INOLE does **not** match any of the addresses on the return	Enter the first address found on the return to Field 16ADD.

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3.0.101.20.5
(09-17-2018)
Section 16CTY - Payer City

(1) **Description -** Field 16CTY is in the Entity Section of the return.

    a.   Valid characters are alpha and blank.

(2) **Invalid Conditions -** Field 16CTY generates as a field error when **any** of the following conditions are present:

    a.   The first position is blank.
    b.   Any character is present **and** the second and third characters are blank.
    c.   Any character follows two consecutive blanks.
    d.   The Major City Code does **not** match any of the valid codes in the Major City Code Table.

(3) **Correction Procedures:**

    a.   MeF - Correct all coding and transcription errors.

       Note: For a listing of Major City Codes, see Exhibit 3.0.101-6, State/Major City/Zip Code/Major City Code.

3.0.101.20.6
(09-17-2018)
Section 16ST - Payer State

(1) **Description -** Field 16ST is in the Entity section of the return.

    a.   Valid characters are alpha and blank.

(2) **Invalid Condition -** This field is invalid if it is not found in the State Code Table.

(3) **Correction Procedures:**

    a.   MeF - Correct all coding and transcription errors.
    b.   For a description of valid State Codes, see Document 7475, State Abbreviations, Major City Codes, and Address Abbreviations.

(4) **Correction Procedures for APO/DPO/FPO Addresses -**

    a.   The U.S. Postal Service established new requirements for APO/DPO/FPO addresses.
    b.   If the old address appears (i.e., AP New York, NY 091XX), convert the address to the new state code abbreviation based on the ZIP Code:

ADDRESS	ABBREVIATION	LOCATION	ZIP CODE
APO	AA	Americas	340
DPO	AA	Americas	340
FPO	AA	Americas	340
APO	AE	Europe	090-098
DPO	AE	Europe	090-098
DPO	AE	Europe	090-098
FPO	AE	Europe	090-098
APO	AP	Pacific	962-987
DPO	AP	Pacific	962-987

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ADDRESS	ABBREVIATION	LOCATION	ZIP CODE
FPO	AP	Pacific	962-987

3.0.101.20.7
(09-17-2018)
Section 16ZIP - Payer ZIP Code

(1) **Description -** Field 16ZIP is in the Entity Section of the return.

   a.   Valid characters are numeric and blank.

(2) **Invalid Condition -** Field 16ZIP generates as a field error when **any** of the following conditions are present:

   a.   Any character is other than numeric or blank.
   b.   An entry is other than five or nine positions.
   c.   The entry is not within the range of 00501 and 99999.
   d.   The first five positions are blank, and an entry is present in the last four positions.

(3) **Correction Procedures:**

   a.   MeF - Correct all coding and transcription errors. Research any of the following for valid ZIP Code information: Document 7475, State Abbreviations, Major City Codes, and Address Abbreviations, **CCs** INOLE or NAME.

If	Then
Field 16ZIP is transcribed incorrectly	Enter the correct ZIP Code from the return. Only the first five digits are required.
A valid ZIP Code is **not** available from the return or attachment	1. Determine the first three-digits of a valid ZIP Code for the Major City from Exhibit 3.0.101-6, State/Major City/Zip Code/Major City Code. 2. Enter "01" for the fourth and fifth digits.
The Major City is **not** listed in Exhibit 3.0.101-6, State/Major City/Zip Code/ Major City Code or the first three digits cannot be determined	Enter the ZIP Code of the state shown in the address from Exhibit 3.0.101-6, State/Major City/Zip Code/Major City Code.

3.0.101.20.8
(09-17-2018)
Section 16TIN - Payer TIN

(1) **Description -** Field 16TIN is in Part I of the return.

   a.   Valid characters are numeric.

(2) **Invalid Condition -** Field 16TIN generates as a field error when any of the following conditions are present:

   a.   It is not numeric.

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b.   It is less than nine characters.

(3)   **Correction Procedures:**

a.   MeF - Correct all coding and transcription errors. If TIN is not present, research using the name line.

If	Then
There is a match	Enter TIN from research.
A correct number cannot be determined	Enter the number nine, (9) times.

3.0.101.21
(01-01-2024)
Priority IV Errors - Error Codes 014, 016, 020, 024 and 026

(1)   This section provides detailed error correction procedures for Error Codes 014, 016, 020, 024 and 026. These errors are displayed with the Error Code assigned to them for the specific error in ascending numerical order. The screen display shows the Error Code assigned and the fields needed to make the necessary corrections.

3.0.101.21.1
(01-01-2018)
♦**Error Code 014 - Payee Address**♦

(1)   Error Code 014 displays as follows:

Field Designator	Field Name	Field Length
01ADD	Payee Street Address	35
01CTY	Payee City	22
01ST	Payee State Code	02
01ZIP	Payee ZIP Code	09

3.0.101.21.1.1
(01-01-2018)
Invalid Condition - Error Code 014

(1)   Error Code 014 generates when all fields are not present as follows:

a.   If the street address is present, Field 01CTY and 01ST must be present, unless a Major City Code (MCC) is used.
b.   If a MCC is used, Field 01ADD must be present.
c.   A city must be present. If the city is not in the Major City format, Field 01ST must be present. Field 01ADD can be blank.
d.   A MCC is used and Field 01ST is present.

3.0.101.21.1.2
(01-01-2021)
Correction Procedures - Error Code 014

(1)   MeF - Correct all coding and transcription errors.

(2)   Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

(3)   Research any of the following for valid address information.

•   Document 7475, State Abbreviations Major City Codes, and Address Abbreviations
•   **CCs** INOLE, ENMOD, or NAME

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If	And	Then
A MCC is present	A street address is not available	1. Enter the city name (Spelled out, not in Major City format) in Field 01CTY. 2. Enter the State Code in Field 01ST.
The MCC is correct	The state is present	Delete Field 01ST.
The ZIP Code cannot be corrected from the information on the return, attachments, or research		1. Determine the first three-digits of the ZIP Code from Exhibit 3.0.101-6, State/ Major City/ZIP Code/Major City Code. 2. Enter "01" for the fourth and fifth digits in Field 01ZIP.

3.0.101.21.2
(01-01-2018)
♦**Error Code 016 - Payee Zip/Major City Code Mismatch**♦

(1) Error Code 016 displays as follows:

Field Designator	Field Name	Field Length
01CTY	Payee City	22
01ST	Payee State	02
01ZIP	Payee ZIP Code	09

3.0.101.21.2.1
(01-01-2018)
Invalid Condition - Error Code 016

(1) Error Code 016 generates when the ZIP Code is inconsistent with the Major City Code or State Code.

3.0.101.21.2.2
(01-01-2018)
Correction Procedures - Error Code 016

(1) MeF - Correct all coding and transcription errors.

(2) Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

(3) Research any of the following for valid ZIP Code information:

- Document 7475, State Abbreviations, Major City Codes, and Address Abbreviations
- **CCs** INOLE, ENMOD, or NAME

(4) If only the first three-digits of the ZIP Code can be determined, enter "01" in the fourth and fifth positions.

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If	And	Then
Unable to determine a valid ZIP Code from the return or attachment		Enter the valid ZIP Code found through research in Field 01ZIP.
The address is in a Major City	A MCC can be determined,	1. Enter the name of the city in Field 01CTY. 2. Enter the State Code in Field 01ST.
The address is not in a Major City		1. Enter the proper state abbreviation in Field 01ST. 2. Enter the ZIP Code in Field 01ZIP.

(5)   **Correct Procedures for APO/DPO/FPO Address -**

    a.   The U.S. Postal Service established new requirements for APO/DPO/FPO addresses.

    b.   If the old address appears (i.e., AP New York, NY 091XX), convert the address to the new state code abbreviations based on the ZIP Code:

ADDRESS	ABBREVIATION	LOCATION	ZIP CODE
APO	AA	Americas	340
DPO	AA	Americas	340
FPO	AA	Americas	340
APO	AE	Europe	090-098
DPO	AE	Europe	090-098
FPO	AE	Europe	090-098
APO	AP	Pacific	090-098
DPO	AP	Pacific	090-098
FPO	AP	Pacific	090-098

3.0.101.21.3
(01-01-2024)
Error Code 020

(1)   Error Code 020 screen displays as follows:

    •   **Form 1041 Doc Code 66**

Field Designator	Field Name
06BTP	Beginning
06ETP	Ending
0601	Interest Income

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Field Designator	Field Name
0602B	Ordinary Dividends
0603A	Net Short-Term Capital Gains
0604A	Net Long-Term Capital Gains
0605	Other Portfolio Income
0605A	Ordinary Business Income
0606A	Net Rental Real Estate Income
0608	Other Rental Income
0613C	Credit Recapture Code
0614C	Credit Recapture
0614C	Other Information Code
0614A	Other Information

- **Form 1065 Doc Code 65**

Field Designator	Field Name
06BTP	Beginning
06ETP	Ending
06KNE	Nonrecourse Ending
06KQE	Qualified Nonrecourse Ending
06KRE	Recourse Ending
06LCB	Beginning Capital
06LCE	Ending Capital
06NUB	Beginning Unrecognized Sec. 704(c)
06NUE	Ending Unrecognized Sec. 704(c)
0601	Ordinary Income
0602	Net Real Estate Rental Amount
0603	Other Net Rental Amount
0604a	Guaranteed Payment for Service
0604b	Guaranteed Payment for Capital
0605	Interest Income
0606A	Ordinary Dividends Amount
0606C	Dividend Equivalents
0607	Royalties
0608	Net Short-Term Capital Gains

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Field Designator	Field Name
0609a	Net Long-Term Capital Gains
0611C	Other Income Code
0611A	Other Income
0612	Section 179 Deduction
0613C	Other Deductions Code
0613A	Other Deductions
0615C	Other Credits Code
0615A	Other Credits
0620C	Other Information Code
0620A	Other Information

- **Form 1120-S Doc Code 67**

Field Designator	Field Name
06BTP	Beginning
06ETP	Ending
0601	Ordinary Income Amount
0602	Net Real Estate Rental Amount
0603	Other Net Rental Amount
0604	Interest Amount
0605a	Dividends Amount
0606	Royalties
0607	Net Short-Term Capital Gains
0608a	Net Long-Term Capital Gains
0611	Section 179 Deduction
0613	Credits and Credit Recaptures

(2)   **Invalid Conditions by form type:**

Forms	Transcribed Fields
1041	0605a, 0607
1065	0601, 0602, 0603, 0608, 0609a
1120-S	0601, 0602, 0603, 0607, 0608a

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(3) **Transcribed Fields by form type:**

#
#

Forms	Transcribed Fields
1041	0601, 0602a, 0603, 0604a, 0614
1065	0604, 0605, 0606a, 0607, 0612
1120-S	0604, 0605a, 0606, 0611, 0613

#
#

(4) **Correction Procedures:**

a. Check the entries to make sure the entries are valid or are not misplaced entries. If there are misplaced entries, move or delete the entries.

#
#

#
#

#
#
#
#

#

3.0.101.21.4
(01-01-2018)
Error Code 024 - Payer Address

(1) Error Code 024 displays as follows:

Field Designator	Field Name	Field Length
16ADD	Payer Street Address	35
16CTY	Payer City	22
16ST	Payer State Code	02
16ZIP	Payer ZIP Code	09

3.0.101.21.4.1
(01-01-2018)
Invalid Condition - Error Code 024

(1) Error Code 024 generates if all fields are not present as follows:

a. If the street address is present, Field 16CTY and Field 16ST must be present unless a Major City Code (MCC) is used.
b. If a MCC is used, Field 16ADD must be present.
c. A city must be present. If the city is not in the Major City format, Field 16ST must be present. Field 16ADD can be blank.
d. A MCC is used and Field 16ST is present.

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3.0.101.21.4.2
(01-01-2018)
**Correction Procedures -
Error Code 024**

(1)   MeF - Correct all coding and transcription errors.

(2)   Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

(3)   Research any of the following for valid address information:

- Document 7475, State Abbreviations, Major City Codes, and Address Abbreviations
- **CCs** INOLE, ENMOD, or NAME

If	And	Then
A MCC is present	A street address is not available	1. Enter the city name (spelled out, not in Major City format) in Field 16CTY. 2. Enter the State Code in Field 16ST.
The MCC is correct	The state is present	Delete Field 16ST.
The ZIP Code or address cannot be corrected from the information on the return, attachments, or from research		1. Determine the first three-digits of the ZIP Code from Exhibit 3.0.101-6, State/Major City/Zip Code/Major City Code. 2. Enter "01" for the fourth and fifth digits in Field 16ZIP.

3.0.101.21.5
(01-01-2018)
**Error Code 026 - Payer
Zip/Major City Code
Mismatch**

(1)   Error Code 026 displays as follows:

Field Designator	Field Name	Field Length
16CTY	Payer City	22
16ST	Payer State	02
16ZIP	Payer ZIP Code	09

3.0.101.21.5.1
(01-01-2018)
**Invalid Condition - Error
Code 026**

(1)   Error Code 026 generates when the ZIP Code is inconsistent with the Major City Code or State Code.

3.0.101.21.5.2
(01-01-2018)
**Correction Procedures -
Error Code 026**

(1)   MeF - Correct all coding and transcription errors.

3.0.101.21.4.2   Internal Revenue Manual   Cat. No. 33347E (11-06-2023)
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(2) Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

(3) Research any of the following for valid ZIP Code information:

- Document 7475, State Abbreviations, Major City Codes, and Address Abbreviations
- **CCs** INOLE, ENMOD, or NAME

(4) If only the first three-digits of the ZIP Code can be determined, enter "01" in the fourth (4th) and fifth (5th) positions.

If	And	Then
Unable to determine a valid ZIP Code from the return or attachment		Enter the valid ZIP Code found through research in Field 16ZIP.
The address is in a Major City	A MCC can be determined	1. Enter the MCC in Field 16CTY. 2. Delete the State Code in Field 16ST.
The address is not in a Major City		1. Enter the proper state abbreviation in Field 16ST. 2. Enter the ZIP Code in Field 16ZIP.

(5) **Correction Procedure for APO/DPO/FPO Address**

a. The U.S. Postal Service established new requirements for APO/DPO/FPO addresses.

b. If the old address appears (i.e., (AP New York, NY 091XX), convert the address to the new state code abbreviations based on the ZIP Code:

ADDRESS	ABBREVIATION	LOCATION	ZIP CODE
APO	AA	Americas	340
DPO	AA	Americas	340
FPO	AA	Americas	340
APO	AE	Europe	090-098
DPO	AE	Europe	090-098
FPO	AE	Europe	090-098
APO	AP	Pacific	962-987
DPO	AP	Pacific	962-987
FPO	AP	Pacific	962-987

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3.0.101.22 (01-01-2018) **ERS – When Correspondence is Required**	(1)	Correspondence may be required if any of the following is present:

    a.   If the Schedules K-1 are received in continuous format (e.g., computer listings or typed listings), correspond requesting separate Schedules K-1.

    b.   If substitute Schedules K-1 are received and do not meet the requirements listed in IRM 3.0.101.5.3, Substitute Schedules K-1, correspond requesting a valid substitute form, or the official IRS form.

3.0.101.23 (01-01-2018) **Post Document Preparation**	(1)	Pick up work according to the number of carts or boxes included (i.e., box 1 of 2, box 2 of 2).

(2) Leaf through Schedules K-1 to determine which Schedules K-1 belong to a single parent (parent DLN is stamped in the upper left of the first Schedule K-1). The Schedules K-1 for each parent should be in separate gusset/blue folder or separated by a pink piece of paper.

    a.   You may find many documents with attachments. In this case, all the following pages should match the front page in some way (EIN, Name).

    b.   If there is a stray Schedule K-1 without a DLN that doesn't match any other documents, pull the document, and send to Code and Edit as a "Loose Schedule K-1."

(3) Return block of documents to "stat" box or cart.

3.0.101.23.1 (01-01-2018) **Output Report**	(1)	Instructions for working the "Actual Output Report."

(2) The "Actual Output Report" lists all DLNs that is either output or deleted.

    a.   Verify every DLN on the "Actual Output Report."

(3) If the batch has a DLN not on the report:

    a.   Pull entire block and make sure the parent DLN is written or stamped on the first document.

    b.   Give the entire block of documents to the lead or designated employee for research.

    c.   If block is deleted, the lead or designated employee routes it for processing.

    d.   If block is not deleted and is still on the SCRIPS system, the lead or designated employee takes the necessary action to have the block worked and output.

(4) If a single document is deleted from a block:

    a.   Pull the document from the block.

    b.   Make sure the parent DLN is written in the upper left corner of each Schedule K-1 pulled.

    c.   Route deleted, pulled documents to Batching for further processing.

3.0.101.23.2 (01-01-2024) **Post Document Preparation for Files**	(1)	The documents are received on batch carts in gusset/blue folders or in "stat" boxes after raw input has been completed.

(2) After receipt, prepare documents for filing as follows:

    a.   Check parent DLN on folder or on "stat" box against the first Schedule K-1 parent DLN in each folder or "stat" box to ensure they match.

b.   If parent DLN is for an electronically filed return (FLC of DLN (first two-digits) are 14, 16, 22, 35, 38, 41, 43, 52, 64, 65, 72, 75, 76, 92, 93, or 95), destroy as classified waste.

c.   If folder is labeled "Loose Schedules K-1," prepare an "attachment document," staple to the Schedule and route to Files to be attached to the parent return.

d.   For all others, make sure parent DLN is stamped/written on gusset/blue folders or "stat" boxes.

e.   If gusset/blue folder is not provided for a parent DLN, create one by stamping/writing the parent DLN on the top tab and placing the Schedules K-1 inside the folder.

f.   Place folders in the box or batch cart with the parent DLN sticking out, in ascending order, from right to left, facing the front of the box/batch cart.

g.   If DLN is out of order (e.g., LC244–091–49700–2, LC244–091–49800–2, LC244–091–51000–2, LC244-091-49900–2), associate in the correct DLN order.

h.   If there are different FLCs within the DLNs, ensure that they are in their own gusset/blue folder and placed at the back of the box in order.

   Example: 29244, 60244, 85244 can all be put in the same box as the 29244, however they need to have their own gusset/blue folder and placed in the box in DLN order.

i.   "Re-file" documents should be stapled together for each parent DLN, place the documents in a "stat" box labeled "Re-file" and route to Files.

j.   Prepare additional gusset/blue folders or "stat" boxes, when necessary, to eliminate over stuffing. If over-stuffing is an ongoing problem, coordinate with the Pre-Doc Prep Function.

Note: There should be a gusset/blue folder for each parent DLN, and the gusset/blue folders should be in parent DLN order within each "stat" box or batch cart.

3.0.101.23.3
(01-01-2018)
Duplex Schedules K-1

(1)   Duplex (Carbon Copy) Schedules K-1 cannot process through SCRIPS and are photocopied in Pre-Doc Prep and placed in a folder. When received take the following actions:

a.   Remove the duplex Schedules K-1 from the folder.

b.   Re-associate to the photocopied Schedules K-1 before routing to Files.

3.0.101.24
(01-01-2018)
Set-Up for Document File Retention

(1)   Documents are placed in "stat" boxes.

(2)   Arrange documents in proper filing sequence. Maintain all documents in parent DLN order.

(3)   After the weekly cycle has been accumulated (daily where space limitations or other local requirements dictate) inter-file the cycle on permanent shelving for retention.

3.0.101.25
(01-01-2018)
Files

(1)   When requests for the parent return (Form 1041, Form 1065 and Form 1120-S) and Schedules K-1 are received by Files:

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   a.   If the requests are received via Form 5546 (Exam request) pull and charge out both the parent return and the Schedules K-1 and forward to requester.

   b.   If a request is received from Statistic of Income (SOI), for both the Form 1120-S and the related Schedules K-1, pull and charge out both and forward to SOI. **Don't pull** the Schedules K-1 for Form 1041 and Form 1065.

   c.   If a request is received from Return and Income Verification Services (RAIVS) for Form 1120-S, Form 1041, or Form 1065 and the related Schedules K-1, pull and charge out both and forward to RAIVS.

   d.   If requests are received from other areas for Form 1041, Form 1065 and Form 1120-S and the related Schedules K-1 via **CC** ESTAB/DOALL, they **must** enter "Pull Schedule K-1" in the remarks field. If "Pull Schedule K-1" is not present in the remarks field, **pull and charge out only** the parent return and forward to the requester.

   e.   If the request is received via Form 2275, Records Request, Charge and Recharge for the parent return and the related Schedules K-1, they **must** write "Pull Schedule K-1" in the Remarks block. If "Pull Schedule K-1" is not present in the remarks block, **pull and charge out only** the parent return and forward to the requester.

3.0.101.26
(01-01-2018)
Servicing Requests for Returns, Copies, and Information

(1) When a request for a document arrives in Files, and the document is already charged-out or is missing, note the complete charge-out data on the requisition.

(2) If the document/block is not in Files, ensure necessary action is taken to guarantee that the document/block is not misfiled or possibly shelved incorrectly (i.e., notify supervisor for special search).

(3) If an "A" is marked on the Block Control Sheet, there is a duplicate DLN. Check the following block, marked "B" on the block control sheet, to ensure pulling of the correct document.

(4) Prepare copies where requested. Re-file the original.

(5) Sort filled requests into location of requestor and route to requestor. The Unit Address List (UAL) is available on the Submission Processing website and has addresses corresponding with the IDRS group numbers of the requestor. Perform special search on unfilled requests only if the special search criteria are met. See IRM 3.5.61.11, Requests for Association of Attachments.

(6) Form 8161, Error Resolution Charge-outs, are received in two ways:

   a.   Part 1 only - Error Resolution already has the return. File part 1 in its proper place in the block.

   b.   All three parts - Attach parts 2 and 3 to return and route to Error Resolution. File part 1 in its proper place in the block.

3.0.101.27
(01-01-2018)
Re-Filing

(1) When previously charged-out parent and Schedules K-1 are received back in Files to be re-filed, file both parent and Schedules K-1 associated by parent DLN. Never attach, associate, or re-file into Schedules K-1 folders.

(2) When processed "Loose Schedules K-1" are received in Files, if necessary, research IDRS for matching parent DLN, then re-file behind parent return.

(3)   When attachments other than Schedules K-1 are received, file with the parent return using *Form 10023-B*, Attachment (To Be Associated With Return). The parent DLN is written on the upper left of the Schedules K-1. These attachments are pulled in the Pre-Doc Prep area but cannot be processed through the SCRIPS scanners and need to be re-associated with the parent return.

3.0.101.28
(04-19-2018)
Retiring Documents to Federal Records Center

(1)   Files function retires Schedules K-1 at the same time as the matching parent blocks, in accordance with Document 12990, Records and Information Management Records Control Schedules. To find this information, open the attached link and refer to the information in the table below.

IRS Records Control Schedules (RCS)	Schedule	Page	Item	Item
Tax Administration – Wage and Investment (W&I) Records	29	420	56	58

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3.0.101.28   Internal Revenue Manual   Cat. No. 33347E (11-06-2023)
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Exhibit 3.0.101-1 (02-06-2019)
Form 1041 Schedule K-1

DRAFT

661117

☐ Final K-1   ☒ Amended K-1   OMB No. 1545-0092

Schedule K-1
(Form 1041)
Department of the Treasury
Internal Revenue Service

20**23** T

For calendar year 2023, or tax year

beginning / T / 2023   ending / T /

Beneficiary's Share of Income, Deductions, Credits, etc.   See back of form and instructions.

Part I	Information About the Estate or Trust

A Estate's or trust's employer identification number

T

B Estate's or trust's name

T **Name Line 1**

C Fiduciary's name, address, city, state, and ZIP code

Name Line 2
T **Street address**
City State   ZIP Code

D ☐ Check if Form 1041-T was filed and enter the date it was filed
_____

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II	Information About the Beneficiary

F Beneficiary's identifying number
T

G Beneficiary's name, address, city, state, and ZIP code

Name
T **Street address**
City State   ZIP

H ☐ Domestic beneficiary   ☐ Foreign beneficiary

Part III	Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
	T +/-		
2a	Ordinary dividends		
	T +/-		
2b	Qualified dividends		
3	Net short-term capital gain		
	T +		
4a	Net long-term capital gain		
	T +		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
	T +/-		
6	Ordinary business income		
	T +/-		
7	Net rental real estate income		
	T +/-	13	Credits and credit recapture
8	Other rental income		
	T +		
9	Directly apportioned deductions		
		14	Other information
		TT	T +/- First Line
10	Estate tax deduction		

* See attached statement for additional information.

Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.   www.irs.gov/Form1041   Cat. No. 11380D   Schedule K-1 (Form 1041) 2021

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Any line marked with a #   33347101
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Exhibit 3.0.101-2   (01-01-2022)
Form 1065 Schedule K-1

DRAFT

651123

OMB No. 1545-0123

☐ Final K-1   ☒ Amended K-1

Schedule K-1
(Form 1065)
Department of the Treasury
Internal Revenue Service

20**23** T

For calendar year 2023, or tax year

beginning / T / 2023   ending   / T /

Partner's Share of Income, Deductions,
Credits, etc.   See separate instructions.

Part I	Information About the Partnership

A   Partnership's employer identification number
T

B   Partnership's name, address, city, state, and ZIP code
Name
T   **Street Address**
City State   ZIP Code

C   IRS center where partnership filed return:

D   ☐ Check if this is a publicly traded partnership (PTP)

Part II	Information About the Partner

E   Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
T

F   Name, address, city, state, and ZIP code for partner entered in E. See instructions.
Name
T   **Street Address**
City State   ZIP Code

G   ☐ General partner or LLC member-manager   ☐ Limited partner or other LLC member

H1 ☒ Domestic partner   ☐ Foreign partner

H2 ☒ If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1   What type of entity is this partner?

I2   If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here . ☒

J   Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
		T
Profit	%	%
Loss	%	%
Capital	T %	T %

Check if decrease is due to:
☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse . . . $	$	T +/-
Qualified nonrecourse financing . . . $	$	T +/-
Recourse . . . $	$	T +/-

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☒

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions . . . . . ☒

L   **Partner's Capital Account Analysis**

Beginning capital account . . . $ T +/-
Capital contributed during the year . . $ _____
Current year net income (loss) . . . $ _____
Other increase (decrease) (attach explanation) $ _____
Withdrawals and distributions . . . $ (_____)
Ending capital account . . . . . $ T +/-

M   Did the partner contribute property with a built-in gain (loss)?
☐ Yes   ☐ No   If "Yes," attach statement. See instructions.

N   **Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**
Beginning . . . . $ T +/-
Ending . . . . $ T +/-

Part III	Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) T +/-	14	Self-employment earnings (loss)
2	Net rental real estate income (loss) T +/-		
3	Other net rental income (loss) T +/-	15	Credits TT T +/- First Line
4a	Guaranteed payments for services T +		
4b	Guaranteed payments for capital T +	16	Schedule K-3 is attached if checked . . . . . . ☒
4c	Total guaranteed payments T +	17	Alternative minimum tax (AMT) items
5	Interest income T +/-		
6a	Ordinary dividends T +/-		
6b	Qualified dividends T +/-	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents T +/-		
7	Royalties T +/-		
8	Net short-term capital gain (loss) T +/-	19	Distributions
9a	Net long-term capital gain (loss) T +/-		
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain TT T +/- First Line		
10	Net section 1231 gain (loss)		
11	Other income (loss) TT T +/- First Line		
12	Section 179 deduction T +	21	Foreign taxes paid or accrued
13	Other deductions TT T +/- First Line		

22 ☒ More than one activity for at-risk purposes*
23 ☒ More than one activity for passive activity purposes*
*See attached statement for additional information.

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Exhibit 3.0.101-2

33347002

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Exhibit 3.0.101-3   (01-01-2022)
Form 1120-S Schedule K-1

DRAFT   671121

☐ Final K-1   Ⓣ Amended K-1   OMB No. 1545-0123

Schedule K-1
(Form 1120-S)   T 2023

Department of the Treasury
Internal Revenue Service   For calendar year 2023, or tax year

beginning / T / 2023   ending / T /

Shareholder's Share of Income, Deductions,
Credits, etc.   See separate instructions.

Part I Information About the Corporation

A   Corporation's employer identification number
     T

B   Corporation's name, address, city, state, and ZIP code
     Name
     T   Street Address
     City State   ZIP Code

C   IRS Center where corporation filed return

D   Corporation's total number of shares
     Beginning of tax year . . . . . .
     End of tax year . . . .

Part II Information About the Shareholder

E   Shareholder's identifying number
     T

F   Shareholder's name, address, city, state, and ZIP code
     Name
     T   Street Address
     City State   ZIP Code

G   Current year allocation percentage . . .   **T**   %

H   Shareholder's number of shares
     Beginning of tax year . . . . . .
     End of tax year . . . .

I   Loans from shareholder
     Beginning of tax year . . . . . $
     End of tax year . . . . $

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) **T +/-**	13	Credits **TT T + (First Line)**
2	Net rental real estate income (loss) **T +/-**		
3	Other net rental income (loss) **T +/-**		
4	Interest income **T +/-**		
5a	Ordinary dividends **T +/-**		
5b	Qualified dividends	14	Schedule K-3 is attached if checked . . . . . Ⓣ
6	Royalties **T +/-**	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss) **T +/-**		
8a	Net long-term capital gain (loss) **T +/-**		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss) **TT T +/-**		
		17	Other information
11	Section 179 deduction **T +**		
12	Other deductions **TT T +/-**		

| 18 | ☐ More than one activity for at-risk purposes* |
| 19 | ☐ More than one activity for passive activity purposes* |

* See attached statement for additional information.

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-S.   www.irs.gov/Form1120S   Cat. No. 11520D   **Schedule K-1 (Form 1120-S) 2023**

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Exhibit 3.0.101-4   (01-01-2018)
Standard Abbreviations

When it is necessary to shorten entries, the abbreviations listed below must be used to shorten entries, EXCEPT when used to determine name control.

NAME/OR PHRASE	ABBREVIATION
Accounting	ACCTG
Account	ACCT
Accounts	ACCTS
Administration	ADMIN
Administrator/Administrators	ADM/ADMS
America(n)	AMER
Associates	ASSOC
Association	ASSN
Blue Cross/Blue Shield	BC BS
Brook(s)	BRK(S)
Brotherhood	BRTHHD
Brothers	BROS
Burg(s)	BG(S)
Care of/in care of	**% (Name Line 2 only)**
Casualty	CASLTY
Commission	COMM
Company/Companies	CO/COS
Comptroller	COMPT
Computer	COMP
Consolidated	CONS
Construction	CONST
Cooperative	COOP
Corporation/Corporations	CORP/CORPS
Co-Trustee	CO-TTEE
Co-Trustees	CO-TTEES
Credit Union	CU
Data Processing	DP

Exhibit 3.0.101-4   Internal Revenue Manual   Cat. No. 33347E (11-06-2023)
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Exhibit 3.0.101-4 (Cont. 1) (01-01-2018)
Standard Abbreviations

NAME/OR PHRASE	ABBREVIATION
Dated Jan. 16, 1987	Convert dates to MM-DD-YY format with hyphens. (DO NOT ENTER DATE/DATED/DTD OR THE ALPHA MONTH.)
Deceased	DECD
Department	DEPT
Doing business as, D/B/A, D.B.A	DBA
District	DIST
Division	DIV
Electrical	ELEC
Employees	EMP
Enterprises	ENT
Executor/Executrix	EX
Executors/Executives	EXS
Family	FAM
Family Trust	FAM TR
Federal	FED
Federal Credit Union	FCU
Fiduciary	FID
Finance	FIN
First National Bank	FNB
For the Benefit of, F/B/O, F.B.O	FBO
Funeral Trust	FNER TR
Group	GRP
Headquarters	HDQTRS
Hourly	HRLY
Human Resources	HM RES
Human Development	HUM DEVLP
Incorporated	INC
Industry(ies)	INDUST
Institute, Institution	INST
Insurance	INS

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Exhibit 3.0.101-4 (Cont. 2) (01-01-2018)
Standard Abbreviations

NAME/OR PHRASE	ABBREVIATION
International	INT
Investment, Investors	INVEST
Irrevocable	IRRV
Irrevocable Trust	IRRV TR
Limited	LTD
Management	MGMT
Manufacturing	MFG
Marital Trust	MRTL TR
Mental Health	MEN HLTH
Municipal	MUN
Mutual	MUTL
National	NAT
National Guard	NAT GD
Non-exempt Charitable Trust	NECT
Pension	PENS
Partner	PTR
Partner Number	PTR NO
Partnership	PTRSP
Personal Representative	PER REP
Professional Association	PA
Professional Corporation	PC
Professional Service	PS
Products	PROD
Railroad	RR
Realty	RLTY
Retirement	RET
Revocable	RVOC
Revocable Trust	RVOC TR
Salary(ies)	SAL
Savings	SAV
Savings and Loan	SL

Exhibit 3.0.101-4   Internal Revenue Manual   Cat. No. 33347E (11-06-2023)
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Exhibit 3.0.101-4 (Cont. 3) (01-01-2018)
Standard Abbreviations

NAME/OR PHRASE	ABBREVIATION
Service(s)	SERV(S)
Small Corporation	SC
Stevedoring	STVDG
Transportation	TRANS
Telegraph	TEL
Telephone	TEL
Testamentary	TEST
Trust/Trusts	TR/TRS
Trustee/Trustees	TTEE/TTEES
Under the will of, U/W, under will	UW
Under agreement, U/A, Under agreement with	UA
Under Trust Agreement	UTA
United States	US
University	UNIV
US Air Force	USAF
US Army	USA
US Coast Guard	USCG
US Marine Corp	USMC
US Navy	USN
Voluntary Employee Benefit Association	VEBA

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Internal Revenue Manual

Exhibit 3.0.101-4

Exhibit 3.0.101-5   (01-01-2018)
Street Address Abbreviations

When necessary to shorten entries, street address abbreviations that must be used. For SCRIPS processing it is not necessary to abbreviate any word if it is correctly recognized by the scanner. This requirement applies only if the word is manually entered.

Note: Abbreviate East, North, South and West only when it is used as a direction.

Word	Abbr.	Word	Abbr.	Word	Abbr.
Alley	ALY	Ford	FRD	Pines	PNES
Annex	ANX	Forest	FRST	Plain	PLN
Arcade	ARC	Forge	FRG	Plains	PLNS
Bayou	BYU	Fork	FRK	Plaza	PLZ
Beach	BCH	Forks	FRKS	Point	PT
Bend	BND	Fort	FT	Port	PRT
Bluff	BLF	Freeway	FWY	Prairie	PR
Bottom	BTM	Gardens	GDNS	Radical	RADL
Branch	BR	Gateway	GTWY	Ranch	RNCH
Bridge	BRG	Glen	GLN	Rapids	RPDS
Brook	BRK	Green	GRN	Rest	RST
Burg	BG	Grove	GRV	Ridge	RDG
Bypass	BYP	Harbor	HBR	River	RIV
Camp	CP	Haven	HVN	Second	2nd
Canyon	CYN	Heights	HTS	Shoal	SHL
Cape	CPE	Hill	HL	Shoals	SHLS
Causeway	CSWY	Hills	HLS	Shore	SHR
Center	CTR	Hollow	HOLW	Shores	SHRS
Cliffs	CLFS	Inlet	INLT	Spring	SPG
Club	CLB	Island	IS	Springs	SPGS
Corner	COR	Islands	ISS	Square	SQ
Corners	CORS	Isle	ISLE	Station	STA
Course	CRSE	Junction	JCT	Stream	STRM
Cove	CV	Knolls	KNLS	Summit	SMT
Creek	CRK	Lake	LK	Third	3rd
Crescent	CRES	Lakes	LKS	Trace	TRCE
Crossing	XING	Landing	LNDG	Track	TRAK

Exhibit 3.0.101-5   Internal Revenue Manual   Cat. No. 33347E (11-06-2023)
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Exhibit 3.0.101-5 (Cont. 1) (01-01-2018)
Street Address Abbreviations

Word	Abbr.	Word	Abbr.	Word	Abbr.
Dale	DL	Light	LGT	Trail	TRL
Dam	DM	Loaf	LF	Trailer	TRLR
Divide	DV	Locks	LCKS	Tunnel	TUNL
Estates	EST	Lodge	LDG	Turnpike	TPKE
Expressway	EXPY	Manor	MNR	Union	UN
Extension	EXT	Meadows	MDWS	Valley	VLY
Falls	FLS	Mill	ML	Viaduct	VIA
Ferry	FRY	Mills	MLS	View	VW
Field	FLD	Mission	MSN	Village	VLG
Fields	FLDS	Mount	MT	Ville	VL
First	1st	Mountain	MTN	Vista	VIS
Flats	FLT	Orchard	ORCH	Wells	WLS

Street address abbreviations that must be used. For SCRIPS processing it is not necessary to abbreviate any word if it is correctly recognized by the scanner. This requirement applies only if the word is manually entered.

Note: Abbreviate East, North, South and West only when it is used as a direction.

Word	Abbr.	Word	Abbr.
Air Force Base	AFB	One-half (all fractions space before and after the number)	$\frac{1}{2}$
Apartment	APT	Parkway	PKWY
Avenue	AVE	Place	PL
Boulevard	BLVD	Post Office Box	* or PO BOX
Building	BLDG	Route	RTE
Circle	CIR	Road	RD
Court	CT	Room	RM
Department	DEPT	R.D., RFD, R.F.D., R. Rural Delivery, Rural Route	RR
Drive	DR	South	S
East	E	Southeast, S.E.	SE
Floor	FL	Southwest, S.W.	SW

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Exhibit 3.0.101-5 (Cont. 2) (01-01-2018)
Street Address Abbreviations

Word	Abbr.	Word	Abbr.
General Delivery	GEN DEL	Street	ST
Highway	HWY	Suite	STE
Highway Contract	HC	Terrace	TER
Lane	LN	West	W
North	N		
Northeast, N.E.	NE		
Northwest, N.W.	NW		

Exhibit 3.0.101-5   Internal Revenue Manual   Cat. No. 33347E (11-06-2023)

Exhibit 3.0.101-6   (01-01-2022)
State/Major City/ZIP Code/Major City Code

If the ZIP Code is missing or invalid, add "01" to the three digits shown below.

State	Major City	Zip	Major City Code
AK	Anchorage	995	AN
AK	Fairbanks	997	FK
AL	Auburn	368	AF
AL	Birmingham	352	BI
AL	Florence	356	FC
AL	Huntsville	358	HU
AL	Mobile	366	MO
AL	Montgomery	361	MG
AL	Tuscaloosa	354	TB
AR	Fayetteville	727	FB
AR	Fort Smith	729	FS
AR	Jonesboro	724	JB
AR	Little Rock	722	LR
AR	North Little Rock	721	NL
AR	Pine Bluff	716	PB
AZ	Chandler	852	YZ
AZ	Glendale	853	GE
AZ	Mesa	852	MZ
AZ	Peoria	853	PY
AZ	Phoenix	850	PX
AZ	Scottsdale	852	YS
AZ	Tempe	852	TE
AZ	Tucson	857	TU
CA	Alhambra	918	YA
CA	Anaheim	928	AH
CA	Bakersfield	933	BD
CA	Berkeley	947	BE
CA	Chula Vista	919	DV
CA	Englewood	903	ID

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Exhibit 3.0.101-6 (Cont. 1) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
CA	Fresno	937	FO
CA	Glendale	912	GL
CA	Huntington Beach	926	HB
CA	Inglewood	903	ID
CA	Irvine	926-927	IV
CA	Long Beach	907-908	LB
CA	Los Angeles	900	LA
CA	Modesto	953	MC
CA	North Hollywood	916	NW
CA	Oakland	946	OA
CA	Oceanside	920	OE
CA	Oxnard	930	OX
CA	Palo Alta	943	PQ
CA	Pasadena	910-911	PD
CA	Riverside	925	RS
CA	Sacramento	942, 958	SC
CA	Salinas	939	YL
CA	San Bernardino	924	SR
CA	San Diego	921	SD
CA	San Francisco	941	SF
CA	San Jose	951	SJ
CA	Santa Ana	927	SA
CA	Santa Barbara	931	SC
CA	Stockton	952	SN
CA	Torrance	905	TN
CA	Van Nuys	913-914	VN
CO	Arvada	800, 804	AV
CO	Aurora	800	AZ
CO	Boulder	803	BV
CO	Colorado Springs	809	CS
CO	Denver	800-802	DN

Exhibit 3.0.101-6   Internal Revenue Manual   Cat. No. 33347E (11-06-2023)

Exhibit 3.0.101-6 (Cont. 2) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
CO	Greeley	806	GC
CO	Lakewood	801-802, 804	LW
CO	Pueblo	810	PU
CO	Westminster	800, 802	WD
CT	Bridgeport	066	BP
CT	Hartford	061	HD
CT	New Haven	065	NH
CT	Stamford	069	ST
CT	Waterbury	067	WT
DC	Washington	200-205, 569	DC
DE	Wilmington	198	WI
FL	Boca Raton	334	BZ
FL	Bradenton	342	BG
FL	Cape Coral	339	CF
FL	Clearwater	337	CQ
FL	Daytona Beach	320-321	DF
FL	Fort Lauderdale	333	FL
FL	Fort Pierce	349	FP
FL	Gainesville	326	GF
FL	Hialeah	330	HI
FL	Hollywood	330	HW
FL	Jacksonville	322	JV
FL	Lakeland	338	LK
FL	Melbourne	329	ML
FL	Miami	330-332	MF
FL	Orlando	328	OR
FL	Pensacola	325	PE
FL	St. Petersburg	337	SP
FL	Tallahassee	323	TL
FL	Tampa	336	TA
FL	West Palm Beach	334	WP

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Exhibit 3.0.101-6 (Cont. 3) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
GA	Albany	317	AY
GA	Athens	306	AE
GA	Atlanta	303,311,399	AT
GA	Augusta	309	AG
GA	Columbus	318-319	CM
GA	Macon	312	MA
GA	Marietta	300	MT
GA	Savannah	314	GS
HI	Honolulu	968	HL
IA	Cedar Rapids	524	CR
IA	Davenport	528	DP
IA	Des Moines	503	DM
IA	Dubuque	520	DQ
IA	Sioux City	511	SX
IA	Waterloo	507	WL
ID	Boise	837	BS
ID	Pocatello	832	PC
IL	Aurora	605	AO
IL	Champaign	618	CX
IL	Chicago	606-608	CH
IL	Decatur	625	DT
IL	East St. Louis	622	ES
IL	Evanston	602	EN
IL	Joliet	604	JT
IL	Naperville	605	NP
IL	Oak Park	603	OP
IL	Peoria	616	PL
IL	Rockford	611	RF
IL	Springfield	627	XL
IN	Bloomington	474	BQ
IN	Evansville	477	EV

Exhibit 3.0.101-6   Internal Revenue Manual   Cat. No. 33347E (11-06-2023)

Exhibit 3.0.101-6 (Cont. 4) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
IN	Fort Wayne	468	FY
IN	Gary	464	GY
IN	Hammond	463	HM
IN	Indianapolis	462	IN
IN	Lafayette	479	LF
IN	South Bend	466	SB
IN	Terre Haute	478	TH
KS	Kansas City	661	KA
KS	Overland Park	662	OV
KS	Shawnee Mission	662	SM
KS	Topeka	666	TP
KS	Wichita	672	WK
KY	Lexington	405	LX
KY	Louisville	402	LE
KY	Owensboro	423	OW
LA	Baton Rouge	708	BR
LA	Bossier City	711	BW
LA	Lafayette	705	LL
LA	Lake Charles	706	LC
LA	Metairie	700	MI
LA	Monroe	712	MB
LA	New Orleans	701	NO
LA	Shreveport	711	SH
MA	Boston	021,022	BO
MA	Cambridge	021,022	CB
MA	Fall River	027	FR
MA	Lowell	018	LM
MA	Lynn	019	LY
MA	New Bedford	027	ND
MA	Newton	021	NE
MA	Quincy	021	QU

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Exhibit 3.0.101-6 (Cont. 5) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
MA	Springfield	011	XA
MA	Worcester	016	WE
MD	Baltimore	212	BA
MD	Cumberland	215	CK
MD	Gaithersburg	208	GG
MD	Silver Spring	209	SS
ME	Augusta	043	AA
ME	Lewiston	042	LT
ME	Portland	041	PT
MI	Dearborn	481	DB
MI	Detroit	482	DE
MI	East Lansing	488	ET
MI	Flint	485	FT
MI	Grand Rapids	495	GR
MI	Kalamazoo	490	KZ
MI	Lansing	489	LG
MI	Muskegon	494	MK
MI	Saginaw	486	SG
MI	Sterling Heights	483	YH
MI	Warren	480	WR
MN	Bloomington	554	BN
MN	Duluth	557-558	DL
MN	Minneapolis	554	MS
MN	St. Paul	551	SU
MO	Independence	640	IE
MO	Kansas City	641	KC
MO	Springfield	658	XO
MO	St. Joseph	645	XM
MO	St. Louis	631	SL
MS	Biloxi	395	BL
MS	Greenwood	389	GW

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Exhibit 3.0.101-6 (Cont. 6) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
MS	Hattiesburg	394	HT
MS	Jackson	392	JN
MS	Meridian	393	MD
MT	Billings	591	IB
MT	Great Falls	594	GT
MT	Helena	596	HE
MT	Missoula	59	MM
NC	Asheville	288	AS
NC	Chapel Hill	275	CJ
NC	Charlotte	282	CE
NC	Durham	277	DU
NC	Fayetteville	283	FN
NC	Gastonia	280	GN
NC	Greensboro	274	GO
NC	High Point	272	HC
NC	Raleigh	276	RL
NC	Wilmington	284	WN
NC	Winston-Salem	271	WS
ND	Bismarck	585	BB
ND	Fargo	581	FA
NE	Lincoln	685	LN
NE	Omaha	681	OM
NH	Manchester	031	MR
NH	Nashua	030	NS
NH	Portsmouth	038	PS
NJ	Atlantic City	084	AC
NJ	Camden	081	CD
NJ	East Orange	070	EO
NJ	Elizabeth	072	EL
NJ	Hackensack	076	HS
NJ	Jersey City	073	JC

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Exhibit 3.0.101-6 (Cont. 7) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
NJ	New Brunswick	089	NB
NJ	Newark	071	NK
NJ	Paterson	075	PN
NJ	Trenton	086	TR
NM	Albuquerque	871	AQ
NM	Las Cruces	880	LZ
NM	Santa Fe	875	YF
NV	Henderson	890	HF
NV	Las Vegas	891	LV
NV	North Las Vegas	890	NT
NV	Reno	895	RE
NY	Albany	122	AL
NY	Binghamton	139	BC
NY	Bronx	104	BX
NY	Brooklyn	112	BK
NY	Buffalo	142	BF
NY	Far Rockaway	110,116	BK
NY	Flushing	113	FG
NY	Jamaica	114	JA
NY	Jamestown	147	JM
NY	Long Island City	111	LI
NY	New York	100-102	NY
NY	Niagara Falls	143	NF
NY	Rochester	146	RC
NY	Schenectady	123	SK
NY	Staten Island	103	SI
NY	Syracuse	132	SY
NY	Utica	135	UT
NY	White Plains	106	WJ
NY	Yonkers	107	YK
OH	Akron	443	AK

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Exhibit 3.0.101-6 (Cont. 8) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
OH	Canton	447	CA
OH	Cincinnati	452	CN
OH	Cleveland	441	CL
OH	Columbus	432	CO
OH	Dayton	454	DY
OH	Hamilton	450	HA
OH	Parma	441	PZ
OH	Springfield	455	XH
OH	Toledo	436	TO
OH	Warren	444	WO
OH	Youngstown	445	YO
OK	Norman	730	NR
OK	Oklahoma City	OC	731
OK	Tulsa	741	TS
OR	Eugene	974	EU
OR	Portland	972	PO
OR	Salem	973	XR
PA	Allentown	181	AW
PA	Bethlehem	180	BM
PA	Erie	165	ER
PA	Harrisburg	171	HG
PA	Johnstown	159	JO
PA	Lancaster	176	LP
PA	Philadelphia	190-192	PH
PA	Pittsburgh	151-152	PI
PA	Reading	196	RD
PA	Scranton	185	XC
PA	Wilkes-Barre	187	WR
PA	Williamsport	177	WM
PA	York	173-174	YR
PR	San Juan	009	XJ

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Exhibit 3.0.101-6 (Cont. 9) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
RI	Cranston	029	RT
RI	Providence	029	PR
RI	Warwick	028	WW
SC	Anderson	296	AJ
SC	Charleston	294	CT
SC	Columbia	292	CU
SC	Florence	295	FE
SC	Greenville	296	GV
SC	Rock Hill	297	RH
SC	Spartanburg	293	SQ
SD	Aberdeen	574	AD
SD	Sioux Falls	571	IQ
TN	Chattanooga	374	CG
TN	Clarkesville	370	YN
TN	Johnson City	376	JH
TN	Kingsport	376	KP
TN	Knoxville	379	KN
TN	Memphis	375,381	ME
TN	Nashville	372	NA
TX	Abilene	796	AB
TX	Amarillo	791	AM
TX	Arlington	760	IA
TX	Austin	733,787	AU
TX	Beaumont	777	BT
TX	Brownsville	785	BJ
TX	Corpus Christi	786,784	CC
TX	Dallas	752-753	DA
TX	El Paso	799	EP
TX	Fort Worth	761	FW
TX	Galveston	775	GA
TX	Garland	750	GD

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Exhibit 3.0.101-6 (Cont. 10) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
TX	Harlingen	782	HR
TX	Houston	770-772	HO
TX	Irving	750	IR
TX	Laredo	780	LD
TX	Lubbock	794	LU
TX	Port Arthur	776	PA
TX	San Antonio	782	SO
TX	Waco	767	WX
TX	Wichita Falls	763	WF
UT	Ogden	844	OG
UT	Provo	846	PV
UT	Salt Lake City	841	XU
UT	West Valley City	841	WC
VA	Alexandria	223	AX
VA	Arlington	222	AR
VA	Charlottesville	229	CV
VA	Chesapeake	233	CP
VA	Hampton	236	HP
VA	Newport News	236	NN
VA	Norfolk	235	NV
VA	Portsmouth	237	PM
VA	Richard	231-232	RI
VA	Roanoke	240	RO
VA	Virginia Beach	234	VB
VT	Burlington	054	BU
WA	Bellingham	982	BH
WA	Bremerton	983	BY
WA	Kennewick	993	KW
WA	Olympia	985	OL
WA	Seattle	981	SE
WA	Spokane	992	SW

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Exhibit 3.0.101-6 (Cont. 11) (01-01-2022)
State/Major City/ZIP Code/Major City Code

State	Major City	Zip	Major City Code
WA	Tacoma	983-984	TC
WA	Vancouver	986	VA
WI	Green Bay	543	GB
WI	Janesville	535	JE
WI	Kenosha	531	KE
WI	Madison	537	MN
WI	Milwaukee	532	MW
WI	Oshkosh	549	OK
WI	Racine	534	RA
WI	Sheboygan	530	XB
WI	West Allis	532	WA
WV	Charleston	253	CW
WV	Huntington	257	HN
WV	Parkersburg	261	PK
WV	Wheeling	260	WH
WY	Casper	826	CZ
WY	Cheyenne	820	CY

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Exhibit 3.0.101-7   (01-01-2018)
Foreign ZIP Code, City and State Exceptions

ZIP	CITY	STATE
75502	Texarkana	AR
45275	Airport	KY
71749	Junction City	LA
03801	Naval Base	ME
20331	Andrews AFB	MD
06390	Fishers Island	NY
73949	Texhoma	TX
20041	Dulles Int'l Airport	VA
20370	Navy Annex	VA
20301	Pentagon	VA
49936	Alvin	WI

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Exhibit 3.0.101-8   (01-01-2024)
Conversion Chart

Instructions for converting Schedule K-1

Note: The charts below list only the new fields that have been added to the Schedules K-1.

Form 1041 Conversion Chart Line Title	2004 Line Number	2005 through 2016 Line Number	2018 Line Number and Later
Beginning and Ending Tax Period	N/A	N/A	Beginning and Ending Tax Period
Ordinary Dividends	2b	2a	2a
Other Portfolio Income	5a	5	5
Net Rental Real Estate Income	6a	7	7
Other Rental Income	6a	8	8

Form 1065 Conversion Chart Line Title	2004 through 2017 Line Number	2018 through 2020 Line Number	2021 through 2022 Line Number	2023 and Later Line Number
Beginning and Ending Tax Period	N/A Started 2017	Beginning and Ending Tax Period	Beginning and Ending Tax Period	Beginning and Ending Tax Period
Guaranteed Payments	4	4	4c	4c
Interest Income	5	5	5	5
Ordinary Dividends	6a	6a	6a	6a
Dividend Equivalents	N/A	6c	6c	6c
Roylalties	7	7	7	7
Net Short-Term Capital Gain (Loss)	8	8	8	8
Net Long-Term Capital Gain (Loss)	9a	9a	9a	9a
NonRecourse Ending	N/A	N/A	Line K	Line K1
Qualified NonRecourse Ending	N/A	N/A	Line K	Line K1
Recourse Ending	N/A	N/A	Line K	Line K1
Liabilities from Lower Tier..	N/A	N/A	Line K	Line K2
Liability is Subject to Guarantees or other..	N/A	N/A	N/A	Line K3
Schedule K-3 CHBX	N/A	N/A	16	16
At-Risk CHBX	N/A	21 started 2019	21	22

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Exhibit 3.0.101-8 (Cont. 1) (01-01-2024)
Conversion Chart

Form 1065 Conversion Chart Line Title	2004 through 2017 Line Number	2018 through 2020 Line Number	2021 through 2022 Line Number	2023 and Later Line Number
Passive Activity CHBX	N/A	21 started 2019	22	23

Form 1120-S Conversion Chart Line Title	2004 through 2016 Line Number	2017 through 2020 Line Number	2021 and Later Line Number
Beginning and Ending Tax Period	N/A	Beginning and Ending Tax Period	Beginning and Ending Tax Period
Interest Income	4	4	4
Ordinary Dividends	5a	5a	5a
Royalties	6	6	6
Net Short-Term Capital Gain/Loss	7	7	7
Net Long-Term Capital Gain/Loss	8a	8a	8a
Section 179 Deduction	11	11	11
Schedule K-3 CHBX	N/A	N/A	14
At Risk CHBX	N/A	18 Started 2019	18
Passive Activity CHBX	N/A	19 Started 2019	19

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Exhibit 3.0.101-9 (01-01-2021)
Valid Characters For Schedules K-1

Note: **No other characters are to be entered even if they appear on the form.**

OE/DV Screen Prompt	Valid Characters
Payer/Payee First Name Line	1. Alphas (**A through Z**) 2. Numeric (**0 through 9**) 3. Hyphen (**-**) 4. Blank/Space 5. Ampersand (**&**) 6. Maximum 40 characters
Payer/Payee Second Name Line	1. Alphas (**A through Z**) 2. Numeric (**0 through 9**) 3. Hyphen (**-**) 4. Blank/Space 5. Ampersand (**&**) 6. Percent sign (**%**) 7. Maximum 40 characters
Address Line	1. Alphas (**A through Z**) 2. Numeric (**0 through 9**) 3. Hyphen (**-**) 4. If blank, enter **"Z"** 5. Slash (**/**) 6. Asterisk (*****) only valid in first position for PO Box 7. Space 8. Maximum 35 characters
City Line	1. Alphas (**A through Z**) 2. If blank, enter **"ZZZ"** 3. Space *Note:* Space for all special characters in the city/state line with exception of an apostrophe ('). Never enter two consecutive spaces and leave no space for the apostrophe ('). 4. Maximum 22 characters
State Line	1. Alphas (**A through Z**) 2. Period (**.**) in the first position for foreign address only *Note:* Never enter a foreign address for the payer. 3. Blank/Space 4. Maximum 2 characters
ZIP Code	1. Numeric (**0-9**) 2. Space 3. Maximum five numerics or nine numerics *Reminder:* The ZIP Code must be consistent with the ZIP tables list in Exhibit 6, 7, 8, and 9.

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Exhibit 3.0.101-9 (Cont. 1) (01-01-2021)
Valid Characters For Schedules K-1

OE/DV Screen Prompt	Valid Characters
Percentage Fields	1. Numeric (**0-9**) 2. Period (**.**) in the fourth position only 3. Maximum 7 characters
Tax Year/Tax Period	1. Numeric (**0-9**) 2. Blank 3. Tax Period must be in MMYY format 4. Tax Year must be in YY format

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Exhibit 3.0.101-10   (01-01-2022)
Key Function Table

Key Function	Key	Description
Delete characters in the field to right of the cursor position	<F2>	Deletes the characters in the current field to the right of the cursor position.
Delete all characters in the field and places the cursor at the beginning of the field	<F3>	Causes characters in a field to be deleted and places the cursor at the beginning of the field. (For dollar amount fields, the beginning of the field is on the right. For all other fields, the beginning of the field is on the left).
Move the Image Strip	<Ctrl><Shift> Arrow keys	Moves the image strip when it is not lined up and holds the position for the current image.
Clear the field	<Ctrl>-<F3>	Clears any field containing a "?" automatically.
Display the FI number	<CTRL>-<F4>	Displays the FI number assigned at scanning.
Display Image Strip relative to the area on the scanned image	<F5>	Moves the entry field so it appears in different places relative to the area on the scanned image.
Release document	<F6>	Releases a document and brings up the next document in the block or unit-of-work. A document can only be released if all necessary work is completed.
Display preceding document	<F7>	Allows operator to go back and review the previous document in the block or unit-of-work.
Release Block/Unit-of-Work	<F8>	Releases a block or unit-of-work. A block or unit-of-work can only be released if all necessary work is completed.
Interrupt or Suspend	<F9>	Allows operator to either interrupt or suspend the unit-of-work currently being worked.
Return to current document	<F10>	Returns to the current document after pressing **<F7>** or **<Home>** to go to a preceding document.
• Display the Parent Entity Template • Clear the Parent Entity Template from the screen. • Modify current Parent Entity Information	• <F11> • <F11> Press twice • <CTRL>-<F11>	Allows the operator to toggle a third window showing the current Parent Entity Information.

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Exhibit 3.0.101-10 (Cont. 1) (01-01-2022)
Key Function Table

Key Function	Key	Description
Display Magnified Image Strip	<Ctrl>-3	Displays the Magnified Image Strip for the current field. An optional Parent Entity Information Window and Image Strip containing a zoomed version of the current field can be displayed above the Data Entry Template. When selected using the **<Ctrl>-3** combination key, the Image Strip Window take priority over the Parent Entity Information Window, therefore; it is displayed on top, typically obscuring the bottom of the Parent Entity Information Window.
Toggle to activate highlighting of the image field	<Ctrl>-5	Allows operator to disable and enable highlighting of image field as needed.
Rotate 180 degrees	<Ctrl>-6	Rotates the image 180 degrees.
Return to previous menu	<Alt>-X	Returns to the previous menu.
AUTO On/Off (DV only)	<Ctrl>-A	Toggles the AUTO Mode on and off. When AUTO is: • On, the cursor automatically moves from the current field to the next field requiring perfection. • Off, the cursor can be moved manually to the desired location by using the cursor movement keys.
Move cursor right one character	→	Moves the cursor to the right one-character position from the current position. When this key is held down, the movement is repeated.
Delete document	<Ctrl>- <Shift>-<Delete> <Ctrl>-<Shift>- <Del>	Deletes a document from a unit-of-work.
Move to previous field	<Ctrl>-<Tab>	Moves cursor to the preceding field. If the cursor is on the first field of a document, pressing this key combination causes the cursor to move to the first field of the preceding document.
Move cursor back one word	<Ctrl>-B	Places the cursor at the beginning of the previous word in current field.
Move cursor forward one word	<Ctrl>-F	Places the cursor at the beginning of the next word in current field.
Go to a requested document number (Review Function Only)	<Ctrl>-G	Opens a query window requesting the document number to which you want to go and allows you the selection of any document in that unit-of-work.

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Exhibit 3.0.101-10 (Cont. 2) (01-01-2022)
Key Function Table

Key Function	Key	Description
Post-To-Close	<Ctrl>-P	Notifies the system to stop work on the current function at the end of the current block or unit-of-work. When work is completed, the menu window of the function appears.
Move cursor to previous document	<Ctrl>-<F7>	Moves cursor to the last edited field or last flagged field, on the prior document in DV. In OE, places cursor in last field on previous document.
Reposition to bottom of template	<Ctrl>- ↓	Moves the cursor to the first character in the last field that is enabled at the bottom of a template.
Reposition to top of template	<Ctrl>-↑	Moves the cursor to the first character in the first field that is enabled at the top of a template.
Field Release	<Enter> (Main Keypad and Numeric Keypad)	Accepts the contents of the current field or allows the release of a field without entering any data. (Move to next field.)
Move data down	<Shift>-↓	Allows data to be moved from Name Line 1 to Name Line 2 or from Name Line 2 to the Street Address field.
Move data up	<Shift>-↑	Allows data to be moved from Name Line 2 to Name Line 1 or from the Street Address field to the Name Line 2 field.
Move cursor left one character	←	Moves the cursor to the left one-character position from the current position. When this key is held down, the movement is repeated.
Delete characters at the current cursor position	<Delete> (Central Keypad) <Del> (Numeric Keypad)	Deletes the character at the current cursor position. **Note:** If you use the **<Del>** key in the Numeric Keypad, the Num Lock Mode must be off.
Duplicate a previous field	<Ctrl>-D	Copies the data from the same field on the previous document.
Escape from a window	<Esc>	If a menu or window selection is made in error and the wrong window opens, press **<Esc>** to escape back to the previous menu or window.

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Exhibit 3.0.101-10 (Cont. 3) (01-01-2022)
Key Function Table

Key Function	Key	Description
Insert character(s) at current position	\<Insert\> (Central Keypad) \<Ins\> (Numeric Keypad)	Inserts a character to the left of the current cursor position. Since this is a toggle key function, it must be turned off by pressing one of these keys again.
Num Lock On/Off (Toggle)	\<Num Lock\> (Numeric Keypad)	Turns the Main Keypad Numeric Mode on and off, including the embedded keypad.
Numeric On/Off	\<Shift\> (Main Keypad)	Can be toggled off and on so that • Alpha characters may be entered in numeric fields. • Numeric characters may be entered in alpha-numeric fields.
Move to previous document	\<Page Up\> (Main Keypad) \<Pg Up\> (Numeric Keypad)	Moves to previous section for all sections except the block header.
Move to next document	\<Page Down\> (Main Keypad) \<Pg Dn\> (Numeric Keypad)	Moves to the next section for all sections except the last section entered.
Print Screen	\<Print Scrn\>	Prints the current screen display.
Move cursor to next field	• Down Arrow ↓ (Cent. Pad) • Down Arrow ↓ (Num. Pad)	Moves cursor to next field when AUTO is off. When AUTO is on, the cursor moves to the next required field in the template.
Move cursor to preceding field	• Up arrow ↑ (Cent. Pad) • Up Arrow ↑ (Num. Pad)	Moves cursor to the beginning of a preceding field.
Position cursor at the beginning of a field	• Home (Central Pad) • Home (Numeric Pad) • Left Arrow key (←) (Central Pad) • Left Arrow key (←) (Numeric Pad)	Positions the cursor at the left most position in a field. (To use keys found in the Numeric keypad, the Num Lock must be off.)
Position cursor at end of field	• End (Central Pad) • End (Numeric Pad) • Right Arrow key (→) (Central Pad) • Right Arrow key (→) (Numeric Pad)	When AUTO is on, position the cursor at the right most position in a field. (To use keys found in the Numeric keypad, the Num Lock must be off.)
Bypass money field	\<Ctrl\>-S	Allows the Data Entry Clerk in OE to bypass the money fields and go directly to the parent EIN.
Enlarge Image Strip	\<Ctrl\> -M	Enlarges the image strip that appears above the entry field.

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Exhibit 3.0.101-10 (Cont. 4) (01-01-2022)
Key Function Table

Key Function	Key	Description
Reduce Image Strip	<Ctrl> -L	Reduces the size of the image strip that appears above the entry field. (after pressing **<Ctrl>-M** to enlarge.)

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Exhibit 3.0.101-11   (01-01-2018)
List of Foreign Country Codes in Country Code Order

Country Code	Country Name
AA	Aruba
AC	Antigua and Barbuda
AE	United Arab Emirates (Abu Dubai)
AF	Afghanistan
AG	Algeria
AJ	Azerbaijan
AL	Albania
AM	Armenia
AN	Andorra
AO	Angola
AR	Argentina
AS	Australia
AT	Ashmore and Cartier Islands
AU	Austria
AV	Anguilla
AX	Akrotiri Sovereign Base Area
AY	Antarctica
BA	Bahrain
BB	Barbados
BC	Botswana
BD	Bermuda
BE	Belgium
BF	The Bahamas (Eleuthera Island)
BG	Bangladesh
BH	Belize
BK	Bosnia and Herzegovina
BL	Bolivia
BM	Burma
BN	Benin (Dahomey)
BO	Belarus

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Exhibit 3.0.101-11 (Cont. 1) (01-01-2018)
List of Foreign Country Codes in Country Code Order

Country Code	Country Name
BP	Solomon Islands
BQ	Navassa Island
BR	Brazil
BS	Bassas da India
BT	Bhutan
BU	Bulgaria
BV	Bouvet Island
BX	Brunei
BY	Burundi
CA	Canada
CB	Cambodia
CD	Chad
CE	Sri Lanka
CF	Republic of Congo (Brazzaville)
CG	Democratic Republic of Congo (Zaire)
CH	China
CI	Chile
CJ	Cayman Islands
CK	Cocos Island
CM	Cameroon
CN	Comoros
CO	Columbia
CR	Coral Sea Islands Territory
CS	Costa Rica
CT	Central African Republic
CU	Cuba
CV	Cape Verde
CW	Cook Islands
CY	Cyprus
DA	Denmark
DJ	Djibouti

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Exhibit 3.0.101-11 (Cont. 2) (01-01-2018)
List of Foreign Country Codes in Country Code Order

Country Code	Country Name
DO	Dominica
DQ	Jarvis Island
DR	Dominican Republic
DX	Dhekelia Sovereign Base Area
EC	Ecuador
EG	Egypt
EI	Ireland
EK	Equatorial Guinea
EN	Estonia
ER	Eritrea
ES	El Salvador
ET	Ethiopia
EU	Europa Island
EZ	Czech Republic
FG	French Guiana
FI	Finland
FJ	Fiji
FK	Falkland Islands (Islas Malvinas)
FO	Faroe Islands
FP	French Polynesia (Tahiti)
FQ	Baker Island
FR	France (Corsica)
FS	French Southern and Antarctic Lands
GA	The Gambia
GB	Gabon
GG	Georgia
GH	Ghana
GI	Gibraltar
GJ	Grenada
GK	Guernsey
GL	Greenland

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Exhibit 3.0.101-11 (Cont. 3) (01-01-2018)
List of Foreign Country Codes in Country Code Order

Country Code	Country Name
GM	Germany
GO	Glorioso Islands
GP	Guadeloupe
GR	Greece
GT	Guatemala
GV	Guinea
GY	Guyana
GZ	Gaza Strip
HA	Haiti
HK	Hong Kong
HM	Heard Island and McDonald Island
HO	Honduras
HQ	Howland Island
HR	Croatia
HU	Hungary
IC	Iceland
ID	Indonesia
IM	Isle of Man
IN	India
IO	British Indian Ocean Territory
IP	Clipperton Island
IR	Iran
IS	Israel
IT	Italy
IV	Cote D' Ivoire (Ivory Coast)
IZ	Iraq
JA	Japan (Ryukyu Islands)
JE	Jersey
JM	Jamaica
JN	Jan Mayen
JO	Jordan

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Exhibit 3.0.101-11 (Cont. 4) (01-01-2018)
List of Foreign Country Codes in Country Code Order

Country Code	Country Name
JQ	Johnston Atoll
JU	Juan de Nova Island
KE	Kenya
KG	Kyrgyzstan
KN	North Korea
KQ	Kingman Reef
KR	Kiribati
KS	South Korea
KT	Christmas Island
KU	Kuwait
KV	Kosovo, Republic of
KZ	Kazakhstan
LA	Laos
LE	Lebanon
LG	Latvia
LH	Lithuania
LI	Liberia
LO	Slovakia
LQ	Palmyra Atoll
LS	Liechtenstein
LT	Lesotho
LU	Luxembourg
LY	Libya
MA	Madagascar (Malagasy Republic)
MB	Martinique
MC	Macau
MD	Moldova
MF	Mayotte
MG	Mongolia
MH	Montserrat
MI	Malawi

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Exhibit 3.0.101-11 (Cont. 5) (01-01-2018)
List of Foreign Country Codes in Country Code Order

Country Code	Country Name
MJ	Montenegro
MK	Macedonia
ML	Mali
MN	Monaco
MO	Morocco
MP	Mauritius
MQ	Midway Islands
MR	Mauritania
MT	Malta
MU	Oman
MV	Maldives
MX	Mexico
MY	Malaysia (Sarawak)
MZ	Mozambique
NC	New Caledonia
NE	Niue
NF	Norfolk Island
NG	Niger
NH	Vanuatu
NI	Nigeria
NL	The Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NS	Suriname
NT	Netherlands Antilles (Bonair)
NU	Nicaragua
NZ	New Zealand
PA	Paraguay
PC	Pitcairn Island
PE	Peru

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Exhibit 3.0.101-11 (Cont. 6) (01-01-2018)
List of Foreign Country Codes in Country Code Order

Country Code	Country Name
PF	Paracel Islands
PG	Spratly Islands
PK	Pakistan
PL	Poland
PM	Panama
PO	Portugal
PP	Papua New Guinea
PU	Guinea-Bissau
QA	Qatar
RB	Serbia
RE	Réunion
RN	St Martin
RO	Romania
RP	Philippines
RQ	Puerto Rico
RS	Russia (Kurile Island)
RW	Rwanda
SA	Saudi Arabia
SB	St Pierre and Miquelon
SC	St Kitts and Nevis (St Christopher)
SE	Seychelles
SF	South Africa
SG	Senegal
SH	St Helena
SI	Slovenia
SL	Sierra Leone
SM	San Marino
SN	Singapore
SO	Somalia
SP	Spain (Balearic Islands)
ST	St Lucia

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Exhibit 3.0.101-11 (Cont. 7) (01-01-2018)
List of Foreign Country Codes in Country Code Order

Country Code	Country Name
SU	Sudan
SV	Svalbard
SW	Sweden
SX	S Georgia Islands and S Sandwich Island
SY	Syria
SZ	Switzerland
TB	St Barthelemy
TD	Trinidad and Tobago
TE	Tromelin Island
TH	Thailand
TI	Tajikistan
TK	Turks and Caicos Islands
TL	Tokelau
TN	Tonga
TO	Togo
TP	Sao Tome and Principe
TS	Tunisia
TT	East Timor (Timor-Leste)
TU	Turkey
TV	Tuvalu
TW	Taiwan
TX	Turkmenistan
TZ	Tanzania
UG	Uganda
UK	United Kingdom (Great Britain)
UP	Ukraine
UV	Burkina Faso
UY	Uruguay
UZ	Uzbekistan
VC	St. Vincent and The Grenadines (Windward Island)
VE	Venezuela

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Exhibit 3.0.101-11 (Cont. 8) (01-01-2018)
List of Foreign Country Codes in Country Code Order

Country Code	Country Name
VI	British Virgin Islands
VM	Vietnam
VT	Vatican City
WA	Namibia
WE	West Bank
WF	Wallis and Futuna
WI	Western Sahara
WQ	Wake Island
WS	Western Samoa
WZ	Swaziland
XA	Ascension
XC	Channel Islands
XE	England
XI	Aland Islands
XM	Myanmar
XN	Northern Ireland
XR	Slovak Republic
XS	Scotland
XT	Tristan Da Cunha
XW	Wales
XX	Country not identified, missing, or illegible
XY	Canary Islands
XZ	Azores
YI	Yugoslavia
YM	Yemen
ZA	Zambia
ZI	Zimbabwe

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Exhibit 3.0.101-12 (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Abu Dubai	AE
Afghanistan	AF
Akrotiri	AX
Aland Island	XI
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctic Lands	FS
Antarctica	AY
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ascension Island	XA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	XZ
Bahamas (The)	BF
Bahrain	BA
Baker Island	FQ
Balearic Islands	SP
Bangladesh	BG
Barbados	BB
Barbuda	AC
Bassas da India	BS
Belarus	BO

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Exhibit 3.0.101-12 (Cont. 1) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Belgium	BE
Belize	BH
Benin (Dahomey)	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bonaire, Sint Eustatius and Saba	NT
Bosnia and Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazzaville (Capital of Republic of Congo)	CF
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Caicos Islands	TK
Cambodia	CB
Cameroon	CM
Canada	CA
Canary Islands	XY
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Channel Islands	XC
Chile	CI

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Exhibit 3.0.101-12

Exhibit 3.0.101-12 (Cont. 2) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
China, People's Republic of (Including Inner Mongolia, Tibet and Manchuria)	CH
Christmas Island	KT
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo, Republic of (Brazzaville)	CF
Congo, Democratic Republic of (Kinshasa) (formerly Zaire)	CG
Cook Islands	CW
Coral Sea Islands	CR
Corsica	FR
Costa Rica	CS
Cote D'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Curacao	CW
Cyprus	CY
Czech Republic	EZ
Dem. People's Rep. of Korea (North)	KN
Dem. Rep. of Congo (Kinshasa) (formerly Zaire)	CG
Dem. Rep. of Timor-Leste	TT
Denmark	DA
Dhekelia	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Dubai	AE
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES

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Exhibit 3.0.101-12 (Cont. 3) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Eleuthera Island	BF
England	XE
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Federated States of Micronesia	FM
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
Futuna	WF
Gabon	GB
Gambia	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Great Britain (United Kingdom)	UK
Greece	GR
Greenland	GL
Grenada	GJ
Grenadines	VC
Guadeloupe	GP

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Exhibit 3.0.101-12 (Cont. 4) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Guam	GQ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Islands	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia (Including Bali, Belitung, Flores, Java, Moluccas and Sumatra)	ID
Iran	IR
Iraq	IZ
Ireland, Republic of	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de nova Island	JU
Kazakhstan	KZ

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Exhibit 3.0.101-12 (Cont. 5) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Dem People's Republic of (North)	KN
Korea, Republic of (South) ***Note:*** Use when only Korea is present	KS
Kosovo, Republic of	KV
Kurile Islands	RS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macao	MC
Macedonia (formerly Republic of Yugoslav)	MK
Madagascar (Malagasy Republic)	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands	RM
Martinique	MB
Mauritania	MR

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Exhibit 3.0.101-12 (Cont. 6) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Mauritius	MP
Mayotte	MF
McDonald Island	HM
Mexico	MX
Micronesia, (Federated States of)	FM
Midway Islands	MQ
Miquelon	SB
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Myanmar	XM
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
Nevis	SC
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
North Korea	KN
Northern Grenadines	VC

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Exhibit 3.0.101-12 (Cont. 7) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Northern Ireland	XN
Northern Mariana Islands	CQ
Norway	NO
Oman	MU
Other Countries	OC
Pakistan	PK
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Puerto Rico	RQ
Principe	TP
Qatar	QA
Redonda	VI
Republic of Korea (South)	KS
Republic of Singapore	SN
Réunion	RE
Romania	RO
Russia	RS
Rwanda	RW
Ryukyu Islands	JA
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Sarawak	MY

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Exhibit 3.0.101-12 (Cont. 8) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Saudi Arabia	SA
Scotland	XS
Senegal	SG
Serbia	RB
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovak Republic	XR
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and the South Sandwich Islands	SX
South Sudan	OD
South Korea	KS
South Sandwich Island	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St Barthelemy	TB
St Christopher	SC
St Helena	SH
St Kitts and Nevis (Includes St. Christopher)	SC
St Lucia	ST
St. Martin	RN
St Miquelon	SB
St Pierre and Miquelon	SB
St Vincent and The Grenadines (Northern Grenadines)	VC
Sudan	SU
Suriname	NS

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Exhibit 3.0.101-12 (Cont. 9) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Tahiti (French Polynesia)	FP
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
The Netherlands	NL
Timor, East	TT
Timor-Leste	TT
Togo	TO
Tokelau	TL
Tonga	TN
Tortola	VI
Trinidad and Tobago	TD
Tristan Da Cunha	XT
Tromelin Island	TE
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom (England, Northern Ireland, Scotland, and Wales)	UK

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Exhibit 3.0.101-12 (Cont. 10) (01-01-2018)
List of Foreign Country Codes in Country Name Order

Country name	Code
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands, British	VI
Wake Island	WQ
Wales	XW
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Western Samoa	WS
Windward Island	VC
Yemen	YM
Yugoslavia	YI
Zaire (Democratic Republic of Congo)	CG
Zambia	ZA
Zimbabwe	ZI

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Exhibit 3.0.101-13   (01-01-2018)
Province, State, and Territory in Abbreviation Order

Abbreviation	Province/State/Territory	Country
AB	Alberta	Canada
AC	Acre	Brazil
ACT	Australian Capital Territory	Australia
AG	Agrigento	Italy
AGS	Aguascalientes	Mexico
AL	Alagoas	Brazil
AL	Alessandria	Italy
AM	Amazonas	Brazil
AN	Ancona	Italy
AO	Aosta/Aoste	Italy
AP	Amapa	Brazil
AP	Ascoli Piceno	Italy
AQ	L'Aquila	Italy
AR	Arezzo	Italy
AT	Asti	Italy
BA	Bahia	Brazil
BA	Bari	Italy
BC	British Columbia	Canada
BCN	Baja California Norte	Mexico
BCS	Baja California Sur	Mexico
BG	Bergamo	Italy
BI	Biella	Italy
BL	Belluno	Italy
BN	Beneveto	Italy
BO	Bologna	Italy
BR	Brindisi	Italy
BS	Brescia	Italy
BZ	Bolozano Bolzen	Italy
CA	Ciego de Avila	Cuba
CA	Cagliari	Italy

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Exhibit 3.0.101-13 (Cont. 1) (01-01-2018)
Province, State, and Territory in Abbreviation Order

Abbreviation	Province/State/Territory	Country
CAM	Campeche	Mexico
CB	Campobasso	Italy
CE	Ceara	Brazil
CE	Caserta	Italy
CF	Cienfuegos	Cuba
CG	Camaguey	Cuba
CH	Ciudad de La Habana	Cuba
CH	Chieti	Italy
CHIH	Chihuahua	Mexico
CHIS	Chiapas	Mexico
CL	Caltanissetta	Italy
CN	Cuneo	Italy
CO	Como	Italy
COAH	Coahuila	Mexico
COL	Colima	Mexico
CS	Cosenza	Italy
CT	Catania	Italy
CZ	Catanzaro	Italy
CZ	Cremona	Italy
DF	Distrito Federal	Brazil
DF	Distrito Federal	Mexico
DGO	Durango	Mexico
DR	Drenthe	The Netherlands
EN	Enna	Italy
ES	Espirito Santo	Brazil
FE	Ferrara	Italy
FG	Foggia	Italy
FI	Firenze or Florence	Italy
FLD	Flevoland	The Netherlands
FO	Forli	Italy
FR	Frosinone	Italy

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Exhibit 3.0.101-13 (Cont. 2) (01-01-2018)
Province, State, and Territory in Abbreviation Order

Abbreviation	Province/State/Territory	Country
FR	Friesland	The Netherlands
GE	Genoa	Italy
GLD	Gelderland	The Netherlands
GN	Groningen	The Netherlands
GO	Goias	Brazil
GO	Gorizia	Italy
GR	Granma (Bayamo)	Cuba
GR	Grosseto	Italy
GRO	Guerrero	Mexico
GT	Guantanamo	Cuba
GTO	Guanajuato	Mexico
HA	La Habana	Cuba
HGO	Hidalgo	Mexico
HO	Holguin	Cuba
IJ	Municipio Especial Isla de la Juventud	Cuba
IM	Imperia	Italy
IS	Isernia	Italy
JAL	Jalisco	Mexico
KR	Crotone	Italy
LB	Limburg	The Netherlands
LE	Lecce	Italy
LI	Livorno	Italy
LO	Lodi	Italy
LT	(Victoria de) Las Tunas	Cuba
LT	Latina	Italy
LU	Lucca	Italy
MA	Maranhao	Brazil
MB	Manitoba	Canada
MC	Macerata	Italy
ME	Messina	Italy
MEX	Mexico	Mexico

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Exhibit 3.0.101-13 (Cont. 3) (01-01-2018)
Province, State, and Territory in Abbreviation Order

Abbreviation	Province/State/Territory	Country
MG	Minas Gerais	Brazil
MI	Milan	Italy
MICH	Michoacan	Mexico
MN	Mantua	Italy
MO	Modena	Italy
MOR	Morelos	Mexico
MS	Mato Grosso do Sul	Brazil
MS	Massa-Carrara	Italy
MT	Mato Grosso	Brazil
MT	Matanzas	Cuba
MT	Matera	Italy
NA	Naples	Italy
NAY	Nayarit	Mexico
NB	New Brunswick	Canada
NB	North Brabant	The Netherlands
NH	North Holland	The Netherlands
NL	Newfoundland and Labrador	Canada
NL	Nuevo Leon	Mexico
NO	Novara	Italy
NS	Nova Scotia	Canada
NSW	New South Wales	Australia
NT	Northern Territory	Australia
NT	Northwest Territories	Canada
NU	Nunavut	Canada
NU	Nuoro	Italy
OAX	Oaxaca	Mexico
ON	Ontario	Canada
OR	Oristano	Italy
OV	Overijssel	The Netherlands
PA	Para	Brazil
PA	Palermo	Italy

Exhibit 3.0.101-13 (Cont. 4) (01-01-2018)
Province, State, and Territory in Abbreviation Order

Abbreviation	Province/State/Territory	Country
PB	Paraiba	Brazil
PC	Piacenza	Italy
PD	Padua	Italy
PE	Pernambuco	Brazil
PE	Prince Edward Island	Canada
PE	Pescara	Italy
PG	Perugia	Italy
PI	Piaui	Brazil
PI	Pisa	Italy
PN	Pordenone	Italy
PO	Prato	Italy
PR	Parana	Brazil
PR	Pinar del Rio	Cuba
PR	Parma	Italy
PS	Pesaro-Urbino	Italy
PT	Pistoia	Italy
PUE	Puebla	Mexico
PV	Pavia	Italy
PZ	Potenza	Italy
QC	Quebec	Canada
QLD	Queensland	Australia
QRO	Queretaro	Mexico
QROO	Quintana Roo	Mexico
RA	Ravenna	Italy
RC	Reggio de Calabria	Italy
RE	Reggio nell'Emilia	Italy
RG	Ragusa	Italy
RI	Rieti	Italy
RJ	Rio de Janeiro	Brazil
RM	Rome	Italy
RN	Rio Grande do Norte	Brazil

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Exhibit 3.0.101-13 (Cont. 5) (01-01-2018)
Province, State, and Territory in Abbreviation Order

Abbreviation	Province/State/Territory	Country
RN	Rimini	Italy
RO	Rondonia	Brazil
RO	Rovigo	Italy
RR	Roraima	Brazil
RS	Rio Grande do Sul	Brazil
SA	South Australia	Australia
SA	Salerno	Italy
SC	Santa Catarina	Brazil
SC	Santiago de Cuba	Cuba
SE	Sergipe	Brazil
SI	Siena	Italy
SIN	Sinaloa	Mexico
SK	Saskatchewan	Canada
SLD	Zeeland	The Netherlands
SLP	San Luis Potosi	Mexico
SO	Sondrio	Italy
SON	Sonora	Mexico
SP	Sao Paulo	Brazil
SP	La Spezia	Italy
SR	Siracusa	Italy
SS	Sancti Spiritus	Cuba
SS	Sassari	Italy
SV	Savona	Italy
TA	Taranto	Italy
TAB	Tabasco	Mexico
TAMPS	Tamaulipas	Mexico
TAS	Tasmania	Australia
TE	Teramo	Italy
TLAX	Tlaxcala	Mexico
TN	Trento	Italy
TO	Tocantins	Brazil

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Exhibit 3.0.101-13 (Cont. 6) (01-01-2018)
Province, State, and Territory in Abbreviation Order

Abbreviation	Province/State/Territory	Country
TO	Torino	Italy
TO	Trapani	Italy
TR	Terni	Italy
TS	Trieste	Italy
TV	Treviso	Italy
UD	Udine	Italy
UT	Utrecht	The Netherlands
VA	Varese	Italy
VB	Verbania	Italy
VC	Villa Clara	Cuba
VC	Vercelli	Italy
VE	Venezia	Italy
VER	Veracruz	Mexico
VI	Vicenza	Italy
VIC	Victoria	Australia
VR	Verona	Italy
VT	Viterbo	Italy
VV	Vibo Valentia	Italy
WA	Western Australia	Australia
YT	Yukon	Canada
YUC	Yucatan	Mexico
ZAC	Zacatecas	Mexico
ZH	South Holland	The Netherlands

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Province, State and Territory Abbreviations in Country Order

Australia State	Abbreviation
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA
Brazil State	**Abbreviation**
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goias	GO
Maranhao	MA
Mato Grosso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ
Rio Grande do Norte	RN
Rio Grande do Sul	RS

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Exhibit 3.0.101-14 (Cont. 1) (01-01-2018)
Province, State and Territory Abbreviations in Country Order

Australia State	Abbreviation
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO
Canada Province/Territory	**Abbreviation**
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT
Cuba Provincias	**Abbreviation**
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad de La Habana	CH
Granma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de lLa Juventud	IJ

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Exhibit 3.0.101-14 (Cont. 2) (01-01-2018)
Province, State and Territory Abbreviations in Country Order

Australia State	Abbreviation
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC
Italy Provincia	**Abbreviation**
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolozano Bolzen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS

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Exhibit 3.0.101-14 (Cont. 3) (01-01-2018)
Province, State and Territory Abbreviations in Country Order

Australia State	Abbreviation
Cremona	CZ
Crotone	KR
Cuneo	CN
Enna	EN
Ferrara	FE
Firenze or Florence	FI
Foggia	FG
Forli-Cesena	FO
Frosinone	FR
Genoa	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
La Spezia	SP
L'Aquila	AQ
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantua	MN
Massa-Carrara	MS
Matera	MT
Messina	ME
Milan	MI
Modena	MO
Naples	NA
Novara	NO
Nuoro	NU

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Exhibit 3.0.101-14 (Cont. 4) (01-01-2018)
Province, State and Territory Abbreviations in Country Order

Australia State	Abbreviation
Oristano	OR
Padua	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Rome	RM
Rovigo	RO
Salerno	SA
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR

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Exhibit 3.0.101-14 (Cont. 5) (01-01-2018)
Province, State and Territory Abbreviations in Country Order

Australia State	Abbreviation
Torino	TO
Trapani	TO
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vicenza	VI
Viterbo	VT
Mexico State	**Abbreviation**
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacán	MICH

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Exhibit 3.0.101-14 (Cont. 6) (01-01-2018)
Province, State and Territory Abbreviations in Country Order

Australia State	Abbreviation
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosí	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatán	YUC
Zacatecas	ZAC
The Netherlands Province	**Abbreviation**
Drenthe	DR
Flevoland	FLD
Friesland	FR
Gelderland	GLD
Groningen	GN
Limburg	LI
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	ZE

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Exhibit 3.0.101-15   (01-01-2018)
American Possessions and ZIP Codes

American Samoa (AS)Cites	ZIP Code	Federated States of Micronesia (FM) Cities	Zip Code
Faga'itua	96799	Chuuk	96942
Leone	96799	Kosrae	96944
Olosega Manua'	96799	Pohnpei	96941
Pago Pago	96799	Yap	96943

Marshall Islands (MH) Cities	ZIP Code	Palau (PW) Cities	ZIP Code
Ebeye	96970	Koror	96940
Majuro	96960	Palau	96940

Guam (GU) Cities	ZIP Code	Northern Mariana Islands (MP) Cities	ZIP Code
Agana	96910	Capitol Hill	96950
Inarajan	96917	Rota	96951
Merizo	96916	Saipan	96950
Tamuning	96931	Tinian	96952
Umatac	96915		
Yona	96915		

Virgin Islands (VI) Cities	ZIP Code	Virgin Islands (VI) Cities	ZIP Code
Charlotte Amalie	00802	Christiansted	00820
Cruz Bay	00830	Downtown	00840
Frederiksted	00840	Kingshill	00850
Saint Croix	00820	Saint John	00830
Saint Thomas	00805	Sunny Isle	00850
Veterans Annex	00820		

Puerto Rico (PR) Cities	ZIP Code	Puerto Rico (PR) Cities	ZIP Code
Adjuntas	00601	La Plata	00786
Aguada	00602	Lares	00669
Aguadilla	00603	Las Marias	00670

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Exhibit 3.0.101-15 (Cont. 1) (01-01-2018)
American Possessions and ZIP Codes

Puerto Rico (PR) Cities	ZIP Code	Puerto Rico (PR) Cities	ZIP Code
Aguas Buenas	00703	Las Piedras	00771
Aguirre	00704	Levittown	00949
Aibonito	00705	Loiza	00772
Anasco	00610	Loiza Street Station	00936
Angeles	00611	Luquillo	00773
Arecibo	00612	Manati	00674
Arroyo	00714	Maricao	00606
Bajadero	00616	Maunabo	00707
Barceloneta	00617	Mayaquez	00680
Barraquitas	00794	Mercedita	00715
Barrio Obrero Station	00935	Minillas Center	00936
Bayamon	00956	Moca	00676
Boqueron	00622	Morovis	00687
Cabo Rojo	00623	Naguabo	00718
Caguas	00725	Naranjito	00719
Camuy	00627	Orocovis	00720
Canovanas	00729	Palmer	00721
Caparra Heights	00920	Patillas	00723
Carolina	00982	Penuelas	00624
Catano	00962	Ponce	00731
Cayey	00736	Puerta de Tierra	00936
Ceiba	00735	Puerta Real	00740
Cerro Gordo	00754	Punta Santiago	00741
Ciales	00638	Quebradillas	00678
Cidra	00739	Ramey	00603
Coamo	00769	Rincon	00677
Comerio	00782	Rio Blanco	00744
Condado	00907	Rio Grande	00721
Corozal	00783	Rio Piedras	00927
Coto Laurel	00780	Rosario	00636
Culebra	00775	Sabana Grande	00637

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Exhibit 3.0.101-15 (Cont. 2) (01-01-2018)
American Possessions and ZIP Codes

Puerto Rico (PR) Cities	ZIP Code	Puerto Rico (PR) Cities	ZIP Code
Dorado	00646	Sabana Hoyos	00688
Ensenada	00647	Sabana Seca	00952
Esperanza	00765	Saint Just	00978
Fajardo	00738	Salinas	00751
Fernandez Juncos	00936	San Antonio	00690
Florida	00650	San Francisco	00927
Fort Buchanan	00934	San German	00683
Garrachales	00652	San Juan	00936
Guanica	00653	San Lorenzo	00754
Guayama	00784	San Sebastian	00685
Guayanilla	00656	Santa Isabel	00757
Guaynabo	00965	Santrurce	00936
Gurabo	00778	Toa Alta	00953
Hatillo	00659	Toa Baja	00949
Hato Rey	00936	Trujillo Alto	00976
Hormigueros	00660	University	00936
Humacao	00791	Utuado	00641
Isabela	00662	Vega Alta	00692
Jayuya	00664	Vega Baja (Box 1-9049)	00694
Juana Diaz	00795	Vieques	00765
Juncos	00777	Villalba	00766
La Cumbre	00926	Yabucoa	00767
Lajas	00667	Yauco	00698

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Program Codes

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SCRIPS Processing

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