



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.10.8

SEPTEMBER 12, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.10.8, Campus Mail and Work Control, Information Returns Processing.

MATERIAL CHANGES

- (1) IRM 3.10.8.1.7 Added link for CRX letter 1865C.
- (2) IRM 3.10.8.2.1 Added Form 1099-DA to the list, removed Form 5498-QA from Note as it is processed through SCRIPS.
- (3) IRM 3.10.8.2.2 Added Forms 1099-DA and 5498-QA to list.
- (4) IRM 3.10.8.3 Added Note about Forms 1098-T, 1099-A and 1099-G.
- (5) IRM 3.10.8.4.1 Added Form 1099-DA and 5498-QA to list, removed 5498-QA from Note as it is processed through SCRIPS.
- (6) IRM 3.10.8.4.3 Changed to bullets and removed From 5498-QA from Note as it is processed through SCRIPS.
- (7) IRM 3.10.8.5.2.1 Add Form 1099-DA.
- (8) IRM 3.10.8.5.3 Added bullet list of examples for unpocessables.
- (9) IRM 3.10.8.8.5 Added Note about Form 1098-T, 1099-A and 1099-G.
- (10) Revised the IRM, where necessary, for the following types of editorial changes:
 - Spelling, grammar, formatting, and plain language.
 - IRM references, citations, and links and tax years.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.10.8 dated December 27, 2024 (effective January 01, 2025).

AUDIENCE

Submission Processing, Receipt and Control Operations

Scott Wallace
Director, Submission Processing
Taxpayer Services

3.10.8

Information Returns Processing

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3.10.8.1
(01-03-2024)
Program Scope and Objectives

- (1) Prepare paper filed information returns received from the taxpayers for data capture for use by the IRS.
- (2) **Purpose:** Provide instruction to prepare needed sorts for paper filed information returns received from the extracting function for data capture.
- (3) **Audience:** Submission Processing clerks in the Receipt and Control Operation.
- (4) **Policy Owner:** Director, Submission Processing.
- (5) **Program Owner:** Submission Processing, Mail Management Data Conversion Section, Return Processing Branch.
- (6) **Primary Stakeholders:** Small Business/Self Employed (SB/SE), Examination Operations, and Headquarters Examinations.
- (7) **Program Goals:** To create sorts of paper submissions (returns) for various paper intake systems and identify unprocessable conditions to determine the disposition of each taxpayer submission.

3.10.8.1.1
(01-01-2020)
Background

- (1) Filers send paper information returns to the IRS to fulfill the requirement to file information returns. IRS converts processable returns selected for sample to an electronic data record. Receipt and Control Operation sorts and prepares these returns for the data capture systems to convert to electronic data records.

3.10.8.1.2
(01-01-2022)
Authority

- (1) Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code, IRC 6721, and corresponding Treasury Regulations provides authority. The IRC is amended by act, public laws, treasury determinations, rules, and regulations such as the following:
 - Information Reporting on Health Coverage by Insurers IRC 6055
 - Information Reporting on Health Coverage by Employers IRC 6056
 - Failure to File a Correct Information Return IRC 6721
 - IRC 6693
 - Protecting Americans from Tax Hikes Act
 - Tax Cuts and Jobs Act of 2017

Note: The above list does not include all the various updates to the IRC.

- (2) Policy Statements for Submission Processing located in IRM 1.2.1.4, Policy Statements for Submission Processing Activities.

3.10.8.1.3
(01-01-2018)
Roles and Responsibilities

- (1) The Director of Submission Processing approves and authorizes the policy presented in this IRM.
- (2) The Operation manager secures, assigns, and provides training for the staff to perform the tasks throughout this instruction.
- (3) The Planning and Analysis Staff provides feedback and support to local management to achieve and effectively monitor scheduled goals.
- (4) The Department and Team manager assigns, monitors, and controls the workflow to accomplish accurate completion of the tasks in this IRM.

- (5) The clerk accurately completes and prepares sorts of paper information submissions for release to paper intake for data capture.

3.10.8.1.4
(01-01-2018)

**Program Management
and Review**

- (1) **Program Reports:** Use this list of official reports to show receipts, production and inventory for the program covered by this IRM below. Reports display daily and weekly status of the program to completion.
- 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:** Measure goals using standard managerial reports in documents processed per hour and actual to scheduled rates. Each function must meet or exceed schedule prior to the program completion date stated in IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates. Local management conducts and monitors quality reviews taking corrective action to ensure quality products arrive to the next function.
- (3) **Annual Review:** Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration.

3.10.8.1.5
(01-01-2018)

Program Controls

- (1) Management uses unit production cards (UPCs) entered daily to measure and record activity in each function of this program. Use IRM 3.10.5, Campus Mail and Work Control, Batch/Block Tracking System (BBTS), to record receipts and production.
- (2) Use any local reports to establish information for supporting daily program control. Local reports never replace the established official reports and production reporting.

3.10.8.1.6
(01-01-2020)

Terms and Acronyms

- (1) The following paragraphs define terms used in this IRM. See definitions for other terms in Exhibit 3.10.8-1, Term Definitions Information Returns.
- (2) Affordable Care Act (ACA) Information Return Processing (IRP) — Form 1094 series and Form 1095 series “B” and “C” documents.
- (3) Change of Payer — Any point in a block of returns when any part of the payer/filer entity changes.
- (4) Copy A — The copy of the income information document submitted to the IRS for processing. Forms fall into four categories:

| Category | Definition |
|--------------------------|---|
| Scannable | The scanner can read all or most of the information printed on the forms. |
| Non-Scannable | The scanner can't read information on the forms, but the forms can physically pass through the scanner's transport for assignment of Document Locator Numbers (DLNs). |
| Non-Transportable | Severely cut, torn, or mutilated forms. Note: Consider scannable forms with minor cuts, tears or other physical defects. |
| Unprocessable | Documents that can't enter processing because the information is unclear, indecipherable, or the utility of the document is minimized or eliminated. |

- (5) General Purpose Programming (GPP) — Returns processed and sent to the modernized Information Return Intake system (IRI).
- (6) Income Information Return Processing (IRP) — Returns transmitted by Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
- (7) Information Return Intake (IRI) — A modernized intake system establish to accept certain paper document electronic data records as of January 01, 2015.
- (8) Parent Return — The return transmittal related to the detail information returns.

| Parent Return | Detail Information Return |
|---------------|---|
| Form 1094-B | Form 1095-B |
| Form 1094-C | Form 1095-C |
| Form 1096 | Form W-2G, Form 1097 (series), Form 1098 (series), Form 1099 (series), Form 5498 (series), Form 3921, Form 3922 |
| Form W-3 | Form W-2 |
| Form W-3 C | Form W-2 C |

- (9) Corrected standalone (CSA) — A Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, with both a corrected box and line 19 marked and no transmitting documents.
- (10) Submission — A filing consisting of a transmittal document and supporting detail documents.

Exception: Form 1094-C, CSA defined above.

- (11) Correspondence indicator — A two-digit number coded on the transmittal to generate letters to filers.

- (12) Prior year return — A return reporting information pertaining to the calendar year minus more than one.
- (13) Late filing indicator — A character placed in the first box under the title “For Official Use Only” on the transmittal to designate a late-filing.

3.10.8.1.7
(01-01-2026)

- (1) Resources to use in conjunction with the instructions found in this IRM below.

Related Resources

| Resource | Title | Guidance on |
|----------------|--|---|
| 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 | utilizing BBTS to drop Unit Production Cards (UPC) for daily incoming receipts and production |
| IRM 3.13.62 | Campus Document Services - Media Transport and Control | shipping of Service Center Recognition/Image Processing System (SCRIPS) requests |
| IRM 3.41.267 | Optical Character Recognition Scanning Operations, Affordable Care Act Information Return Processing on Service Center Recognition/Image Processing System | processing paper filed Affordable Care Act (ACA) Information Return on SCRIPS |
| IRM 3.41.269 | Optical Character Recognition Scanning Operations, Information Returns Processing on Service Center Recognition/Image Processing System | processing Information Returns Processing (IRP) on SCRIPS |
| IRM 10.5.1 | Privacy and Information Protection, Privacy Policy | shipping of SCRIPS requests |
| Document 7475 | State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries | entity information |
| Document 12990 | Records and Information Management Records Control Schedules | time frame to destroy paper sample after conversion to electronic data records |
| Document 13056 | Employee Toolkit: Shipping Procedures for Personally Identifiable Information (PII) | shipping of SCRIPS requests |
| Document 13144 | Proper PII Shipping Procedures | shipping of SCRIPS requests |
| Pub 1179 | General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498 and Certain Other Information Returns | general rules and requirements for submission of substitute forms |

| Resource | Title | Guidance on |
|-------------------------|--|---|
| Pub 5223 | General Rules & Specifications for Affordable Care Act Substitute Forms 1095-A, 1094-B, 1095-B, 1094-C and 1095-C | general rules and requirements for ACA submission of substitute forms |
| <i>CRX letter 1865C</i> | Information Return (Paper) Incomplete or Rejected for Processing/Instructions Enclosed: Form 1095, 1098, 1099, etc | selecting paragraphs that match the reason for rejection of unprocessable IRP |

- (2) Locate IRMs on Servicewide Electronic Research Program (*SERP*) at the following site: *Servicewide Electronic Research Program (SERP)*. Use Receipt and Control Research Portals located at *IMF Receipt and Control Research Portal* and *BMF Receipt and Control Research Portal*.
- (3) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights, and additional information on the *Taxpayer Bill of Rights* site located at the following location: *Taxpayer Bill of Rights*.
- (4) IRM 21.5.1, Account Resolution, General Adjustments, for guidance on handling classified waste to prevent inadvertent and unlawful destruction of records.

3.10.8.2 (01-01-2020) Introduction

- (1) This IRM section instructs on the tasks necessary in the preparing the following paper taxpayer submissions for processing: Income Information Returns transmitted by Form 1096, Annual Summary and Transmittal of U.S. Income Information Returns and Affordable Care Act information returns transmitted by Form 1094 series.
- (2) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevated through proper channels for executive approval.

3.10.8.2.1 (01-01-2026) Information Returns List

- (1) These instructions cover Receipt and Control processing of the following domestic information returns sorts:
 - Form 1094-B, Transmittal of Health Coverage Information Returns and transmitted Form 1095-B, Health Coverage
Caution: Processed as one unit of work - **Never** separate the submission for processing.
 - Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, with a corrected box and line 19 both marked and no transmitting detail documents
 - Form 1094-C, and transmitted Form 1095-C, Employer-Provided Health Insurance Offer and Coverage
Caution: Processed as one unit of work - **Never** separate the submission for processing.

- Form 1096, Annual Summary and Transmittal of U.S. Information Returns
- **Note:** Current and delinquent processed to the Payer Master File (PMF)
- Form 1097-BTC, Bond Tax Credit
- Form 1098, Mortgage Interest Statement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 1098-E, Student Loan Interest Statement
- Form 1098-F, Fines, Penalties, and Other Amounts
- Form 1098-Q, Qualifying Longevity Annuity Contract Information
- Form 1098-T, Tuition Statement
- Form 1099-A, Acquisition or Abandonment of Secured Property
- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-C, Cancellation of Debt
- Form 1099-CAP, Changes in Corporate Control and Capital Structure
- Form 1099-DA, Digital Asset Proceeds From Broker Transactions
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-LS, Reportable Life Insurance Sale
- Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
- Form 1099-MISC, Miscellaneous Information
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-Q, Payments From Qualified Education Programs (Under Section 529 and 530)
- Form 1099-QA, Distributions From ABLE Accounts
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 1099-S, Proceeds From Real Estate Transaction
- Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
- Form 1099-SB, Seller's Investment in Life Insurance Contract
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
- Form 5498, IRA Contribution Information
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- Form 5498-QA, ABLE Account Contribution Information
- Form W-2G, Certain Gambling Winnings

- (2) The instructions for processing Form W-2, Wage and Tax Statement, Form W-2 C, Corrected Wage and Tax Statement, Form W-3, Transmittal of Wage and Tax Statements, and Form W-3 C, Transmittal of Corrected Wage and Tax Statements, consist solely of procedures for routing and disposal of these forms.

- (3) Don't process Form 1098-MA, Mortgage Assistance Payments, in Information Return Processing (IRP) Sort Unit or information return processing. Ship these forms to Stop 6723 Austin Submission Processing Center (AUSPC) for retention.
- (4) Don't process Form 8966, FATCA Report, in IRP Sort Unit. Return these forms to Stop 6052, Austin Submission Processing Center (AUSPC), Receipt and Control batching function for proper routing.
- (5) Use instructions in IRM 3.10.72, Campus Mail and Work Control, Receiving, Extracting, and Sorting, and IRM 3.10.73, Campus Mail and Work Control, Batching and Numbering, as a source of general guidelines not found in this IRM.
- (6) See *IRM 3.10.72.15*, Information Return Processing Sort (Austin, Kansas City, and Ogden Only), for sorts received from the extraction area.

3.10.8.2.2
(01-01-2026)
**Forms/Document
Codes/Program Codes**

- (1) With the Taxpayer First Act (TFA) Provision 2102 processing of IRP documents has changed. All IRP forms are processed through SCRIPS as of processing year 2023.

Exception: P year Form 1096 will continue to be processed through ISRP.

- (2) Use the following program codes for ISRP:

Note: These instructions are currently left as a back-up to SCRIPS.

| ISRP Form | Document/ Return Code | ISRP Program Code |
|--|-----------------------------|-------------------------|
| Form 1096, Note: Prior year submissions meeting selection criteria. | 69 | 44310 |
| Form 1097-BTC | 50 | 44307 |
| Form 1098 | 81 | 44312 |
| Form 1098-C | 78 | 44312 |
| Form 1098-E | 84 | 44312 |
| Form 1098-T | 83 | 44312 |
| Form 1098-Q | 74 | 44311 |
| Form 1099-A | 80 | 44309 |
| Form 1099-B | 79 | 44301 |
| Form 1099-C | 85 | 44303 |
| Form 1099-CAP | 73 | 44303 |
| Form 1099-G | 86 | 44303 |
| Form 1099-DIV | 91 | 44302 |
| Form 1098-F | 03 | 44300 |
| Form 1099-INT | 92 | 44300 |
| Form 1099-K | 10 | 44300 |
| Form 1099-LS | 16 | 44300 |
| Form 1099-LTC | 93 | 44300 |
| Form 1099-NEC | 71 | 44300 |
| Form 1099-SA | 94 | 44300 |
| Form 1099-SB | 43 | 44300 |
| Form 1099-MISC | 95 | 44305 |
| Form 1099-OID | 96 | 44304 |
| Form 1099-PATR | 97 | 44307 |
| Form 1099-Q | 31 | 44308 |
| Form 1099-S | 75 | 44308 |
| Form 1099-QA, “ AND ” transmitting Form 1096 | 1A | 44351 |
| Form 1099-R | 9 | 44306 |
| Form 5498 | 28 | 44313 |

| ISRP Form | Document/ Return Code | ISRP Program Code |
|---|-----------------------------|-------------------------|
| Form 5498-ESA | 72 | 44313 |
| Form 5498-SA | 27 | 44315 |
| Form 5498-QA, “AND” transmitting Form 1096 | 2A | 44352 |
| Form 3921 | 25 | 44317 |
| Form 3922 | 26 | 44318 |
| Form W-2G | 32 | 44314 |

(3) Use the following program codes for SCRIPS:

Note: With the Taxpayer First Act (TFA) Provision 2102 processing of IRP documents has changed. All IRP forms are processed through SCRIPS as of processing year 2023.

Exception: Prior year Form 1096 will continue to be processed through ISRP.

| SCRIPS Form | Document Code | Maximum Number of Forms Per Page | SCRIPS Program Code |
|--|---------------|----------------------------------|---------------------|
| Caution: Do Not separate the submission for processing. | | | |
| Form 1096 Note: Current year minus one only. | 69 | 1 | 44340 |
| Form 1097-BTC | 50 | 2 | 44340 |
| Form 1098 | 81 | 2 | 44340 |
| Form 1098-C | 78 | 1 | 44340 |
| Form 1098-E | 84 | 3 | 44340 |
| Form 1098-F | 03 | 3 | 44340 |
| Form 1098-Q | 74 | 2 | 44340 |
| Form 1098-T | 83 | 3 | 44340 |
| Form 1099-A | 80 | 3 | 44340 |
| Form 1099-B | 79 | 2 | 44340 |
| Form 1099-C | 85 | 3 | 44340 |
| Form 1099-CAP | 73 | 2 | 44340 |
| Form 1099-DA | 7A | 1 | 44340 |
| Form 1099-DIV | 91 | 2 | 44340 |
| Form 1099-G | 86 | 3 | 44340 |
| Form 1099-INT | 92 | 2 | 44340 |
| Form 1099-K | 10 | 2 | 44340 |
| Form 1099-LS | 16 | 3 | 44340 |
| Form 1099-LTC | 93 | 3 | 44340 |
| Form 1099-MISC | 95 | 2 | 44340 |
| Form 1099-NEC | 71 | 3 | 44340 |
| Form 1099-OID | 96 | 2 | 44340 |
| Form 1099-PATR | 97 | 3 | 44340 |
| Form 1099-Q | 31 | 3 | 44340 |
| Form 1099-R | 98 | 2 | 44340 |
| Form 1099-S | 75 | 3 | 44340 |
| Form 1099-SA | 94 | 3 | 44340 |

| SCRIPS Form | Document Code | Maximum Number of Forms Per Page | SCRIPS Program Code |
|---------------|---------------|----------------------------------|---------------------|
| Form 1099-SB | 94 | 3 | 44340 |
| Form 3921 | 25 | 3 | 44340 |
| Form 3922 | 26 | 3 | 44340 |
| Form 5498 | 28 | 2 | 44340 |
| Form 5498-ESA | 72 | 3 | 44340 |
| Form 5498-QA | 2A | 3 | 44340 |
| Form 5498-SA | 27 | 3 | 44340 |
| Form W-2G | 32 | 2 | 44340 |

(4) Use the following program for SCRIPS processing of ACA IRP forms:

| SCRIPS Form | SCRIPS Program Code |
|---|---------------------|
| <p>Note: Classify waste tax years prior to 2022</p> <ul style="list-style-type: none"> Form 1094-B “AND” transmitted Form 1095-B Form 1094-C “AND” transmitted Form 1095-C Form 1094-C marked corrected “AND” line 19 check box authoritative transmittal is checked. <p>Reminder: Don’t consider box 18 entries or lack of entries when making the determination to forward the return for processing.</p> | 44320 |

3.10.8.3
(01-01-2026)
Inspection of Contents

- (1) Dispose of all information returns not mentioned in IRM 3.10.8.2.1, Information Returns List, and IRM 3.10.8.4, Detailed Sorting. Management must review all original forms (not copies) before disposal.
- (2) Process information returns per Document 12990, Records and Information Management Records Control Schedules, Record Control Schedule (RCS) 29, Item 85. Apply the disposition instructions for these form types.
- (3) Process all form types per instructions for each type of return.
- (4) If the Form 1096, Annual Summary and Transmittal of U.S. Information Returns, has a money amount entered in box 5 and did not come with detail documents, correspond or call the taxpayer requesting the information returns that should have been attached to the Form 1096, and the correct box to mark in the type of form section.

- (5) If there is no money amount entered in box 5, mark the **Miscellaneous** box in the type of form section and process.

Note: Form 1096 transmitting 1098-T, 1099-A and 1099-G are allowed to have a zero dollar amount in box 5. **Do not reject.**

- (6) Form 1096, submitted individually, without payee returns or if disassociated from their respective information returns during IRP processing, process through ISRP. Code box 3, Total number of forms, to zero on these submissions.
- (7) Try to associate transmittals with disassociated payee forms before sending to ISRP.
- (8) Don't process Form 1096 transmitting only voided information returns.
- (9) Route correspondence received attached to information returns as follows:
- a. Correspondence concerning an incorrect information return(s):

| Taxpayer type | Description of Correspondence |
|-----------------------|--|
| From Payer | Send to IRP correspondence unit Letter 1865-C, Information Return (Paper) Incomplete or Rejected for Processing/Instructions Enclosed: Form 1095, 1098, 1099, etc., attached to a taxpayer's response. |
| From the Payee | Route to Accounts Management Branch for analysis and disposition. |

- b. Forward to IRP Correspondence unit corrected information returns attached to the correspondence. IRP Correspondence unit determines if the information returns require processing. If you determine the information returns require processing, detach from the correspondence and forward for processing. Notate on the correspondence any information returns detached and sent for processing.
- (10) Respond to filers attach correspondence explaining blank TINs on some or all their information returns with an Integrated Data Retrieval System (IDRS) Correspondence Letter. After sending a response dispose of the incoming correspondence.

3.10.8.3.1
(07-18-2023)

General Correspondence Received

- (1) Route correspondence meeting Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7.3, TAS Case Criteria, to the local TAS office.
- (2) Route correspondence concerning anything other than information returns to Accounts Management.
- (3) Disregard notations on the face of the return and continue processing if on a processable return.
- (4) Route correspondence concerning 50 or more recipient accounts in error to the payer coordinator in the Underreporter Branch in Ogden. See Exhibit 3.10.8-2, Mail Stops and Addresses for Disposition of Information Return Program, for complete mailing address.

- (5) Route correspondence concerning a CP 2000, Request for Verification of Unreported Income, Payments, or Credits, notice per the following instructions. Go to Servicewide Electronic Research Program (SERP) located at *Servicewide Electronic Research Program (SERP)* under the Who/Where tab. Choose Automated Under Reporter (AUR) Addresses (Open Cases) to find the address.
- (6) Forward correspondence concerning a Letter 2030, Request Verification for Unreported Income, Deductions, Payments and/or Credits on BMF Income Tax Returns Matched to Payer Information Documents, routed to IRP Sort unit in error from Extraction to Business Underreporter (BUR) using the following instruction. Go to Servicewide Electronic Research Program (SERP) located at *Servicewide Electronic Research Program (SERP)* and under the Who/Where tab choose BUR Program to find the address. Include the provided stop number on the transmittal.
- (7) Route documents received with correspondence concerning a Letter 3939-A, Delinquent Information Returns - Government Entities Compliance Unit, or with Form 14232, Response Form for Letter 3939-A, routed to IRP Sort unit in error from Extraction to Government Entities Compliance Unit (GECU) in Ogden at M/S 7700.
- (8) Forward correspondence concerning current year Form W-2 and Form W-3 to Social Security Administration (SSA). Forward **“correspondence”** concerning prior year Form W-2 and Form W-3 to the Combined Annual Wage Reporting (CAWR) function. See Exhibit 3.10.8-2, Mail Stops and Addresses for Disposition of Informational Return Program, for the mailing addresses.
- (9) Route **“letters or notices”** from the CAWR Reconciliation Function from the taxpayer, as well as any forms or information submitted to the CAWR Function. **“Don’t remove any of the information or forms”** (Form 94x, Schedule H, Form 1096, Form W-2G, Form W-2, or Form W-3) submitted with the CAWR letter or notice received from the taxpayer. Use the complete street address and mail stops found in Exhibit 3.10.8-2, Mail Stops and Addresses for Disposition of Information Return Program, when routing information to CAWR.
- (10) Route correspondence concerning letters:
 - Letter 5698, Corrected Form 1094/1095-C
 - Letter 5699, Missing Information Return Form 1094/1095-C Letter
 - Letter 226-J, ESRP Preliminary Contact
 - Letter 5404-J, Preliminary ESRP - Second Notice
 - Letter 227-L, Revised ESRP Calculated
 - Letter 227-M, ESRP Acknowledgment - Revised ESRP Unchanged

Go to Servicewide Electronic Research Program (SERP) located at *Servicewide Electronic Research Program (SERP)* and under the Who/Where tab choose ESRP Program.

3.10.8.3.1.1
(01-01-2017)

**Computer Paragraph
(CP) 15, Civil Penalty
Notice, or Computer
Paragraph (CP) 215,
Civil Penalty - 500 and
600 Series**

- (1) Submissions attached to a CP 15, Civil Penalty Notice, or CP 215, Civil Penalty - 500 and 600 series, do the following:
 2. Remove the information returns and send for regular processing.
 3. Notate on the CP 15 or CP 215 "Processable returns submitted" the date received and the number of processable documents.
 4. Send the CP 15 or CP 215 to the area for further action on any returns (Form 94x, Schedule H, Form W-2, or Form W-3) remaining with the notice.
 5. Refer to IRM 3.10.72, Campus Mail and Work Control, Receiving, Extracting, and Sorting, Exhibit 3.10.72-3, Computer Paragraph (CP) Notices - Routing Guide, for proper routing based on the PRN (three-digit - Penalty Reference Number) printed on the notice.

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3.10.8.3.2
(01-01-2025)

Prior Year Forms

- (1) Date stamp all prior year Form 1096 upon receipt.
- (2) Process through ISRP prior year Form 1096.
 1. Route prior year Form 1096 to SCRIPS for imaging after ISRP processing is complete.
 2. Forward prior year Form 1096 with criteria in Exhibit 3.10.8-2, Mail Stops and Addresses for Disposition of Information Return Program, to the IRP Penalty unit in Philadelphia.
 3. Per local procedures classify waste prior year processed Form 1096 imaged by SCRIPS not forwarded to IRP Penalty unit.

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- (4) Process prior year Form 1099-R, and Form W-2G, as follows:
 - a. Forward prior year Form W-2G and Form 1099-R and the transmitting Form 1096 **with correspondence** to the CAWR Reconciliation function with the original Form 1096 prior to processing.
 - b. Destroy all prior year Form W-2G and Form 1099-R without correspondence after editing the original Form 1096 for processing.
- (5) Process Form 3921 and Form 3922 as current year returns.
- (6) Consider tax years prior to 2021 for Form 1094 series and Form 1095 series unprocessable. Don't correspond with the filer on returns prior to tax year 2021.
- (7) Date stamped on receipt prior year Form 1094 series transmitting Form 1095 series beginning with tax year 2021.

3.10.8.3.3
(04-08-2024)
Date Stamping Timely Transmittals

- (1) Starting March 4, 2024, date stamp all current year timely filed Form 1096, received upon receipt.
- (2) Starting March 4, 2024, date stamp all current year timely filed Form 1094 series, received upon receipt.

Note: Date stamp transmittals incorrectly sent to state taxing agencies or the Social Security Administration (SSA) where the envelopes show the returns mailed timely with the date on the envelope.

- a. For Form 1096 and Form 1094 series date stamp the transmittals, in the lower portion of the transmittal.
- b. For Form 1094-C date stamp the transmittal in Part II, ALE Member Information in the dotted lines area of Lines 20 and 21.

Note: These instructions are for transmittals filed timely. If the transmittal is late or prior year follow the instructions in IRM 3.10.8.3.4, Date Stamping Late Filed Transmittals.

3.10.8.3.4
(04-08-2024)
Date Stamping Late Filed Transmittals

- (1) Date stamp all current year Form 1096, received after due date grace period listed in Exhibit 3.10.8-6 upon receipt. Date stamp all current year and processable prior year Form 1094 series, received after due date grace period upon receipt. Follow guidelines found in IRM 3.10.72, Campus Mail and Work Control, Receiving, Extracting, and Sorting, for date stamping late-filed returns.
 - a. Date stamp current year transmittals, in the blank area above the wording "For Official Use Only." The date stamp must not cover the fill-in boxes.
 - b. In the first box under the wording "For Official Use Only," code an "X" with a #2 pencil.

Note: Don't use red ink to edit Form 1096.

- c. When a taxpayer replies within the 45-day timeframe to the Letter 1865-C, Information Return (Paper) Incomplete or Rejected for Processing/Instructions Enclosed: Form 1095, 1098, 1099, etc., use the date stamp, if present, on the original return to ensure the correct received date is captured.

Example: If a reply is received after the no reply case is forwarded for penalty assessment, process the new complete submission with the actual received date of the response.

- (2) When transmittals incorrectly sent to state taxing agencies or the Social Security Administration (SSA) and the original receiving location either stamps a received date indicating a late filing or forwards the original mailing envelope indicating a late filing, accept the transmittal as late filed and follow the instructions in IRM 3.10.8.3.4(1) above.
- (3) If a payer sent in a letter explaining late returns, date stamp the transmittal and forward to the IRP Unit for processing through SCRIPS or ISRP.
- (4) Date stamp late filed Form W-3, transmitting Form W-2. Date stamp the first Form W-2, if a Form W-3 isn't present in the submission. See IRM 3.10.8.3.2, Prior Year Forms.

3.10.8.3.4.1
(01-01-2024)

**Date Stamping Form
1096, Annual Summary
and Transmittal of U.S.
Information Returns**

- (1) Don't date stamp late Form 1096, Annual Summary and Transmittal of U.S. Information Returns, if they meet any the following conditions.

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form or along the left margin.

- b. Forwarded to the IRS incorrectly, sent to state taxing agencies or the SSA where the envelopes show a state agency or SSA.

Note: If the original receiving location either stamped a received date or forwarded the original mailing envelope indicating late filing then accept the transmittal as late filed and follow the instructions in IRM 3.10.8.3.4 (1) above.

- c. Received with no supporting detail documents.
d. See IRM 3.10.72.5.8.1, Tax Returns/Extensions Forwarded to IRS from a State, or IRM 3.10.72.6.1, Received Date Stamp, for guidelines on determining timeliness.

- (2) Hold for the next year delinquent current year Form 1096, received too late for current processing year for ISRP "start-up."
(3) Form 1099-DIV submissions received late and with only information reported in box 6 and/or box 7, "**Don't**" place a late filing indicator or received date on Form 1096.

3.10.8.3.4.2
(01-01-2024)

**Date Stamping Form
1094-B, Transmittal of
Health Coverage
Information Returns and
Form 1094-C,
Transmittal of
Employer-Provided
Health Insurance Offer
and Coverage
Information Returns**

- (1) Don't date stamp future year Form 1094-B and Form 1094-C.
(2) Don't date stamp Form 1094 and Form 1094-C coded with a delinquent

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3.10.8.3.5
(01-01-2021)

**Form W-2, Wage and Tax
Statement, Form W-2 C,
Corrected Wage and Tax
Statement, Form W-3,
Transmittal of Wage and
Tax Statements and
Form W-3 C, Transmittal
of Corrected Wage and
Tax Statements**

- (1) Don't separate Form W-2, Form W-2 C, Form W-3, and Form W-3 C route as follows:
- a. Send any current tax year copy received to the SSA address listed below.
 - b. Send all future tax year returns to the SSA address listed below.
 - c. Route prior year returns received "**with correspondence or Combined Annual Wage Reporting (CAWR) related correspondence**" to the CAWR Reconciliation Function per the Campus Program Locator Guide. Find the guide on Servicewide Electronic Research Program (SERP) under the Who/Where tab under the heading Campus Program Locator Guide located at *Campus Program Locator Guide*. Use routing information located under the heading Small Business/Self-Employed (SB/SE) AUR CAWR.
- (2) SSA Address - Send copy A of Form W-2, Form W-2 C, and Form W-3 from payers to:

Social Security Administration
 Wilkes-Barre Data Operations Center
 Wilkes-Barre, PA 18769

- (3) Copies A of Form W-2 GU, Guam Wage and Tax Statement and Form W-2 VI, U.S. Virgin Islands Wage and Tax Statement, transmitted by Form W-3 SS, Transmittal of Wage and Tax Statements. Send to:

Social Security Administration
 Wilkes-Barre Data Operations Center
 Wilkes-Barre, PA 18769

- (4) Copies A of Form W-2 AS, American Samoa Wage and Tax Statement, transmitted by Form W-3 SS, Transmittal of Wage and Tax Statements. Send to:

American Samoan Tax Office
 Government of American Samoa
 Pago Pago, AS 96799

- (5) Ensure the payer submission remains intact (Form W-3 with related Form W-2 (copy A)), whether the submission is sent to SSA or the CAWR Reconciliation Function (as outlined in IRM 3.10.8.3). Don't staple Form W-3 to related Form W-2. Put the payer submission back into the original envelope/container it came in.
- (6) Ship documents per IRM 3.13.62, Campus Document Services, Media Transport and Control, or IRM 10.5.1, Privacy and Information Protection - Privacy Policy, following Personally Identifiable Information (PII) guidelines located at *Postal and Transport Policy*, titled *Postal and Transport Policy*. Prepare Form 3210, Document Transmittal, and ship documents on a weekly basis.
- (7) Separate late-filed Form W-3 and Form W-2 from timely filed. Annotate on the Form 3210, Document Transmittal "Delinquent Returns."
- (8) Forward Form W-3 and Form W-2 received for subsequent tax years to SSA at the following address:

Social Security Administration
 Wilkes-Barre Data Operations Center
 Wilkes-Barre, PA 18769

3.10.8.4 (01-01-2025) Detailed Sorting

- (1) **Review returns within "30 days of receipt" to allow timely correspondence with the filer of unprocessable returns giving the filer time to obtain and prepare the proper forms to re-file.**

- (2) Sort ISRP prior year Form 1096, by tax year. Sort Form 5498-QA, by tax year.

Caution: Processed as one unit of work - **Never** separate the submission for processing.

- (3) Sort SCRIPS processed returns transmitted by Form 1094 by the transmittal type "C" or "B" and tax year. See IRM 3.10.8.4 (7) below.
- (4) **Do Not** forward prior year Form 1096 and Form 5498-QA returns to SCRIPS.
- (5) If the tax year on an information return(s) is blank and has a current tax year Form 1096 process as current tax year.

- (6) Hold succeeding year returns including the transmittal for processing with returns received for the succeeding year in Receipt and Control.
 - a. Some regulations allow filers to file information returns on a transactional basis.
 - b. Keep volume counts of receipts of information returns received in processing year 2026 for the tax years 2022 through 2025. See listed manual count requirements in IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates, for information return processing (IRP) program completion date (PCD) definition.
- (7) Each return type requires its own transmittal document.
- (8) See Exhibit 3.10.8-3, Sorts for Service Center Recognition/Imaging Processing System (SCRIPS), for form sorts processed through SCRIPS.

Caution: Process as one unit of work submissions (transmittal and supporting detail documents) from the filer. **Never** separate the submission for SCRIPS processing.

- (9) See Exhibit 3.10.8-4, Sorts for Integrated Submission and Remittance Processing (ISRP), for form sorts processed through ISRP.
- (10) Don't separate returns with payee TINs from returns without payee TINs.
- (11) Treat as copy "A" any copy "B" and copy "C" of any information return listed in IRM 3.10.8.2.2, Forms/Document Codes/Program Codes, received in the campus from a payer/filer with a valid transmittal: Form 1096, Form 1094-B, or Form 1094-C.

- a. Process the returns as you would copy "A."

Exception: Don't send forward for processing unprocessable formats requiring correspondence. See IRM 3.10.8.5.2(1) b) listing.

Example: Don't send for processing Form 1099-MISC recipient copies where the entire form measures three inches across and/or multiple forms to a page. Send correspondence requesting processable returns.

- b. If copy "B" and/or copy "C" report the same information, dispose of one of the copies.
- c. Dispose of all copies "B" and "C" received without a corresponding transmittal.

Exception: If copies other than "A" don't have a Form 1096, but contain **"correspondence indicating" it is an intended submission then**, prepare a Form 1096, (see IRM 3.10.8.5.1 (11), Review of Parent Document) and process the forms as copies "A."

- d. If copy "A" documents received with a Form 1096 and a state transmittal, process the submission and destroy the state transmittal.
- e. Destroy all copy "B, C, 1, or 2," or any copy designated for a state received without a transmittal, or a state transmittal.
- f. Process as copy "A" all forms designated for the state (e.g., copy "2 or S") received with a Form 1096.
- g. Forward to the correct state office all copies designated as state copies received with a state transmittal, per instructions in IRM 3.13.62, Campus

Document Services, Media Transport and Control. Include Form 3210, Document Transmittal, and follow PII guidelines per IRM 10.5.1, Privacy and Information Protection - Privacy Policy.

- (12) Void all information returns without a money amount equal to or greater than \$1.00 by placing an “X” with a #2 pencil in the void box at the top of the return.

Note: For ISRP sorts, edit an “X” over the entire form.

These procedures do not apply to:

- a. Corrected returns.
 - b. Form 1094 series.
 - c. Form 1095 series.
 - d. Form 1099 series with a mark in the FATCA box.
 - e. Form 1099-MISC with a mark in box 7.
 - f. Form 1099-NEC with a mark in box 2.
 - g. Form 1099-R with **cents only** in box 4.
 - h. Form 1098-T.
- (13) Classify waste all submissions (transmittal and supporting detail documents) with only voided documents. This includes submissions voided by IRS based on instructions in IRM 3.10.8.5.2.1 (8), Review Information Returns Transmitted by Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
- (14) Conduct managerial review prior to disposing of documents not selected for processing: This includes:
- Submissions or a page of documents voided by IRS based on instructions in IRM 3.10.8.5.2.1 (8), Review Information Returns Transmitted by Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
 - Documents considered unprocessable and/or not selected for processing.
 - Duplicates of documents already sent for processing.
 - Any instance in this instruction calling for classified waste.
- (15) See IRM 3.10.8.3.4, Date Stamping Late Filed Transmittals, for processing returns received after the due date for the form type.

3.10.8.4.1
(01-01-2026)
**Sorting for Service
Center Recognition/
Image Processing
System (SCRIPS)
Processing**

- (1) Send to SCRIPS only current year forms transmitted by current year Form 1096, listed in IRM 3.10.8.2.2 (3), Forms/Document Codes/Program Codes. If the tax year on an information return(s) is blank but has a current tax year Form 1096 process as current tax year.
- (2) Send to SCRIPS current year processed (2025) or first three prior year (2024, 2023, and 2022) Form 1095 series transmitted by corresponding year Form 1094 series. Below is the maximum number of pages per form type for the series.

| SCRIPS Processed Form Number and Title | Maximum Number of Pages Per Form |
|---|-------------------------------------|
| Form 1094-B | 1 only |
| Form 1095-B | 1 to many |

| SCRIPS Processed Form Number and Title | Maximum Number of Pages Per Form |
|---|-------------------------------------|
| Form 1094-C | 1 to many |
| Form 1095-C | 1 to many |

- (3) Form 1094-C with a corrected box marked and line 19 marked transmitting no documents.
- (4) Don't release to SCRIPS the following form types processed exclusively on ISRP:

Note: Due to the Taxpayer First Act (TFA) Provision 2102 as of processing year 2023 all IRP forms are process through SCRIPS.

Exception: Prior year Form 1096 will continue to be processed through ISRP.

Note: These instructions are being left as a back-up to SCRIPS processing.

- Form 1096

Note: Don't forward to SCRIPS prior year, transmitting ISRP processed return types or submitted without transmitting documents.

- Form 1098-C,
- Form 1098-F,
- Form 1098-Q,
- Form 1099-CAP,
- Form 1099-LS,
- Form 1099-LTC,
- Form 1099-SA,
- Form 1099-SB,
- Form 1099-QA,
- Form 5498-ESA,
- Form 5498-QA,
- Form 5498-SA,
- Form 3921,
- Form 3922,
- Form W-2G, and prior year returns including
- Any forms exceeding the maximum page count in the instruction present in IRM 3.10.8.2.2 (3), referred to in IRM 3.10.8.4.1 (1) above if the entries remain readable.

3.10.8.4.1.1 (01-01-2024)

Scannable Submissions

- (1) Scannable means the forms submitted are on official IRS forms or an identical substitute. If information appears printed on the page incorrectly (i.e., portrait versus landscape for ACA IRP or landscape versus portrait for income IRP form types) it isn't scannable.

Example: Identical substitute means the substitute form is landscape if a Form 1094 series or Form 1095 series and the same size print proportions.

- (2) The information is typewritten or machine-printed within the parameters of any given field. Consider scannable returns with data typed or printed and the payer data is stamped or handwritten.

- (3) Ensure each submitted form has the correct number of forms allowed per page (pages can have less than the maximum number). See IRM 3.10.8.2.2 (3), Forms/Document Codes/Program Codes for the correct number of returns per page. Send to ISRP or batched for non-transportable SCRIPS processing forms **exceeding** the maximum number of documents per page.

Reminder: Don't forward unprocessable copies other than copy "A" to ISRP if they don't meet the instruction in IRM 3.10.8.4 (10).

- (4) Ensure the correct number of pages for ACA IRP forms that come as multiple pages per form. See IRM 3.10.8.4.1 (2) for the correct pages per form. Consider unprocessable forms **exceeding** the maximum number of pages listed above.
- (5) If the returns meet the above criteria, disregard and/or correct the following conditions:
 - a. Burst and strip all returns attached with a perforated edge.
 - b. Consider scannable returns with typographical errors not corrected or with handwritten money amounts.
 - c. Don't mark the form in any other manner if the payer crossed the document out rather than using the void box with a #2 pencil.
 - d. Remove all staples from stapled returns and don't tear or rip the information returns.
 - e. Consider scannable returns with asterisks or other indicators in the money amounts.

3.10.8.4.1.2
(01-01-2017)
Non-scannable

- (1) Forms transmitted by Form 1096 where the taxpayer entered the data in red ink or the ink is too light for the scanner to read.
- (2) Form 1094 series and Form 1095 series returns received in portrait instead of landscape.
- (3) Form 1094 series and Form 1095 series returns received without a form identifier (Form ID) in the upper right-hand corner of the pages.
- (4) Consult the SCRIPS unit to clarify the scanner read capability.
- (5) Refer to IRM 3.41.269.2.4, Unprocessable Conditions, and IRM 3.41.267.4, Unprocessable Unit of Work, for specifics.

3.10.8.4.1.3
(01-01-2025)
Non-transportable

- (1) Non-transportable documents are severely torn, cut or separated, or for any other reason can't pass through the scanner.
 - a. Release to SCRIPS as hand drop submissions or batched as non-transportable for SCRIPS processing. The option to photocopy a non-transportable for the scanner is allowable at site management discretion.
 - b. Campuses may elect to process non-transportable information returns through ISRP if programming is available.

Note: Only Prior year Form 1096 are processed through ISRP.

Reminder: Form 1094 series and Form 1095 series returns processed exclusively on SCRIPS.

3.10.8.4.2
(01-01-2019)
**Detailed Sorting for
Service Center
Recognition/Image
Processing System
(SCRIPS) Processing**

- (1) Send to SCRIPS only current year Form 1096 and the SCRIPS processable returns they transmit listed in IRM 3.10.8.4 (7), Detailed Sorting.
- (2) Transmittals processed through SCRIPS must remain with the returns they transmit.
- (3) Each type of return within each submission requires a Form 1096. If each type of return doesn't have its own Form 1096 do the following:
 1. Preferred action is to copy the taxpayer provided Form 1096 and use the copy for the other form type.
 2. Only if a copy machine isn't available create another Form 1096. Use the original Form 1096 as a source for information. Annotate **Prepared by IRS** on the signature line of any Form 1096 created by the IRS and assign the correspondence indicator "99".

Note: This does not apply to the form series 1094 submissions.

- (4) Sort returns by the categories of **transportable and non-transportable**. Sort the **submissions** by transmittal form type not transmitted form type for release to SCRIPS. See Exhibit 3.10.8-3, Sorts for Service Center Recognition/Imaging Processing System (SCRIPS), for a listing of each SCRIPS sort.
- (5) Do the following for transportable returns not severely torn, cut, or separated.
 - a. Burst and strip continuous roll/printed returns.
 - b. Carefully remove staples, never staple documents together.
 - c. Tape a cut/torn document, to make it transportable.
- (6) A non-transportable return is one severely torn, cut, separated, inappropriate size, or for any other reason cannot go through the scanner.
- (7) Photocopy non-transportable Form 1096 to make it scannable even if transmitting ISRP processed only returns. The scanner images all ISRP Form 1096 after ISRP processing for retention.

3.10.8.4.2.1
(01-01-2025)
**Form 1094 (Series)
Transmitted Forms
Detail Sort**

- (1) Don't process prior year submissions before tax year 2021.
- (2) Keep Form 1095 series returns with the Form 1094 series transmittal throughout processing as a single return.
- (3) Sort Form 1094-B by tax year for processing. See Exhibit 3.10.8-3, Sorts for Service Center Recognition/Imaging Processing System (SCRIPS).
- (4) Sort Form 1094-C submissions by tax year for processing. See Exhibit 3.10.8-3, Sorts for Service Center Recognition/Imaging Processing System (SCRIPS).
- (5) Send for processing Form 1094-C without supporting detail documents when the corrected box and line 19 both are checked.

Caution: Ensure both check boxes contain marks to avoid unnecessary processing actions.

- (6) Don't process Form 1094-B and the transmitted documents with no name or no EIN, partial EIN, repeating numbers as the EIN or too many numbers for EIN.

- 3.10.8.4.3
(01-01-2026)
Detailed Sorting of Integrated Submission and Remittance Processing (ISRP) processed Form 1096, Annual Summary and Transmittal of U.S. Information Returns and Transmitted Returns
- (1) Sort Form 1096, Annual Summary and Transmittal of U.S. Information Returns and Transmitted Returns, using the following criteria.
 - When only one return is received for a payer, place the return in a group of **single** payer returns. Do this only for **current year** information returns.
 - When more than one return is received for a payer place the returns in a group of **multiple** payer returns. Do this only for **current year** information returns.
 - Sort current year returns by type of return. Ensure the first return for each payer has the correct payer's name and TIN.

Note: This applies to Prior year Form 1096.

- 3.10.8.4.3.1
(03-08-2019)
Form 1096 Transmitted Forms Detail Sort
- (1) Send for ISRP processing prior year Form 1096 (current year processed minus one, two, or three) transmitting actual returns without fraudulent criteria.
 - (2) Don't dispose of the current year Form 1097-BTC, Form 1098 (series), Form 1099 (series), Form 5498 (series) transmitted by Form 1096.
 - (3) Batch and number any information return processed through ISRP.
 - (4) Each page of the current year information return requires the Document Locator Number (DLN) of the Form 1096 (parent return) which it transmitted.

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- 3.10.8.4.4
(01-01-2023)
Detailed Sorting Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and Form W-2G, for Combined Annual Wage Reporting (CAWR) Reconciliation
- (1) Process for CAWR Reconciliation Form 1096, transmitting prior year Form W-2G and Form 1099-R.
 - (2) If the entire payer's submission is for a subsequent tax year, hold the entire submission for the correct processing year in Receipt and Controls' inventory.
 - (3) See IRM 3.10.8.3.3 (1) for processing Form 1096 and Form W-2G filed after March 16.
 - (4) Sort Form 1096 and Form W-2G as follows:
 - a. If the Date Won (box 2) on a current Form W-2G reflects a prior tax year's winnings, pull those documents. Annotate on the back of the related Form 1096 the number of Form W-2G documents pulled from the payer's submission. Forward the pulled Form W-2G to the CAWR Reconciliation Function. Notate prior year to Reconciliation as an explanation for the documents pulled from the payer's submission. See CAWR addresses and stop numbers in Exhibit 3.10.8-2, Mail Stops and Addresses for Disposition of Information Return Program.
 - b. If the Date Won (box 2) on a current Form W-2G reflects subsequent tax year(s) winnings, pull those documents. Annotate on the back of the related Form 1096, the number of Form W-2G pulled from the payer's submission. Hold those pulled Form W-2G for the correct processing

year (creating a “Dummy” Form 1096 in the correct processing year). Forward the Form 1096 and remaining Form W-2G for SCRIPS processing.

3.10.8.5
(01-01-2018)
Review General

- (1) Keep the information returns grouped by payer (parent) within type of return, within tax year.
- (2) Burst and strip the returns, if necessary.
- (3) Remove all staples, paper clips, etc., from the information returns.
- (4) Form 1094 series remain with the Form 1095 series transmitted throughout processing.
- (5) Treat as unprocessable Form 1095 series received with no Form 1094 series (transmittal).

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3.10.8.5.1
(01-01-2022)
Review of Parent Document

- (1) Cross check the detail information returns in the submission against the parent transmittal return (Form 1096 and Form 1094-C) to determine if all necessary information is present and matches the parent return (transmittal).

Exception: Form 1094-B does not follow this rule. Form 1096 marked **Information returns were unprocessable — PMF only** don’t come with supporting detail documents.

- (2) For payer/filer taxpayer identification number (TIN):
 - a. Only one payer TIN is allowed
 - b. If more than one TIN is present, see IRM 3.10.8.5.1 (8) below.
- (3) For payer name:
 - a. Only one payer name is allowed
 - b. If more than one name is present, see IRM 3.10.8.5.1 (8) below.
- (4) If all necessary information isn’t on the return, determine from the parent return, other returns from the same payer or any attached correspondence, if the necessary information is available. Edit the necessary information on the return and forward for processing.
- (5) If Form 1094 series is received without attached Form 1095 series documents, consider the form unprocessable.

Exception: Form 1094-C with the corrected box checked or a notation of amended, corrected or changed on the face of form continue processing and ensure the corrected box is checked if line 19 is marked.

- (6) If only the payer TIN is missing and isn’t found by cross checking other documents, follow research procedures to obtain a TIN.

- a. For Form 1096 if the payer TIN is found, edit it too the transmittal, and the first detail document transmitted by the transmittal.
 - b. If the payer TIN isn't found for a Form 1096 leave blank and continue normal processing.
 - c. If the payer TIN isn't found for a Form 1094 series within the actual submission (supporting Form 1095 series returns) consider the submission unprocessable. Don't research IDRS to obtain the TIN. See IRM 3.10.8.5.3, Unprocessable Information Returns, for further information.
- (7) If the payer's name is missing, and not found by checking supporting detail documents:
1. Follow research procedures to obtain a name for Form 1096.
 2. Edit the payer's name found to the transmittal document and the first detail document transmitted.
 3. Correspond using the address present if research does not secure a payer name. Dispose of the information returns and transmittal without an address or name.
- #

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4. Consider the submission unprocessable if transmitted by Form 1094-C. See IRM 3.10.8.5.3, Unprocessable Information Returns, for further information.
 5. Correspond using the address if transmitted by Form 1094-B without a filer name. Dispose of the information returns and transmittal without an address or name.
- (8) If multiple payer names and/or payer TINs appear on Form 1094-C or Form 1096, check attachments to determine the payer's name and/or TIN to use. If the correct payer's name and/or TIN isn't determined from the attachments, follow research procedures to determine the correct name for the TIN for Form 1096 only. Underline the first payer's name and TIN listed on the first return for the payer and its parent transmittal.
- Exception:** This rule does not apply to Form 1094-B submissions. You cannot determine the TIN, treat the submission as a non-processable.
- (9) To ensure processing of only valid Form 1098 do the following:
- a. Compare the "Filer's" name on the Form 1096 to the "Recipient's/Lender's" on the Form 1098.
 - b. Compare the "Filer's" TIN on the Form 1096 to the "Recipient's/Lender's" on the Form 1098.
- (10) Do the following to ensure the information return submissions is processable:
- a. Compare the "Filer's" (payer) name on the transmittal, to the payee (responsible individual) listed on the transmitted information return. If they match remove the submission from processing and alert the manager.

- b. Compare the “Filer’s” (payer) TIN on the transmittal to the payee (responsible individual) listed on the information return transmitted. If they match remove the submission from processing and alert the manager.
- (11) The information processed on the transmittal is as follows:

| Field | Form | Requirements |
|--|--------------------------|---|
| Name of Payer/Filer | Form 1096 Form 1094-C | Verify the payer's name used for the detail form(s) transmitted and the transmittal match. |
| Payer/Filer TIN | Form 1096 Form 1094-C | Verify the payer TIN used for the detail form transmitted and the transmittal match. |
| Address of Payer/Filer | Form 1096 Form 1094-C | Verify the payer address is present. If not present, copy it to the transmittal from the forms transmitted. |
| Type of form transmitted | Form 1094-C | Transmits Form 1095-C of the same year or stands alone if both the corrected box and line 19 have marks. |
| Type of form transmitted | Form 1094-B | Transmits Form 1095-B of the same year. |
| Type of form transmitted, box 6 | Form 1096 | The form type checked on the Form 1096 matches the form type transmitted. |
| Form 1096 sent transmitting multiple form types | Form 1096 | Create another submission so one Form 1096 (transmittal) exists for each type of information return. 1. Copy the taxpayer provided Form 1096 and use the copy. 2. Create a Form 1096. |

| Field | Form | Requirements |
|---|-----------|---|
| IRS Created Form 1096 | Form 1096 | <p>Create only when:</p> <ul style="list-style-type: none"> correspondence from the payer declaring a submission the forms don't meet fraud criteria or, an existing submission with multiple form types and you can't use a copy machine to copy the original Form 1096. <p>Don't use standard abbreviations provided in exhibits in the Processing Reference Guide when creating Form 1096 which affect the name control. Use major city codes as shown in Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.</p> <p>Assign correspondence indicator "99" for IRS created Form 1096.</p> <p>Note on each Form 1096 created "Prepared by IRS" on the signature line and enter correspondence code "99".</p> <p>Enter only legible entries.</p> <p>Caution: Don't create a transmittal for returns with fraudulent criteria or where the payer and payee match.</p> |
| Box 3, Total number of documents | Form 1096 | <p>All Form 1096 transmitting Form W-2G, all prior year Form 1096, and all Form 1096 processed through ISRP must contain an entry in box 3.</p> <p>See IRM 3.10.8.9.7, Editing Other Items.</p> <p>Don't verify box 3 on Form 1096 on SCRIPS processed documents. The SCRIPS system computes the number of documents transmitted and places the count in the field.</p> |

3.10.8.5.2
(01-01-2020)
**Review of Information
Returns**

- (1) Ensure returns follow a valid, processable format, by reviewing each payer's return for necessary information. If any conditions cited below apply to the returns and you don't find the information on the returns or from the transmittal, consider the returns temporarily unprocessable. The following conditions **require correspondence**:

Exception: Considered unprocessable not temporarily unprocessable information returns transmitted by Form 1094 series.

- You can't determine the type of return.
- Titles of the forms differ from the official IRS form of the same number.
- You can't determine the kind of amount.
- Illegible data entered throughout the submission.
- You can't determine the amount of money in an amount field (e.g., the decimal point incorrectly placed).
- The return doesn't look like the official form (divergent format) and would impede processing.

Example: Documents resembling a postcard, exceed three documents per page or doesn't resemble the official form.

- You can't determine the tax year of the information present.

Example: Current tax year Form 1096 transmitting prior year information returns require correspondence if the tax year for the information isn't clear.

- Tax year on the return equals a year prior to the form's existence.
- Entries printed in such a manner on the returns that you can't separate them for processing (e.g., a computer listing, multiple information return data on one form, font too small to decipher).
- Form 1095 series received without a Form 1094 series transmittal from a filer or employer. Filers and employers send a group of Form 1095 series returns not individual returns.

Reminder: A single responsible individual or employee sending in the 1095 series return they received from their employer or health care provider isn't from a filer or employer. Don't send Letter 1865-C, Information Return (Paper) Incomplete or Rejected for Processing/Instructions Enclosed: Form 1095, 1098, 1099, etc., when a single Form 1095 series return is received.

- Real estate transactions reported on a form or document other than the official Form 1099-S, Proceeds From Real Estate Transaction, or the name of the filer is inconsistent throughout the submission, and/or the filer on Form 1096 does not match the filer on Form 1099-S.
- Form 1095-C where Part III check box is marked at least one name of a covered individual in Part III.

Note: If there is no response and less than 50 percent of the details have this error send the submission forward for processing. If 50 percent or more have this error destroy the submission and don't forward for processing.

- (2) Pull from processing if the following criteria is present in a submission:

Signs of Fraud

| If | Then |
|--|--|
| <p>The following all exist in a submission:</p> <ul style="list-style-type: none"> • payer listed on Form 1096 and the payee listed on the detail documents match • payer on the detail documents differ on each document and consist of debtors such as mortgage companies, credit card accounts, gas stations or departments of revenue | <p>Place the submission in the funny box don't process.</p> <p>Note: Forwarded to the Frivolous Filer unit Form 1099-OID meeting these criteria. See Exhibit 3.10.8-2 for the address.</p> |
| <ul style="list-style-type: none"> • The Form 1096 and/or any forms transmitted state federal tax withheld equal or close to equaling stated income • The payer marks out or alters in any manner including adding verbiage, the penalty or perjury statement (i.e., the jurat) in the signature area <p>Example: Taxpayer adds under the signature line "all liberties reserved."</p> <ul style="list-style-type: none"> • The payer has federal tax withheld totaled on the transmittal meeting or exceeding 33 percent of stated income | <p>Forward to the Frivolous Filer unit. See Exhibit 3.10.8-2 for the address. Don't process.</p> |
| <p>The payer listed is or implies an Internal Revenue Official, Revenue Officer, or business operation</p> | <p>Place the submission in the funny box. Don't process.</p> |
| <p>The submission payer TIN/EIN 1096, or listed in the payer section of any form transmitted by Form 1096 remove the entire submission from the IRP Sort Unit immediately</p> | <p>Forward to C:DC:TS-:CAS:SP:RPB:MMD C through your local Planning and Analysis staff. Don't process.</p> |

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| If | Then |
|---|---|
| The submission appears in any way fraudulent for any other reason than listed above | Place the submission in the funny box for review to receive clearance to process. |

3.10.8.5.2.1
(01-01-2026)

**Review Information
Returns Transmitted by
Form 1096, Annual
Summary and
Transmittal of U.S.
Information Returns**

- (1) If the payment type identified belongs on a Form W-2 rather than Form 1099 series return (see examples below), correspond and instruct to file with SSA as Form W-2. Amounts reported on Form W-2:

- Christmas bonuses
- Reimbursements for travel and car expenses (valid entry on Form 1099-NEC box 1)
- Wages
- Other employee compensation
- Tips
- Vacation allowances
- Severance Pay
- Moving Expense payments
- Third-party payments for sick leave
- Advanced Earned Income Credit (AEIC) payments
- Withheld income tax (when included on form with income types listed above)
- Withheld FICA tax

Note: Don't correspond if the information return reports income for a minister, priest, or a person authorized to conduct religious worship.

- (2) If a payer sends in Form 1099 (series) with various kinds of income listed on a single form (i.e., dividends, interest, rents, royalties, and so on), pull the return and contact the payer using Letter 1865-C, Information Return (Paper) Incomplete or Rejected for Processing/Instructions Enclosed: Form 1095, 1098, 1099, etc.
- (3) A payer's name, TIN and/or a mailable address must be on returns. Don't process unknown payer names.

Exception: Process Form 1099-R and Form W-2G if any income item is present.

- a. Perform research on Form 1096 to perfect the payer entity prior to correspondence by using the following IDRS command codes (CC): INOLE, PMFOL.
 - b. Do not perform IDRS research on Form 1094 series returns.
- (4) Positive or negative amounts accepted on Form 1099-B, boxes 1d, 1g, 8, 9, 10, and 11.

| If | Then |
|--|--|
| A positive and negative amount appear in one box | Use the positive amount to determine if the form is selected for processing. |

- (5) Form 1099-DIV only, if box 10, Noncash liquidation distribution, with negative and positive amounts and the net total of the amounts is positive, use the positive amount as the basis for selection. If the net total is negative, edit it to zero.
- (6) Consider unprocessable if 50 percent or more of the payee taxpayer identification numbers (TINs) is missing or partially masked on Form 1099-QA or Form 5498-QA. Correspond with the payer to request a replacement submission with complete payee TINs.
- (7) Returns transmitted by Form 1096 selected for processing require an amount of at least one dollar in at least one specified payment field or place “X” with a #2 pencil in the void box.

Note: For ISRP processing, edit an “X” over the entire form.

Exceptions listed below.

- a. **Corrected/amended** returns.
- b. Direct sales indicator marked on Form 1099-MISC box 7 or Form 1099-NEC box 2.
- c. FATCA checkbox marked on any form type.
- d. Form 1099-R with **cents only** in box 4.
- e. Form 1098-T
- f. If a negative amount appears in any box, treat it as zero.

Reminder: Minimal dollar amount does not apply to Form 1094 series or Form 1095 series determination (select ability) for processing.

- (8) The following chart shows the significant payments fields and minimum amount by type of return.

| Type of Return | Payment Amount Fields | Minimum Amount Domestic |
|--|--|-------------------------|
| Form 1097-BTC | 1, 5a-5l | 1.00 |
| Form 1098 | 1, 2, 4, 5, 6 | 1.00 |
| Form 1098-C | 4c, 6b | 1.00 |
| Form 1098-E | 1 | 1.00 |
| Form 1098-F | 1, 2, 3, 4 | 1.00 |
| Form 1098-Q | 1a, 3, 4, 5a- 5l | 1.00 |
| Form 1099-A | 2, 4 | 1.00 |
| Form 1099-B Exception: Positive or negative amounts on boxes 1d, 1g, 8, 9, 10, 11 allowed. | 1d, 1e, 1f, 1g, 4, 8, 9, 10, 11, 13, 16 | 1.00 |
| Form 1099-C | 2, 3, 7 | 1.00 |
| Form 1099-CAP | 2 | 1.00 |
| Form 1099-DA | 1f,1g,1h,1i,4,11c | 1.0 |
| Form 1099-DIV Exception: Positive or negative amount on box 2a allowed. | 1a, 1b, 2a, 2b, 2c, 2d, 2e, 2f, 3, 4, 5, 6, 7, 9, 10, 12, 13, 16 | 1.00 |
| Form 1099-G | 1, 2, 4, 5, 6, 7, 9, 11 | 1.00 |
| Form 1099-INT | 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13, 17 | 1.00 |
| Form 1099-K | 1a, 1b, 4, 5a-5l, 8 | 1.00 |
| Form 1099-LS | 1 | 1.00 |
| Form 1099-LTC | 1, 2 | 1.00 |

| Type of Return | Payment Amount Fields | Minimum Amount Domestic |
|--|--|-------------------------|
| Form 1099-MISC Exception: Process all Form 1099-MISC with box 7 checked, regardless of money amounts in other boxes. | 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 14, 15, 16, 18 | 1.00 |
| Form 1099-NEC Exception: Process all Form 1099-NEC with box 2 checked, regardless of money amounts in other boxes. | 1, 4, 5, 7 | 1.00 |
| Form 1099-OID Exception: Positive or negative amount on box 10 allowed. | 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 14 | 1.00 |
| Form 1099-PATR | 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 | 1.00 |
| Form 1099-Q | 1, 2, 3 | 1.00 |
| Form 1099-QA | 1, 2, 3 | 1.00 |
| Form 1099-R Exception: Form 1099-R with cents only in box 4 and no other money amounts. | 1, 2a, 3, 4, 6, 8, 9b, 10, 14, 16, 17, 19 | 1.00 |
| Form 1099-S | 2, 6 | 1.00 |
| Form 1099-SA | 1, 2, 4 | 1.00 |
| Form 1099-SB | 1, 2 | 1.00 |
| Form 3921 | 3, 4 | 1.00 |

| Type of Return | Payment Amount Fields | Minimum Amount Domestic |
|----------------|--|-------------------------|
| Form 3922 | 3, 4, 5, 8 | 1.00 |
| Form 5498 | 1, 2, 3, 4, 5, 6, 8, 9, 10, 12b, 13a, 14a, 15a | 1.00 |
| Form 5498-ESA | 1, 2 | 1.00 |
| Form 5498-QA | 1, 2, 3, 4 | 1.00 |
| Form 5498-SA | 1, 2, 3, 4, 5 | 1.00 |
| Form W-2G | 1, 4, 7 | 1.00 |

- (9) If zero returns remain after applying the money amount checks above and the exceptions listed in IRM 3.10.8.5.2.1 (7), then destroy the submission and add the volume to the classified waste totals.

3.10.8.5.2.2
(01-11-2017)

**Review Information
Returns Transmitted by
Form 1094 Series**

- (1) Apply the following checks to determine acceptable processable submissions.

| Form Number | Required Data | Perfect Missing or Incomplete Required Data from: | Comment |
|-------------|---|--|---|
| Form 1094-B | Name Address Nine-digit "legible" EIN | 1. Not able to perfect from Form 1095-B 2. Filer contact telephone number 3. Filer contact written correspond | Complete name and address required for written correspondence |
| Form 1094-C | Name Address Nine-digit "legible" EIN | 1. Form 1095-C, Part I, Applicable Large Employer Member 2. Filer contact telephone number 3. Filer contact written correspond | Complete name and address required for written correspondence |
| Form 1095-B | Significant entries in Part I | | |
| Form 1095-C | Significant entries in Part I | | |

| Form Number | Required Data | Perfect Missing or Incomplete Required Data from: | Comment |
|-------------|---------------|---|---------|
| | | | |

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- (2) Correspond for a replacement processable submission when social security numbers (SSN) show only the last four digits of the SSNs. Keep only the Form 1094 series return in response retention and do not keep the unprocessable Form 1095 series returns. 50 percent or more of the payee taxpayer identification numbers (TINs) missing or partially masked on Form 1099-QA or Form 5498-QA creates a unprocessable submission. Correspond with the payer requesting a replacement submission with complete payee TINs.

3.10.8.5.3
(01-01-2026)

Unprocessable Information Returns - Letter 1865-C, Information Return (Paper) Incomplete or Rejected for Processing/Instructions Enclosed: Form 1095, 1098, 1099, etc.

- (1) Keep a separate count of the number of Letter 1865-C, Information Return (Paper) Incomplete or Rejected for Processing/Instructions Enclosed: Form 1095, 1098, 1099, etc., issued and the total number of information returns, by program, considered temporarily unprocessable.

Example: ACA IRP processed under program 44320 and IRP processed under program 44340 require separate counts.

- (2) Identify unprocessable information returns within **10 days of receipt**, examples listed below.

- Multi-Year
- Lonely Sub-Forms
- Lonely Header
- No Tax Year
- No money amounts or payment in the incorrect box
- Filer Payer Inconsistence
- Unfixable offline or damage
- Void and Corrected
- Substitute forms

Note: Letter 1865-C is used to correspond with filers of unprocessable IRP forms.

- (3) Issue the Letter 1865-C with the correct paragraph to filers of unprocessable information returns to request a processable submission. Check the Power of Attorney (POA)/Taxpayer Information Authorization (TIA) file using command code (CC) CFINQ before corresponding. Enclose with each letter:

- A copy of the letter
- Photocopies of the returns only if describing the issue alone appears not adequate or clear

| If | Then |
|----------------------------|---|
| Multiple returns submitted | Photocopy the best return(s) representing the problem |

Note: If you can't create a good copy, clearly explain each problem in writing and enclose the explanation with the mail-out.

- (4) Insert the exact number of unprocessable returns including the transmittal on each Letter 1865-C sent.
- (5) Do whatever you must to reduce the need to send photocopies of the unprocessable returns. If the existing language in the Letter 1865-C or fill-in language can completely explain the unprocessable condition do not send photocopies of the unprocessable returns. See suggested phrases in Exhibit 3.10.8-5, Correspondence Fill-In Paragraph Options.
- (6) Keep the original suspense file until the payer resubmits correctly or for 45-calendar days, whichever comes first.

Exception: If a site closure happens during the 45-day period then extended the period until the mail of the due date is opened in extracting.

- (7) Do not keep in suspense each original unprocessable return in the Form 1095 series due to space limitations. Record as classified waste records not retained.
 - a. Keep only the Form 1094 series return present or one of the unprocessable Form 1095 series returns if no transmittal is present.
 - b. Notate on the individual return kept in suspense the total number of unprocessable returns recorded as classified waste.

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for other actions after a filer reply or no reply.

- (8) Dispose of the original unprocessable returns and process the new processable ones. Also, purge the letter from the suspense file for disposal.
- (9) If you can't determine the name and address for a filer of unprocessable real estate transactions destroy the entire submission.
- (10) If no reply is received, route the entire case file and the retention copy of the correspondence to the IRP Penalty Unit for manual penalty determination. See Exhibit 3.10.8-2, Mail Stops and Addresses for Disposition of Information Return Program, for disposition address in Philadelphia and mail stop number.
- (11) If an issued letter is returned as undeliverable, do the following:
 1. If a yellow sticker contains a new address, forward the submission to the new address listed and resuspend the case.

2. If no yellow sticker with an address change present, then research using IDRS CC ENMOD to determine a more current address. If a new address is found, reissue the letter, update the file, and resuspend the case.
 3. If no yellow sticker with an address change present and you do not find a more current address through IDRS research, dispose of the letter and the suspended submission.
- (12) If the re-submission has both unprocessable and processable information returns, separate the unprocessable returns from the processable returns.
1. Route the processable returns for Income IRP processing. Adjust the number in box 3, Total number of forms, for processing Form 1096. See IRM 3.10.8.9.7, Editing Other Items.
 2. Destroy unprocessable Form 1099-R, Form 5498-ESA, and Form 5498-SA.

3.10.8.5.4
(01-01-2021)
**Processable Returns
Requiring
Correspondence**

- (1) Use only correspondence indicator “99” until further notice.
- (2) Check the Power of Attorney (POA)/Tax Information Authorization (TIA) file before corresponding if an in care of name is present on Form 1096 using CC CFINQ.
- (3) Write the indicator in the two right most boxes under the title “For Official Use Only” on Form 1096. Using a #2 pencil, write the indicator legibly and within the boundaries of the boxes.
- (4) Write correspondence indicator “99” on every Form 1096 created by IRS.
Code “99” denotes IRS prepared.

3.10.8.5.5
(01-01-2017)
**Corresponding for Only
Federal Tax Withheld**

- (1) SCRIPS creates a report identifying payers with federal income tax withheld (FTWH) only listed on the return. If information returns report only federal income tax withheld then considered them unprocessable.
- (2) Issue Letter 1865-C, Information Return (Paper) Incomplete or Rejected for Processing/Instructions Enclosed: Form 1095, 1098, 1099, etc., to payer(s) identified on the FTWH report. Use as the unprocessable criteria, federal income tax withheld is the only money amount reported on the information return(s).
- (3) Each page of the report reflects one payer’s filing of information returns reporting only federal income tax withheld. Photocopy and consolidate all pages reporting one payer’s returns. Use the photocopy as an enclosure to the Letter 1865-C.
- (4) When you receive the re-submission check the upper right corner of the suspended copy of the FTWH report for a delinquent indicator and received date. Look after an asterisk to the right of name line “1” in the format “MMDDYY” where “1” is the delinquent indicator and “MMDDYY” is the received date. Code the Form 1096 with this delinquent indicator and received date.

Note: Dispose of the FTWH report and forward the re-submission for processing.

- (5) If the filer resubmits incorrectly or does not respond, follow procedures below:

- a. Form 1099-G and Form 1099-R destroy the FTWH report, the photo-copied Form 1096, and the information returns (if resubmitted).
- b. For all other form types, forward the retention FTWH Report, the photo-copied Form 1096 and the information returns (if resubmitted, or if not resubmitted) to the IRP Civil Penalty Unit in Philadelphia for manual penalty consideration. See Exhibit 3.10.8-2, Mail Stops and Addresses for Disposition of Information Return Program, for the address and mail stop.

3.10.8.6
(01-01-2025)

**Preparing Documents
for Service Center
Recognition/Image
Processing System
(SCRIPS)**

- (1) The first document in a batch is Form 1096, Form 1094-B, or Form 1094-C. It is used as the payer identifier for all SCRIPS returns.

Reminder: Exhibit 3.10.8-3, Sorts for Service Center Recognition/Imaging Processing System (SCRIPS), lists SCRIPS processable sorts.

- (2) Do not staple the information returns. Remove items not related to processing of the documents.
 - Staples
 - Paper clips
- (3) **Do not verify** the entry in “**Total number of documents**” on the transmittals. The SCRIPS software generates this entry.
- (4) **Do not edit payment codes** on the Form 1096. The SCRIPS software generates the payment codes.
- (5) Send for ISRP processing all prior year Form 1096 transmitting prior year information returns.

Note: Form 5498-QA will also be processed by ISRP.

- (6) SCRIPS processed Form 1096, Form 1094-B, or Form 1094-C, remain with the information returns they transmit.
- (7) Communicate with the SCRIPS unit to determine other ways to improve sorted and batched returns.
- (8) Ensure each Form 1096 has only one type of information return in each submission prior to releasing to SCRIPS.

3.10.8.6.1
(05-22-2020)

**Non-Transportable
Information Returns
Preparation for Service
Center Recognition/
Image Processing
System (SCRIPS)
Original Entry Paper**

- (1) Submissions severely cut, torn, or mutilated cannot physically pass through the scanner. Follow this exception process for SCRIPS processing to reduces documents sent through ISRP.
 - a. Secure blank forms of the same form type and quantity to replace the non-transportable forms.
 - b. Reference the corresponding non-transportable forms for key-entry of the information.
 - c. Consider photocopies as processable documents.
- (2) Create blocks of 99 information returns.

Exception: Create blocks of 98 for Form 1099-R.

- a. Count each page of documents as the number of documents on the official IRS form. IRM 3.10.8.2.2 (3), for the number to use.

- b. Distinguish a single form from a single page. A single page has as many as three forms.
- c. If an information return is cut from a page of two or three forms count the return as specified below:

| If | Then |
|--|--|
| The single form is the only return in the submission, or it's the last return remaining in the submission. | Count the return as two or three using IRM 3.10.8.2.2 (3). |
| The single form is one of only two returns in a submission, or the remaining two in the submission. | Count the two returns as three for maximum page count as three returns and two for maximum amount page count as two returns. |
| The submission is made up of many single forms. | Count each return as one. |

- d. Don't count the Form 1096 as an information return.
- e. Don't mix form types.
- f. Blocks contain 99 information returns or less.

- (3) For each block, create a duplicate of the actual block using blank forms.
 - a. Represent three information returns, or a count of three, with a single page of blank forms or as a maximum of two returns per page in using IRM 3.10.8.2.2 (3).
 - b. Use blank forms corresponding to the form type.
 - c. Do not cut or separate the forms on the blank page.
- (4) Do not split a filer's submission unless necessary.
 - a. If you must split a payer's submission keep the blocks in sequence.
 - b. A submission of different form types requires a split.
- (5) Keep the actual block with the duplicate block in one folder.
- (6) Group no more than 30 blocks in a batch.
- (7) Less than 30 blocks in a batch are allowed.
- (8) It isn't recommended to assign batch and block numbers to SCRIPS releases.

3.10.8.7
(01-01-2025)
**Paper Income
Information Return
Conversion**

- (1) Sort as non-scannable return form types sent to ISRP. All procedures relating to batching, blocking, and editing in this instruction refer to non-scannable ISRP processed forms.

Note: If a return is non-scannable it will need to be process through Original Entry (OE) Paper through SCRIPS.

Exception: Prior year Form 1096 are processed through ISRP.

- (2) Sort and batch information returns according to criteria in IRM 3.10.73.17, Information Returns Processing.

(3) Batch returns transmitted by Form 1096 by:

- Account Type Code
- Type of Return
- Tax Year
- Single or Multiple Return Payers

Exception: Batch Form 1096 transmitting Form 5498-QA as regular blocks for processing. These blocks do not contain items listed above.

- (4) Ensure the block document locator number (DLN) on the returns agree with the DLN on Form 1332, Block and Selection Record if numbered. If unnumbered, return the documents to the numbering function.
- (5) Attach payer identifiers to each return when any part of the payer entity has changes for multiple return payer batches on form types transmitted by Form 1096. Do not attach payer identifiers on single return payer batches because each return is for a different payer. At the discretion of campus management, Document Perfection may attach the payer identifier rather than Receipt and Control.
- (6) Place information returns transmitted by Form 1096 in batches and send to the Document Perfection function from Batching or Numbering. Each batch is identified by a batch identifier. A batch identifier is a five-position code defined as follows:

| Position | Position Code Description |
|----------------------------------|--|
| Position 1 | Account Type Code: <ul style="list-style-type: none"> • “B” • “C” • “P” <p>Note: The Account Type Code is on the batch, on the outside of the batch holder. This code determines the type of editing for the returns in the batch.</p> |
| Position 2 | Record Identification - Always use “F.” |
| Position 3 | Hyphen (-) |
| Position 4 and Position 5 | Return Code(s) - See IRM 3.10.8.2.2 (3), for return codes. <p>Note: Numbering enters the payer count within the block in positions 3, 4, and 5 in the Trans Code box. See IRM 3.10.73.17.4 (7) for this instruction. Failure to change during the final numbering process results in Block Out of Balance errors.</p> |

3.10.8.7.1
(01-01-2018)
Account Type Code

- (1) Each block of information returns transmitted by Form 1096 has an Account Type Code of “P”.
- (2) Assign Form 1096 different Account Type Codes than other information returns. Use Account Type Codes “B” and “C” for Form 1096. See Exhibit 3.10.8-7, Account Type Codes. Place codes on the Form 1332, Block and Selection Record.

- a. **“B”** - The payer furnished the Form 1096. Use this code even if the Receipt and Control Function had to perfect the entity.
- b. **“C”** - The payer did **not** furnish the Form 1096 and/or a Form 1096 is created by the Receipt and Control function because the “Payer provided transmittal” unreadable, or unusable.

3.10.8.8
(01-01-2019)

**Coding and Editing
Income Information
Returns**

- (1) Code all return types identically unless otherwise instructed by this manual.
- (2) Code all Form 1096 and Form 1094 series in pencil only.

3.10.8.8.1
(01-01-2018)

**Payer/Payee Business
Master File (BMF) Name
Line**

- (1) Trust name must appear on the first name line. Arrow the trust name to the first name line for trust entities.
- (2) Include estate names in the first name line. Arrow the estate name to the first name line for estate entities.
- (3) Form 5498 may list the issuing organization as the custodian for the taxpayer. Circle-out the issuing organization if this is the case.
- (4) Partnership first name line may include a list of partners or the business/trade name. If it isn't possible to list all the partners, list the maximum number of names and edit the phrase “ET AL PTR.”

3.10.8.8.2
(03-06-2018)

**Payer Name, Taxpayer
Identification Number
(TIN) on Payee Returns**

- (1) Attach payer identifiers to the first return of each batch and to each subsequent return reflecting a change in payer. Edit the payer area of each information return attached to a payer identifier in the following manner (treat single return payer batches as if a payer identifier is attached to each return).
 - a. If a payer TIN isn't present on information returns transmitted by Form 1096 research. If still unable to locate after researching Corporate Files On-line (CFOL) command codes, contact the payer to determine the correct TIN. Edit “9-” when you can't determine the payer from other returns. ISRP converts this to 9999999999.

Exception: Don't research a mismatched or missing payer TIN or name on Form 1096 transmitting Form 1099-QA or Form 5498-QA it is unprocessable. Correspond with the payer requesting a replacement submission with the payer TIN.

 - b. Destroy the returns if the payer's name and a full address isn't present or found on other returns.
- Exception:** Form 1099-R and Form W-2G where IRP Sort Unit has edited the payer as “Unknown.”
- (2) Circle-out foreign payer addresses present on payee documents with “NO TIN” or “No-TIN” located in the payer TIN area.
- (3) Form 1096 and related payee forms **must** require the same payer name and TIN. If different or blank, use the information from the payee form.

3.10.8.8.3
(01-29-2019)
**Payee Taxpayer
Identification Number
(TIN)**

- (1) If the payee taxpayer identification number (TIN) isn't in the proper box, draw an arrow from the TIN to the box provided for the payee's identification number.
- (2) If the payee TIN is missing, don't code the field or research. Continue processing as normal.

Exception: See IRM 3.10.8.5.2.1 (6) for unprocessable instruction for missing or partially masked payee TINs on Form 1099-QA or Form 5498-QA.

3.10.8.8.4
(01-01-2018)
Payee Address

- (1) Street address:
 - a. If both a street address and a Post Office Box appear, circle-out the street address.
 - b. Arrow to address area an apartment number or other location designations (e.g., building, room, N.W., etc.) present but not in address area.
 - c. If the street address isn't present on the document, edit the single character "Z" as the street address.
- (2) For Army Post Office (APO), Diplomatic Post Office (DPO) and Fleet Post Office (FPO), arrow APO, FPO or DPO and the literal "AA, AE, or AP" to the beginning of the "city or town, state or province, country, ZIP or foreign postal code" line in the city field.
- (3) If missing the city (for other than APO, DPO or FPO), enter "ZZZ" as the city.
- (4) If you can determine a missing state from city or ZIP Code, edit state abbreviation to "city or town, state or province, country, ZIP or foreign postal code" line.

Exception: State isn't present when using APO, DPO, and FPO addresses.

- (5) If a ZIP Code is present, edit a state. If you can't determine the missing state from the city or ZIP Code, edit city only.

Exception: State isn't present when using APO, DPO, and FPO addresses.

- (6) If a ZIP Code is present and:
 - a. It's less than five numbers, enter the ZIP Code for the state as shown in Exhibit 3.10.8-9, City, ZIP Code, State and State Abbreviation Exceptions, or Exhibit 3.10.8-10, Military Army Post Office (APO), Diplomatic Post Office (DPO) and Fleet Post Office (FPO) State Codes and ZIP Codes.
 - b. It's six, seven, eight, or more than nine numbers, circle the extraneous numbers.

Example: If the ZIP Code is 0012321, then circle the two preceding zeros.

- (7) If the exact ZIP Code for a state isn't known, or you notice an invalid ZIP Code, use the ZIP Code for the state (or "AA, AE, or AP") as shown in Exhibit 3.10.8-8, State Code/ZIP Code Perfection Chart (State Order).
- (8) If the ZIP Code is missing and the state is present, edit the five-digit ZIP Code for the state shown in, Exhibit 3.10.8-8, State Code/ZIP Code Perfection Chart (State Order).

- (9) Special edit of foreign payee addresses:
- Code the street address (if present) for entry in the Name Line 2 field.
 - Allow a maximum of 40 characters for the remainder of the total address including city or town, state or province, country, and ZIP or foreign postal code. The postal code is separated from the foreign city by a space. Edit the foreign country in the city field. Use abbreviations to limit this entry to 15 positions.
 - Code a dollar sign "\$" in the first position of the state-field to identify the address as foreign.

3.10.8.8.5
(01-01-2026)

Payment Amount Fields

- (1) Ensure the amount field boxes (lines) match with the official IRS return issued. Ensure the money amounts of each box (line) appear clear (i.e., whether it's dollars and cents, or whole dollars if the decimal is missing or misplaced).
- Edit the amount box (line) numbers if inconsistent with the preprinted amount box (line) numbers. If unable to do so consider the returns unprocessable and correspond with the payer.
 - If the payer re-titles payment amount fields or otherwise shows a difference from the pre-printed return, use taxpayer intent as a basis for re-titling the return and re-numbering payment amount fields on the return.

Example: Change to the correct return Form 1099-MISC with payments identified as other than what would normally appear on a MISC return (e.g., Dividends, Wages, etc.), **But not a re-titled return.**

- If the payer crossed out the pre-printed type of return and entered another type of return, edit the payment amount fields consistent with the payer's correction (i.e., circle-out the pre-printed payment amount field number and enter the number from the official form identifying the type of income).

Example: The payer sends in a Form 1099-MISC crosses out MISC and enters DIV, places an amount in box 1 and identifies it as dividends; edit the return in the following manner: underline Form 1099-DIV circle-out the "1," if present, and enter an "1a" above it.

- If the payer enters more than one amount in a box, circle the amounts and place the total of the amounts above the circled-out amounts. Cross out the net amount if there is both a gross and net amount.
- (2) Edit payment amount fields consistent with the official returns listed in instructions for each type of return below.
- (3) A processable Form 1096 has two amount fields.
- Money amount from box 4, "Federal income tax withheld," equal to or greater than zero.
 - Money amount from box 5, "Total amount reported with this Form 1096," equal to or greater than zero.

Note: Form 1096 transmitting 1098-T, 1099-A and 1099-G are allowed to have a zero dollar amount in box 5. **Do not reject.**

- (4) Form 1099-B (boxes 1d, 8, 9, 10, and 11 only) allows positive or negative money amounts.

- a. Form 1099-DIV only if box 9, Non-cash, contains a negative and positive amount and the **net total** of the amounts **is positive**, edit the net total amount as the box 9 amount. If the net total equals a negative amount, edit it to zero.
- b. For all other form types if a positive and negative amount appear in one box, use the positive amount.

3.10.8.8.6
(01-01-2025)

**Edited Payment Amount
Fields and Date Fields**

- (1) If a field on any form requires a positive money amount only, and it appears to contain a negative money amount, circle the amount.
- (2) Circle-out the amount if a field on any form requires a money amount and has only cents.
- (3) If two money amounts in one box
 1. Add the money amounts.
 2. Circle-out the two money amounts present.
 3. Enter the total of the two money amounts in the box.
- (4) For ISRP, edit an "X" over the entire form if the information return does not have a money amount equal to or greater than \$1.00.
- (5) Edit the amounts field specified below for each form.
- (6) **Form 1097-BTC, Bond Tax Credit:** Edit boxes 1, 5a through 5l.
 - Box 1, Total
 - Box 5a, January
 - Box 5b, February
 - Box 5c, March
 - Box 5d, April
 - Box 5e, May
 - Box 5f, June
 - Box 5g, July
 - Box 5h, August
 - Box 5i, September
 - Box 5j, October
 - Box 5k, November
 - Box 5l, December
- (7) **Form 1098, Mortgage Interest Statement:** Edit boxes 1, 2, 3, 4, 5, 6, and 11.
 - Box 1, Mortgage interest received from payer(s)/borrower(s)
 - Box 2, Outstanding mortgage principal
 - Box 3, Mortgage origination date
 - Box 4, Refund of overpaid interest
 - Box 5, Mortgage insurance premiums
 - Box 6, Points paid on purchase of principal residence
 - Box 11, Mortgage acquisition date
- (8) **Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes:** Edit boxes 1, 4c, and 6b.
 - Box 1, Date of contribution, **YY** must equal the current tax year processed. Follow taxpayer intent. If you can't determine the taxpayer's intent to equal the current tax year processed correspond.

- Box 4b, Date of sale, **YY** must equal the current tax year processed. Circle-out any date with the current processing year if box 1 contains the current year processed. Follow taxpayer intent. If you can't determine the taxpayer's intent to equal the current tax year processed correspond.
 - Box 4c, Gross proceeds from sale
 - Box 6b, Value of good provided
- (9) **Form 1098-E, Student Loan Interest Statement:** Edit box 1.
- Box 1, Student loan interest received by lender
- (10) **Form 1098-F, Fines, Penalties, and Other Amounts:** Edit boxes 1, 2, 3, 4 and 5.
- Box 1, Total amount required to be paid
 - Box 2, Amount to be paid for...
 - Box 3, Restitution/remediation amount
 - Box 4, Compliance amount
 - Box 5, Date of order/agreement
- (11) **Form 1098-T, Tuition Statement:** Edit boxes 1, 4, 5, 6, and 10.
- Box 1, Payments received for...
 - Box 4, Adjustments made for...
 - Box 5, Scholarships or grants
 - Box 6, Adjustments to scholarships or grants...
 - Box 10, Ins. contract reimb./refund
- (12) **Form 1098-Q, Qualifying Longevity Annuity Contract Information:** Edit boxes 1, 3, 4, and 5a through 5l.
- Box 1a, Annuity amount on start date
 - Box 3, Total premiums
 - Box 4, FMV of QLAC
 - Box 5a, January
 - Box 5b, February
 - Box 5c, March
 - Box 5d, April
 - Box 5e, May
 - Box 5f, June
 - Box 5g, July
 - Box 5h, August
 - Box 5i, September
 - Box 5j, October
 - Box 5k, November
 - Box 5l, December
- (13) **Form 1099-A, Acquisition or Abandonment of Secured Property:** Edit boxes 2 and 4.
- Box 2, Balance of principal outstanding
 - Box 4, Fair market value of property
- (14) **Form 1099-B, Proceeds From Broker and Barter Exchange Transactions:** Edit boxes 1b, 1c, 1d, 1e, 1f, 1g, 4, 8, 9, 10, 11, and 13.

- Box 1b, Date acquired — Numeric in “MMDDYY” format. Edit the date to “MMDDYY” format by circling the payer’s entry and entering the correct date format. “YY” must equal “TY” currently processed. Follow taxpayer intent. When you determine taxpayer’s intent does not equal “TY” currently processed follow previous instruction for prior year or future year returns.
- Box 1c, Date sold or disposed — Numeric in “MMDDYY” format. Edit the date to “MMDDYY” format by circling the payer’s entry and entering in the correct date format.

Note: Blank is allowed for this field.

- Box 1d, Proceeds (bracket negative amounts)
- Box 1e, Cost or other basis
- Box 1f, Accrued market discount
- Box 1g, Wash sale loss disallowed
- Box 4, Federal income tax withheld
- Box 8, Profit or (loss) realized in yyty (current tax year processed) on closed contracts (bracket negative amounts)
- Box 9, Unrealized profit or (loss) on open contracts - 12/31/yyty-1 (bracket negative amounts)
- Box 10, Unrealized profit or (loss) on open contracts - 12/31/yyty (bracket negative amounts)
- Box 11, Aggregate profit or (loss) on contracts (bracket negative amounts)
- Box 13, Bartering

(15) **Form 1099-C, Cancellation of Debt:** Edit boxes 1, 2, 3, and 7.

- Box 1, Date of identifiable event
Numeric in “MMDDYY” format. Edit the date to “MMDDYY” format by circling the payer’s entry and entering in the correct date format. **YY** must equal tax year currently processed. Follow taxpayer intent. If you determine the taxpayer’s intent does not equal the current year processed follow previous instruction for prior or future year returns.
- Box 2, Amount of debt discharged
- Box 3, Interest if included in box 2
- Box 7, Fair market value of property

(16) **Form 1099-CAP, Changes in Corporate Control and Capital Structure:** Edit boxes 1, and 2.

- Box 1, Date of sale or exchange
— Numeric in “MMDDYY” format. Edit the date to “MMDDYY” format by circling the payer’s entry and entering the correct date format. “YY” must equal “TY” currently being processed. Follow taxpayer intent. When you determine taxpayer’s intent does not equal “TY” currently processed follow previous instruction for prior year or future year returns.
- Box 2, Aggregate amount rec’d*

(17) **Form 1099-DIV, Dividends and Distributions:** Edit boxes 1a, 1b, 2a, 2b, 2c, 2d, 2e, 2f, 3, 4, 5, 6, 7, 9, 10, 12, 13 and 16.

- Box 1a, Total ordinary dividends
- Box 1b, Qualified dividends
- Box 2a, Total capital gain distr.

- Box 2b, Unrecap. Sec. 1250 gain
- Box 2c Section 1202 gain
- Box 2d, Collectible (28%) gain
- Box 2e, Section 897 ordinary dividends
- Box 2f, Section 897 capital gain
- Box 3, Nondividend distributions
- Box 4, Federal income tax withheld
- Box 5, Section 199A dividends
- Box 6, Investment expenses
- Box 7, Foreign tax paid
- Box 9, Cash liquidation distributions
- Box 10, Noncash liquidation distributions
- Box 12, Exempt-interest dividends
- Box 13, Specified private activity bond interest dividends
- Box 16, State tax withheld

(18) **Form 1099-G, Certain Government Payments:** Edit boxes 1, 2, 3, 4, 5, 6, 7, 9 and 11.

- Box 1, Unemployment compensation
- Box 2, State or local income tax refunds, credits, or offsets
— Numeric entry. The “X” belongs in box 8. If an “X” appears after the numerics in box 2 circle it out and move the “X” to box 8. Circle-out any other non-numeric characters, edit to an “X” in box 8.
- Box 3, Box 2 amount is for tax year
— If an amount is in box 2 and box 3 is blank, edit current year minus one (current year processed).
- Box 4, Federal income tax withheld
- Box 5, RTAA payments
— Positive money amounts of \$600 or more. If the amount is under \$600, circle-out the amount.
- Box 6, Taxable grants
- Box 7, Agriculture payments
- Box 9, Market gain
- Box 11, State income tax withheld

(19) **Form 1099-INT, Interest Income:** Edit boxes 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13 and 17.

- Box 1, Interest income. Edit in box 3, any amounts located in box 1 identified as savings bond interest, but not entered in box 3, as box 3. Circle-out the amount located in box 1.

Note: Interest paid on Series E Savings bonds is reported in box 3. Returns come in year-round because regulations allow reporting when interest is paid.

- Box 2, Early withdrawal penalty
- Box 3, Interest on U.S. Savings Bonds and Treas. obligations
- Box 4, Federal income tax withheld
- Box 5, Investment expenses
- Box 6, Foreign tax paid
- Box 8, Tax-exempt interest
- Box 9, Specified private activity bond interest
- Box 10, Market discount
- Box 11, Bond premium

- Box 12, Bond premium on Treasury obligations
- Box 13, Bond premium on tax-exempt bond
- Box 17, State tax withheld

(20) **Form 1099-K, Payment Card and Third Party Network Transactions:** Edit boxes 1a, 1b, 4, and 5a through 5l.

- Box 1a, Gross amount of payment card/third party network transactions
- Box 1b, Card Not Present transactions
- Box 4, Federal income tax withheld
- Box 5a, January
- Box 5b, February
- Box 5c, March
- Box 5d, April
- Box 5e, May
- Box 5f, June
- Box 5g, July
- Box 5h, August
- Box 5i, September
- Box 5j, October
- Box 5k, November
- Box 5l, December

(21) **Form 1099-LS, Reportable Life Insurance Sale:** Edit box 1 and 2.

- Box 1, Amount paid to payment recipient
- Box 2, Date of sale
Numeric in "MMDDYY" format. Edit the date to "MMDDYY" format by circling the payer's entry and entering the correct date format.

(22) **Form 1099-LTC, Long-Term Care and Accelerated Death Benefits:** Edit boxes 1, 2, and 5.

- Box 1, Gross long-term care benefits paid
- Box 2, Accelerated death benefits paid
- Box 5, Date certified

Note: The year must equal to yyty or yyty minus one.

(23) **Form 1099-MISC, Miscellaneous Information:** Edit boxes 1 through 12, and boxes 15, 16 and 18.

- Box 1, Rents
- Box 2, Royalties
- Box 3, Other income
- Box 4, Federal income tax withheld
- Box 5, Fishing boat proceeds
- Box 6, Medical and health care payments
- Box 7, Direct sales indicator

Note: Send for processing forms with an entry only on box 7.

- Box 8, Substitute payments...
- Box 9, Crop insurance proceeds
- Box 10, Gross proceeds paid to an attorney
- Box 11, Fish purchased for resale
- Box 12, Section 409A deferrals

- Box 15, Nonqualified deferred compensation
- Box 16, State tax withheld
- Box 18, State income

(24) **Form 1099-NEC, Nonemployee Compensation:** Edit boxes 1, 3, 4, 5 and 7.

- Box 1, Nonemployee compensation
- Box 3, Excess golden parachute payments
- Box 4, Federal income tax withheld
- Box 5, State tax withheld
- Box 7, State income

(25) **Form 1099-OID, Original Issue Discount:** Edit boxes 1, 2, 3, 4, 5, 6, 8, 9, 10, 11 and 14.

- Box 1, Original issue discount for yty
- Box 2, Other periodic interest
- Box 3, Early withdrawal penalty
- Box 4, Federal income tax withheld
- Box 5, Market discount
- Box 6, Acquisition premium
- Box 8, Original issue discount on U.S. Treasury obligations
- Box 9, Investment expenses
- Box 10, Bond premium
- Box 11, Tax-exempt OID
- Box 14, State tax withheld

(26) **Form 1099-PATR, Taxable Distributions Received From Cooperatives:** Edit boxes 1 through 12.

- Box 1, Patronage dividends
- Box 2, Nonpatronage distributions
- Box 3, Per-unit retain allocations
- Box 4, Federal income tax withheld
- Box 5, Redeemed nonqualified notices
- Box 6, Section 199A(g) deduction
- Box 7, Qual. payments (Section 199A(b)(7))
- Box 8, Section 199A(a) qual. items
- Box 9, Section 199A(a) SSTB items
- Box 10, Investment credit
- Box 11, Work opportunity credit
- Box 12, Other credits and deductions

(27) **Form 1099-Q, Payments From Qualified Education Programs (Under Section 529 and 530):** Edit boxes 1 through 3.

- Box 1, Gross distribution
- Box 2, Earnings
- Box 3, Basis

(28) **Form 1099-QA, Distributions From ABLE Accounts:** Edit boxes 1, 2, and 3.

- Box 1, Gross distribution
- Box 2, Earnings
- Box 3, Basis

- (29) **Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.:** Edit boxes 1, 2a, 3, 4, 6, 8, 9b, 10, 14, 16, 17, and 19 for dollar amounts, the code(s) in box 7 including the IRA/SEP/SIMPLE check box, and the date in box 13.
- Box 1, Gross distribution
 - Box 2a, Taxable amount
 - Box 3, Capital gain
 - Box 4, Federal income tax withheld
 - Box 6, Net unrealized appreciation on employer's securities
 - Box 7, Distribution codes and IRA/SEP/SIMPLE indicator
—See IRM 3.10.8.8.7 for allowable entries and entry combinations.
 - Box 8, Other
 - Box 9b, Total employee contributions
 - Box 10, Amount allocable to IRR within 5 years
 - Box 13, Date of payment
 - Box 14, State tax withheld
 - Box 16, State distribution
 - Box 17, Local tax withheld
 - Box 19, Local distribution
- Note:** Pull the return and dispose of the document if all the money fields on the return equal zero or blank or the only amount is in box 5 and/or box 8, and it's an original return, per Document 12990, Records and Information Management Records Control Schedules. Adjust the document count on the Form 1096.
- (30) **Form 1099-S, Proceeds From Real Estate Transaction:** Edit boxes 1, 2, and 6.
- Box 1, Date of closing, this date is numeric and in "MMDDYY" format.
Caution: "YY" must equal the tax year currently processed. Follow taxpayer intent. When you determine taxpayer's intent does not equal "TY" follow previous instruction for prior year or future year returns.
 - Box 2, Gross proceeds
 - Box 6, Buyer's part of real estate tax
- (31) **Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA:** Edit boxes 1, 2, and 4.
- Box 1, Gross distribution
 - Box 2, Earnings on excess cont.
 - Box 4, FMV on date of death
- (32) **Form 1099-SB, Seller's Investment in Life Insurance Contract:** Edit boxes 1 and 2.
- Box 1, Investment in contract
 - Box 2, Surrender amount
- (33) **Form 5498, IRA Contribution Information:** Edit boxes 1, 2, 3, 4, 5, 6, 8, 9, 10, 12b, 13a, 14a, and 15a.
- Box 1, IRA contributions...
 - Box 2, Rollover contributions

- Box 3, Roth IRA conversion amount
- Box 4, Recharacterized contributions
- Box 5, FMV of account
- Box 6, Life insurance cost included in box 1
- Box 8, SEP contributions
- Box 9, SIMPLE contributions
- Box 10, Roth IRA contributions
- Box 12b, RMD amount
- Box 13a, Postponed/late contrib.
- Box 14a, Repayments
- Box 15a, FMV of certain specified assets

(34) **Form 5498-ESA, Coverdell ESA Contribution Information:** Edit boxes 1 and 2.

- Box 1, Coverdell ESA contributions
- Box 2, Rollover contributions

(35) **Form 5498-QA, ABLER Account Contribution Information:** Edit boxes 1 through 4.

- Box 1, ABLER contributions
- Box 2, ABLER to ABLER Rollovers
- Box 3, Cumulative contributions
- Box 4, Fair market value

(36) **Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information:** Edit boxes 1 through 5.

- Box 1, Employee or self-employed person's Archer MSA contributions made in yyty and ypyy for yyty
- Box 2, Total contributions made in "yyty"
- Box 3, Total HSA or Archer HSA contributions made in ypyy for yyty
- Box 4, Rollover contributions
- Box 5, Fair market value of HSA, Archer MSA, or MA MSA

(37) **Form W-2G, Certain Gambling Winnings:** Edit boxes 1, 2, 4, and 7.

- Box 1, Reportable winnings
— if the payer enters multiple amounts in a box, circle and place the total of the amounts above the circled-out amount
- Box 2, Date won always numeric and in "MMDDYY" format.

Caution: "YY" must equal the tax year currently processed. Follow taxpayer intent. When you determine the intent does not equal the tax year processed follow previous instruction for prior year or future year returns.

- Box 4, Federal income tax withheld
- Box 7, Winnings from identical wagers
— if the Form W-2G, Certain Gambling Winnings, has an amount titled "Net Winnings," circle-out the amount.

(38) **Form 3921, Exercise of an Incentive Stock Option Under Section 422(b):** Edit boxes 1 through 5.

Caution: Returns selected for processing require one money amount of one dollar or greater. Void the return **unless** it's marked corrected if no money amounts remain after editing.

- Box 1, Date option granted
- Box 2, Date option exercised
- Box 3, Exercise price per share
— circle-out the amounts below one dollar
- Box 4, Fair market value per share on exercise date
— circle-out the amounts below one dollar
- Box 5, No. of shares transferred
— this requires a whole number. If only a fraction is present circle-out don't round up, if a whole number and a fraction is present circle-out the fraction.

(39) **Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c):** Edit boxes 1 through 8.

Caution: Returns selected for processing require one money amount of one dollar or greater. Void the return **unless** it's marked corrected if no money amounts remain after editing.

- Box 1, Date option granted
- Box 2, Date option exercised
- Box 3, Fair market value per share on grant date
— if the amount present is below one dollar, circle the amount
- Box 4, Fair market value per share on exercise date
— if the amount present is below one dollar, circle the amount
- Box 5, Exercise price paid per share
— if the amount present is below one dollar, circle the amount
- Box 6, No. of shares transferred
— the number present is a whole number. If only a fraction is present circle-out and don't round up. If a whole number and a fraction is present circle-out the fraction
- Box 7, Date legal title transferred
— the number present is a whole number. If only a fraction is present circle-out don't round up, if a whole number and a fraction is present circle-out the fraction
- Box 8, Exercise price per share determined as if the option was exercised on the date shown in box 1.
— if the amount present is below one dollar, circle the amount.

3.10.8.8.7
(01-01-2021)
**Pension Indicator/
Individual Retirement
Account (IRA) Indicator**

- (1) Form 1099-R may reflect a type of distribution indicator or distribution code, category of distribution, in box 7.
- (2) Check for valid indicators in box 7: **1 through 9, A, B, C, D, E, F, G, H, J, K, L, M, N, P, Q, R, S, T, U, W, or blank.** See valid combinations below.

| Distr. Code | Type of Distribution | Valid with Distr. Code |
|--------------------|--|---------------------------------|
| 1 | Early distribution, no known exception. | 8, B, D, K, L, M, or P |
| 2 | Early distribution, exception applies. | 8, B, D, K, L, M, or P |
| 3 | Disability. | D |
| 4 | Death. | 8, A, B, D, G, H, K, L, M, or P |
| 5 | Prohibited transaction. | None |
| 6 | Section 1035 exchange. | W |
| 7 | Normal distribution. | A, B, D, K, L, or M |
| 8 | Excess contributions plus earnings/excess deferrals. | 1, 2, 4, B, J, or K |
| 9 | Cost of current life insurance protection. | None |
| A | May be eligible for 10-year tax option. | 4 or 7 |
| B | Designated Roth account distribution. | 1, 2, 4, 7, 8, G, L, M, P, or U |
| C | Reportable death benefits under section 6050Y. | D |
| D | Annuity payments from nonqualifying annuities and distributions from life insurance contracts. | 1, 2, 3, 4, 7, or C |
| E | Distributions under Employee Plans Compliance Resolution System (EPCRS). | None |
| F | Charitable gift annuity. | None |
| G | Direct rollover and direct payment. | 4, B, or K |
| H | Direct rollover of a designated Roth account distribution to a Roth IRA. | 4 |
| J | Early distribution from a Roth IRA. | 8 or P |
| K | Distributions of traditional IRA assets not having a readily available FMV. | 1, 2, 4, 7, 8, or G |
| L | Loans treated as deemed distributions. | 1, 2, 4, 7, or B |
| M | Qualified plan loan offset. | 1, 2, 4, 7, or B |
| N | Recharacterized IRA contribution. | None |

| Distr. Code | Type of Distribution | Valid with Distr. Code |
|-------------|--|------------------------|
| P | Excess contributions plus earnings/excess deferrals taxable. | 1, 2, 4, B, or J |
| Q | Qualified distribution from a Roth IRA. | None |
| R | Recharacterized IRA contribution. | None |
| S | Early distribution from a SIMPLE IRA in first 2 years, no known exception. | None |
| T | Roth IRA distribution, exception applies. Note: If a code, 8 or P is present with code T, circle-out the entry and enter code J. | None |
| U | Dividends distributed from an ESOP. | B |
| W | Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements. | 6 |

- (3) Allow up to two entries in box 7. If more than two entries edit the first valid combination present for input.

3.10.8.8.8
(01-01-2018)
Payer's Account Number for Payee

- (1) The payee account number should appear in the account number (optional) box. If you can identify the account number and it isn't in the account number box edit the number to the account number box.
- (2) The number is any combination of alpha and/or numeric characters but is **limited to 20 positions**. If the number is more than 20 positions in length, edit 20 positions, usually the 20 left most positions. If an account number is in SSN format use it. Omit any special characters and leading zeros.
- (3) Edit the 20 left-most positions. Whenever the account numbers in a group of returns start with the same prefix digits, edit the 20 digits following the prefix digits.
- (4) If more than one account number is present, try to determine the number belonging to the payee. If unable to do so, use the first account number on the return.

3.10.8.9
(01-01-2018)
Editing Form 1096, Annual Summary and Transmittal of U.S. Information Returns

- (1) Receive current tax year processed and three years back.
- (2) Sort Form 1096 by "IRS prepared"/"Filer prepared" and tax year.
- (3) If a batch of Form 1096 is mis-sorted, return the batch to Receipt and Control for correction.

- 3.10.8.9.1
(01-01-2018)
Editing Prior Year Form 1096, Annual Summary and Transmittal of U.S. Information Returns
- (1) Send to ISRP all prior year Form 1096 and code them as current year. Also code the two numeric digits in the bottom right-hand corner of the Form 1096 indicating the tax year filed.
 - (2) If the payer transmits more than one type of return, create a Form 1096 for each type of return transmitted.
- 3.10.8.9.2
(01-01-2018)
Editing Payer Taxpayer Identification Number (TIN) and Type of Entity
- (1) If the payer taxpayer identification number (TIN) isn't in the proper box, draw an arrow from the TIN to the proper box provided for the payer identification number.
 - (2) Edit "9-" when a TIN isn't found on the returns transmitted or by research.
- Exception:** Don't research the payer TIN for submissions transmitting Form 1099-QA or Form 5498-QA.
- (3) Use the payer's TIN edited by Receipt and Control since Form 1096 uses the payer's name and TIN assigned to the supporting detail documents.
 - (4) Edit a numeric **"1" (when payer TIN is an EIN)** or **"2" (when payer TIN is an SSN)** to identify the type of entity of the payer. Edit this numeric in front of the numeric return code in the box identifying the type of returns transmitted. See IRM 3.10.8.9.4, Editing Type of Return Transmitted.
 - (5) This editing is used for posting to the Payer Master File. Edit per the overall payer entity appearance.
 - (6) If a Form 1096 has **both** an EIN and an SSN **choose the EIN**, unless specific notation from IDRS research shows to use the SSN.
- 3.10.8.9.3
(01-01-2018)
Editing Payer Addresses
- (1) Edit the payer's address per the normal payee address editing rules. See IRM 3.10.8.8.4, Payee Address.
 - (2) The requirement for mailable addresses for No TIN record does not apply. See IRM 3.10.8.8.2 (2), Payer Name, Taxpayer Identification Number (TIN) on Payee Returns.
- 3.10.8.9.4
(01-01-2018)
Editing Type of Return Transmitted
- (1) For Form 1096 the following apply:
 - a. Only one type of return transmitted in the submission: if more than one type of return present, create another Form 1096 so, one Form 1096, exists for each type of supporting detail document transmitted.
 - b. Ensure ISRP can clearly identify the type of return transmitted.
 - c. The type of entity (or TIN type) from IRM 3.10.8.9.2, Editing Payer Taxpayer Identification Number (TIN) and Type of Entity On Form 1096, Annual Summary and Transmittal of U.S. Information Returns, appears immediately before the numeric return code.
- 3.10.8.9.5
(01-01-2018)
Return Codes on Form 1096, Annual Summary and Transmittal of U.S. Information Returns
- (1) Ensure return codes for information returns pre-printed on the Form 1096 and marked equal the document codes transmitted.
 - (2) Form 1096 transmits only one type of return.
 - (3) Use the type of return transmitted if two or more return code boxes contain marks. See IRM 3.10.8.2.2.

3.10.8.9.6
(01-01-2025)

Editing Type of Payment Transmitted

- (1) The simplification of the Form 1099 (series) reduced the number of different returns and created the need to identify the types of payments reported by a payer. Because of this, you must edit the amount box numbers in alpha order for those Form 1096 transmitting the following form types:
- Form 1099-DIV,
 - Form 1099-G,
 - Form 1099-K,
 - Form 1099-LTC,
 - Form 1099-MISC,
 - Form 1099-NEC,
 - Form 1099-QA,
 - Form 1099-SA,
 - Form 5498-QA,
 - Form 5498-SA,
 - Form W-2G.
- (2) For Form 1096 transmitting the form types above when going through ISRP, you must edit the allowable payment codes as shown below, for each form type. Edit the payment code(s) in the space next to the word instructions on Form 1096. See the table below for the payment codes for each of the form types. If the return transmits only “Amended” or “Corrected” documents with all zero money amounts, edit a payment code of “Z”.

| Form Type | Box Number | Corresponding Payment Code |
|---------------|------------|----------------------------|
| Form 1099-DIV | 1a | A |
| Form 1099-DIV | 1b | B |
| Form 1099-DIV | 2a | C |
| Form 1099-DIV | 2b | D |
| Form 1099-DIV | 2c | E |
| Form 1099-DIV | 2d | F |
| Form 1099-DIV | 2e | G |
| Form 1099-DIV | 2f | H |
| Form 1099-DIV | 3 | I |
| Form 1099-DIV | 4 | J |
| Form 1099-DIV | 5 | K |
| Form 1099-DIV | 6 | L |
| Form 1099-DIV | 7 | M |
| Form 1099-DIV | 9 | O |
| Form 1099-DIV | 10 | P |
| Form 1099-DIV | 12 | R |
| Form 1099-DIV | 13 | S |
| Form 1099-G | 1 | A |

| Form Type | Box Number | Corresponding Payment Code |
|----------------|------------|----------------------------|
| Form 1099-G | 2 | B |
| Form 1099-G | 4 | D |
| Form 1099-G | 5 | E |
| Form 1099-G | 6 | F |
| Form 1099-G | 7 | G |
| Form 1099-G | 9 | I |
| Form 1099-K | 1a | C |
| Form 1099-K | 1b | D |
| Form 1099-K | 4 | G |
| Form 1099-K | 5a | H |
| Form 1099-K | 5b | I |
| Form 1099-K | 5c | J |
| Form 1099-K | 5d | K |
| Form 1099-K | 5e | L |
| Form 1099-K | 5f | M |
| Form 1099-K | 5g | N |
| Form 1099-K | 5h | O |
| Form 1099-K | 5i | P |
| Form 1099-K | 5j | Q |
| Form 1099-K | 5k | R |
| Form 1099-K | 5l | S |
| Form 1099-LTC | 1 | A |
| Form 1099-LTC | 2 | B |
| Form 1099-MISC | 1 | A |
| Form 1099-MISC | 2 | B |
| Form 1099-MISC | 3 | C |
| Form 1099-MISC | 4 | D |
| Form 1099-MISC | 5 | E |
| Form 1099-MISC | 6 | F |
| Form 1099-MISC | 8 | H |
| Form 1099-MISC | 9 | I |
| Form 1099-MISC | 10 | J |
| Form 1099-MISC | 11 | K |

| Form Type | Box Number | Corresponding Payment Code |
|----------------|------------|----------------------------|
| Form 1099-MISC | 12 | L |
| Form 1099-MISC | 14 | N |
| Form 1099-MISC | 15 | O |
| Form 1099-NEC | 1 | A |
| Form 1099-NEC | 4 | D |
| Form 1099-QA | 1 | A |
| Form 1099-QA | 2 | B |
| Form 1099-QA | 3 | C |
| Form 1099-SA | 1 | A |
| Form 1099-SA | 2 | B |
| Form 1099-SA | 4 | D |
| Form 5498-QA | 1 | A |
| Form 5498-QA | 2 | B |
| Form 5498-QA | 3 | C |
| Form 5498-QA | 4 | D |
| Form 5498-SA | 1 | A |
| Form 5498-SA | 2 | B |
| Form 5498-SA | 3 | C |
| Form 5498-SA | 4 | D |
| Form 5498-SA | 5 | E |
| Form W-2G | 1 | A |
| Form W-2G | 4 | D |
| Form W-2G | 7 | G |

- (3) Form 1096 transmitting information returns received from the IRP Penalty Unit, edit an “A” as the payment code.

#

Official Use Only” located in the upper right-hand corner of Form 1096.

- (4) Edit an “A” as the payment code on Form 1096 transmitting Form 1099-DIV, Form 1099-G, Form 1099-MISC, or, Form 1099-NEC with no money amounts (or all zero amounts) if:
- Not transmitting amended documents,
 - Or is no longer associated with the documents they transmit.

3.10.8.9.7
(01-01-2025)

Editing Other Items

- (1) Review each Form 1096 for the number of returns transmitted present in box 3.
 - a. Determine if the count present in box 3 appears reasonable.
Example: The payer enters 100 payee documents but attached only 3 sheets then count the documents, edit the total on the transmittal and circle-out the incorrect entry.
 - b. If the count isn't present, count the payee documents, and edit the total in the correct box.
 - c. Edit the number of original returns transmitted by the Form 1096 followed by a slash (/) (e.g., 50/).
 - d. Edit the number of "Corrected"/"Amended" returns transmitted by the Form 1096 as a slash (/), followed by the number (e.g., /50).
- (2) If the taxpayer did not to put an amount in box 4 (Federal income tax withheld) and/or box 5 (Total amount reported with this Form 1096) transmitting Form W-2G do the following:

Note: Edit boxes 4 and 5 as dollars. Prior year forms don't require editing for these two boxes.

 - a. Add the amount from box 4 (Federal income tax withheld) of the Form W-2G documents attached and edit the amount in box 4 of Form 1096.
 - b. Add the amount from box 1, (Gross winnings) of the Form W-2G attached and edit the amount in box 5 of Form 1096.
- (3) Determine the number of returns subject to penalty on ISRP processed Form 1096 within a submission using the criteria listed below. Do **not count voided** information returns.

Note: Use this chart for Form 1099-QA, and Form 5498-QA.

| If | Then |
|---|---|
| Form 1098, Mortgage Interest Statement | Boxes 1, 4, 5, and 6 combined total \$600 or greater. |
| Form 1098-Q, Qualifying Longevity Annuity Contract Information | Box 1a, 3, 4 or 5a through 5l total \$1 or greater. |
| Form 1099-C, Cancellation of Debt | Box 2 is \$600 or greater. |
| Form 1099-CAP, Changes in Corporate Control and Capital Structure | Box 2 is \$1000 or greater. |
| Form 1099-DIV, Dividends and Distributions | Box 1a, 2a, or 12 is \$10 or greater or Box 9 or 10 is \$600 or greater. |
| Form 1099-INT, Interest Income | Box 1, 3, 8, 9, 10 or 11 is \$10 or greater. |
| Form 1099-K, Payment Card and Third Party Network Transactions Note: Currently hold this form due to programming updates. | Third party network check box isn't marked " AND " box 1a or box 1b is greater than \$1. or Third party network check box is marked " AND " 1a or box 1b is greater than \$5,000 dollars. |

| If | Then |
|--|---|
| Form 1099-LS, Reportable Life Insurance Sale | Box 1 amount is \$1 or greater. |
| Form 1099-MISC, Miscellaneous Information | Box 1, 3, 5, 6, 9, 10, 11, 12 or 14 is \$600 or greater. or Box 2 or 8 is \$10 or greater. or Box 15 is \$1 or greater. |
| Form 1099-NEC, Nonemployee compensation | Box 1 is \$600 or greater. |
| Form 1099-OID, Original Issue Discount | Box 1, or 5 is \$10 or greater. |
| Form 1099-PATR, Taxable Distributions Received From Cooperatives | Box 1, 2, 3 or 5 is \$10 or greater. or Box 4 amount is \$1 or greater. |
| Form 1099-QA, Distributions From ABLE Accounts | Box 1, 2 or 3 is \$1 or greater. |
| Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | Box 1 is \$10 or greater. |
| Form 1099-S, Proceeds From Real Estate Transaction | Box 2 is \$600 or greater. |
| Form 1099-SB, Seller's Investment in Life Insurance Contract | Box 1 or 2 is \$1 or greater. |
| Form 5498-QA, ABLE Account Contribution Information | Box 1, 2 or 3 is \$1 or greater. |
| Form W-2G, Certain Gambling Winnings | Boxes 1 and 7 combined total \$600 or greater. |

- (4) Edit the number of information returns subject to penalty in the bottom left-hand corner of the Form 1096 using the criteria above. This count is less than or equal to the total number of documents reported in box 3 of Form 1096.

- a. Edit the number of original returns subject to penalty by the Form 1096 followed by a slash (/).

Example: Enter 50/ on the bottom left hand corner when 50 original Form 1099-NEC documents with \$600 or more in box 1.

- b. Edit the number of "Corrected" or "Amended" returns transmitted by the Form 1096 as a slash (/), followed by the number (e.g., /50).

Example: Enter /20 on the bottom left hand corner when 20 corrected Form 1099-LS documents with \$1 or more in box 1.

3.10.8.9.8
(01-01-2018)

Disposition of Edited Form 1096, Annual Summary and Transmittal of U.S. Information Returns

- (1) Return transmittals together with the supporting detail documents to the numbering function for numbering after editing.
- (2) Numbering forwards prior and current year Form 1096 and current year information returns to ISRP for transcription per IRM 3.24.8, ISRP System, Information Return Processing. Properly coded the Form 1096 then destroy the prior year detail information returns transmitted.

3.10.8.10
(01-01-2025)

Separation of Form 1096, Parent Return from Information Return

- (1) Separation instructions apply only to ISRP processed Form 1096.
Exception: Don't separate Form 1096 transmitting Form 5498-QA for processing. This form type remain together for processing through ISRP. A copy of the Form 1096 is placed at the beginning of each batch of 100 documents.
- (2) Each type of return within each submission requires a separate Form 1096. Process all Form 1096 to the IRP Payer Master File (PMF).
- (3) Number Form 1096 processed through ISRP prior to separating the form from the IRP documents they transmit. Edit the Form 1096 DLN to the lower middle margin of the detail forms transmitted for the payer. Verify each page of the remaining documents transmitted shows the DLN of the Form 1096 present. See IRM 3.10.8.4.3.1 (4).
 1. Photocopy, if necessary, the Form 1096 to make as many as needed to cover each type of return submitted with the original Form 1096 to ensure only one type of return coded per submission. If the Form 1096 does not agree with the return type submitted, correct the Form 1096.
 2. Perform any necessary editing to complete the Form 1096.
 3. Check the Form 1096 to ensure it has a complete address. Check the transmitted forms to verify the complete address. Use the payer address on the returns transmitted when Form 1096 address and the returns transmitted address don't agree.
 4. Verify the number of documents by counting the information returns. Enter the number of documents counted on the return if a discrepancy exists. Count the number of documents and enter the total in box 3 when the entry is missing. See IRM 3.10.8.9.7, Editing Other Items.
 5. Code Form 1096 to reflect the types of payments reported by the payer for Form 1099-DIV, Form 1099-G, and Form 1099-MISC. See IRM 3.10.8.9.6, Editing Type of Payment Transmitted, for more details.
 6. Separate current processing year Form 1096 transmittals from the information returns they transmit (Form 1099 etc.) only after the Form 1096 is numbered and the DLN edited to the lower middle margin of the returns transmitted.
Note: Each Form 1096 must contain the same payer name and TIN as the forms transmitted. If the Form 1096, does not agree with its transmitted returns, return for correspondence for correct information.
- (4) Dispose of information returns attached to prior year Form 1096 reporting prior tax year information after performing the following and see IRM 3.10.8.3 (2) for more actions:

- a. Verify the entry in “Total number of forms” on the Form 1096. Correct the entry on the Form 1096, if it’s in error. See IRM 3.10.8.9.7, Editing Other Items.
 - b. Code the Form 1096 to show the payments reported on the information returns, if applicable. See IRM 3.10.8.9.6, Editing Type of Payment Transmitted, for instruction on payment codes and when to edit them.
- (5) Forward ISRP processed IRP forms for processing only after the DLN of the Form 1096 is edited to the lower middle margin of the first detail document and each page of the remaining documents in the payer’s submission.

3.10.8.11

(01-01-2018)

**Batching Information
Returns Transmitted by
Form 1096 for Integrated
Submission and
Remittance Processing
(ISRP) Input**

- (1) Batch sorted information returns and previously mis-batched information returns (received from Code and Edit, Error Resolution or the Block out of Balance (BOB) Function) according to the following:

- a. Keep payers of the same account type code (this does not apply to scannable returns) and the same type of payer in batches.
- b. See Information Return Program (IRP) account type codes below:

| Account Type Code | Definition |
|-------------------|---|
| P | An information return from a domestic payer. |
| M | An information return originally input through SCRIPS but now reinput through ISRP. |

- c. Don’t mix returns with different account type codes. Place only one type of return (e.g., Form 1099-DIV) in a batch.
- d. Enter a batch identifier (batch ID) equal to the form type on each batch.

Note: Identify single or multi batches by placing a “S” or a “M” before or after the form type in the batch ID.

- e. Batch single return payers separately and notate as such on the block (box).
- f. When batching multiple return payers place a payer identifier on the first return for each payer. A payer name change (same EIN) is considered a new payer. Campus management determines if Document Perfection Operation attaches payer identifiers.

| If | Then |
|---|---|
| The first return for a payer does not contain both a payer name and TIN | Edit this information (as determined from preliminary batch transmittal) to the correct location on the first return for the payer. |
| Payer’s information returns require more than one batch. | Attach a payer identifier to the first return for the payer in each batch. Ensure the first information return for every payer within a block has the DLN of its respective parent Form 1096. Dispose of previously prepared preliminary batch transmittals. |

- g. On each batch, show the following: account type code, original indicator "F," and return code.
- h. See IRM 3.10.8.2.2 Forms/Document Codes/Program Codes for return codes.
- i. Use the following format when marking the batch:

| Position | Definition |
|------------|--------------------|
| Position 1 | Account Type Code |
| Position 2 | Original Indicator |
| Position 3 | Hyphen |
| Position 4 | Return Code |

- j. An example of this coding PF-91, indicating the batch has Form 1099-DIV received from a domestic filer.
 - k. See IRM 3.10.8.6, Preparing Documents for Service Center Recognition/Image Processing System (SCRIPS), for the preparation of forms for SCRIPS processing.
- (2) See IRM 3.10.8.13, Batching Form 1096 for Integrated Submission and Remittance Processing (ISRP) Processing instructions to batch prior year Form 1096 for ISRP processing.
 - (3) Assign batch numbers, prepare batch control cards, etc. and forward to the document perfection function for processing. Service Center management determines if returns get numbered before moving through Document Perfection Operation.
 - (4) Edit unnumbered ISRP batches and then sent to numbering in Document Perfection Operation.

3.10.8.12
(03-08-2019)
**Blocking Income
Information Returns**

- (1) On blocks which require payer identifiers do the following to the first return and edit for transcription a payer TIN, address, and name:
 - a. Attach a payer identifier to the first return of the block in the same manner as done by Batching.
 - b. Edit the information return with the payer identifier attached in the same manner as the first return for the payer in the batch. Secure the first return for the payer in the batch by pulling the return attached to the immediately preceding payer identifier in the batch. After editing the payer TIN, name, and address on the information return, replace the payer identifier and return assemblies back in their correct places in the batch.

3.10.8.13
(01-01-2023)
**Batching Form 1096 for
Integrated Submission
and Remittance
Processing (ISRP)
Processing**

- (1) Batch prior year Form 1096 according to the following:
 - a. Batch each account type code separately. According to the following account type code (B or C).

| Account Type Code | Definition |
|-------------------|---|
| B | Used to identify those prepared by the payer . |
| C | Returns identified by the presence of “ Prepared by IRS ” stamped or written on the signature line of the Form 1096. Note: Used to identify those created by the IRS because a form isn’t provided, or not usable. |

- b. Batch tax years separately. Don’t mix account type codes or tax years.
- c. Place an indication of the prior year present in the batch identifier (ID).
- d. Don’t batch Form 1096 transmitting different types separately.
- e. Don’t batch single versus multiple return because each Form 1096, has a different payer (by name or TIN). Nor is it necessary to batch TIN and No-TIN Form 1096 separately.

- (2) Batch the Form 1096 in convenient groups. Annotate on the batch holder Form 1096 for payer master file (PMF) processing.

Place the following coding on the outside of the batch holder:

| Position | Description |
|--------------------|--|
| Position “1” | Account Type Code “B” or “C” |
| Position “2” | Original or Corrected/Amended indicator always use “F” |
| Position “3” | Hyphen (-) |
| Position “4 and 5” | Return Code “69” |

3.10.8.14
(01-01-2018)
**Numbered/Blocked and
Unnumbered Returns**

- (1) Forward unnumbered returns when complete to the numbering function for numbering and blocking.
- (2) Forward each completed numbered batch of returns to the ISRP function for transcription.
- (3) Adjust controls when releasing each batch.

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Exhibit 3.10.8-1 (01-01-2020)**Term Definitions Information Returns**

| Term | Definition |
|--|---|
| Account Type Code | An alpha character assigned in the block header record for all information return blocks. |
| Block Header | Form 1332, Block and Selection Record, or Form 3893, Re-Entry Document Control, distinguishing the entity or selection category of the return(s) in the block. |
| “Corrected” or “Amended” | Information return — return with “X” marked in the corrected box at the top of the form or the word “Corrected”/“Amended” written on the information return. |
| Detail document/return | Documents transmitted by a payer return. |
| Domestic Payer | Any information return submitted on an official IRS information return or approved substitute for an official IRS information return. Domestic payer information returns include all information returns not meeting the definition of a Foreign Treaty Information Return. |
| “Dummy” Form | Form 1096 (transmittal), prepared by the IRS when an employer or payer submits information returns, without a transmittal document. |
| Foreign Treaty Information Return | Any information return furnished by foreign governments, businesses, or individuals to the IRS reporting amounts paid to businesses or individuals with U.S. addresses. |

Exhibit 3.10.8-1 (Cont. 1) (01-01-2020)
Term Definitions Information Returns

| Term | Definition |
|----------------------------|--|
| Payer | <p>Payer information is found in the upper part of IRP documents. A payer is identified on forms as one or more of the following:</p> <ul style="list-style-type: none"> • Fiduciary • Estate • Trust • Partnership • Corporation • Employer • Applicable Large Employer (ALE) • ALE member • Payer • Trustee • Issuer • Filer • Lender • Borrower • Donee <p>Exception: For Form 1098, borrower and payer mean payee.</p> |
| Payee | <p>Information found in the lower part on of IRP documents. A payee is identified on forms as one or more of the following:</p> <ul style="list-style-type: none"> • Beneficiary • Partner • Shareholder • Employee • Recipient • Participant • Winner • Transferor • Lender • Responsible Individual • Donor <p>Exception: For Form 1098, Recipient and Lender mean payer, and Form 1096, does not contain payee data.</p> |
| Payer Identifiers | <p>A gummed label or other identifier (such as high-lighting or blue tape) placed on the information return to signify a change of payer.</p> |
| Single Return Payer | <p>Any payer for whom only one information return is processed through ISRP for each category.</p> |

Exhibit 3.10.8-1 (Cont. 2) (01-01-2020)**Term Definitions Information Returns**

| Term | Definition |
|---------------|---|
| TIN | Taxpayer identification number Either a social security number (SSN) or employer identification number (EIN). |
| yyty | Current tax year processed with century. |
| yyty-1 | Current tax year processed minus one with century. |
| yypy | Current year processing with century. |
| TY | Tax Year |
| PY | Processing Year |

Exhibit 3.10.8-2 (01-01-2023)**Mail Stops and Addresses for Disposition of Information Return Program**

Don't use overnight delivery for regular mailings. Observe protection of Personally Identifiable Information (PII) data. Mail United Postal Service (UPS) ground service allows tracking capability.

Mail Stops and Addresses

| Disposition Situation | Address and/or Mail Stop |
|--|---|
| <ul style="list-style-type: none"> Marks out or alters in any manner, the penalty or perjury statement (i.e., the jurat) in the signature area Federal tax withheld meets or exceeds 33 percent of stated income | Internal Revenue Service Frivolous Return Program Mail Stop 4390 1973 Rulon White Blvd Ogden, UT 84201 |
| Combined Annual Wage Reporting (CAWR) issued correspondence “with all submission documents and/or forms” | Internal Revenue Service CAWR Cincinnati- Stop 815G 7940 Kentucky Drive Florence, KY 41042 “OR” Internal Revenue Service CAWR Memphis- Stop 814 5333 Getwell Rd. Memphis, TN 38118 “OR” Internal Revenue Service CAWR Philadelphia- Stop 4-G08.151 2970 Market St. Philadelphia, PA 19104-5016 |
| | Internal Revenue Service Attn: Underreporter Branch, Payer Coordinator, AUR Stop 6653 1973 Rulon White Blvd. Ogden, UT 84201 |
| Federal Tax Withholding (FTWH) Report with no reply submissions or unprocessable resubmissions | IRP Civil Penalty Philadelphia Internal Revenue Service Stop 4-G08.151 2970 Market St. Philadelphia, PA 19104-5016 |

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Exhibit 3.10.8-2 (Cont. 1) (01-01-2023)**Mail Stops and Addresses for Disposition of Information Return Program**

| Disposition Situation | Address and/or Mail Stop |
|---|--|
| <ul style="list-style-type: none"> • Letter 1865-C no replies and the unprocessable submissions transmitted by or with Form 1096 • Letter 1865-C no replies and the Form 1094 series return for tax year 2021 or greater if present for the submission. See IRM 3.10.8.5.3 (10) for detailed instructions. • Prior year Form 1096 processed through Integrated Submission and Remittance Processing (ISRP) and imaged by Service Center Recognition/Imaging Processing System (SCRIPS). <p>Note: Don't mix these submissions during mail out.</p> | <p>IRP Civil Penalty Philadelphia Internal Revenue Service Stop 4-G08.151 2970 Market St. Philadelphia, PA 19104-5016</p> |
| <p>Form W-2, Form W-3, Form W-2 C, Form W-3 C, Form W-2 GU (Guam), Form W-2 VI (Virgin Islands), Form W-3 SS "Current/Past and Future processing years without CAWR issued correspondence."</p> | <p>Social Security Administration Wilkes-Barre Data Operations Center Wilkes-Barre, PA 18769</p> <p>Note: Street address below: SSA Wilkes-Barre Data Operation Center ATTN: W-2 Process 1150 E. Mountain Dr. Wilkes-Barre, PA 18702-7997</p> |
| <p>Form W-2 AS (American Samoa), Form W-3 SS. "Current/Past and Future processing years without CAWR issued correspondence."</p> | <p>American Samoan Tax Office Government of American Samoa Pago Pago, AS 96799</p> |

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Exhibit 3.10.8-3 (01-01-2025)**Sorts for Service Center Recognition/Imaging Processing System (SCRIPS)**

| SCRIPS Sort | Tax Year | Information Return Processing (IRP) Transmittal | Supporting Detail Form Types |
|--|------------------------------|---|---|
| ACA IRP B sort tax years separately | 2025 2024 2023 2022 | Form 1094-B | Form 1095-B |
| ACA IRP C sort tax years separately | 2025 2024 2023 2022 | Form 1094-C | Form 1095-C |
| ACA IRP CSA sort tax years separately | 2025 2024 2023 2022 | Form 1094-C | Has no supporting form(s) (details) attached but both checks in both the corrected box and line 19 |
| Income IRP | Processing year -1 | Form 1096 Stop this sort after February 15th and produce one sort for SCRIPS IRP processable documents. | Transmitting income information returns other than Form 1099-NEC |
| Expedite NEC IRP | Processing year -1 | Form 1096 transmitting Form 1099-NEC Stop this sort after February 15th and produce one sort for SCRIPS IRP processable documents. | Form 1099-NEC Note: Place a notation on the release to SCRIPS to say NEC. Work received through February 15th treated and marked as expedite. |

Exhibit 3.10.8-4 (01-01-2025)**Sorts for Integrated Submission and Remittance Processing (ISRP)**

| ISRP Detail Sorts Transmittal | Supporting Detail Form Types |
|--|--|
| Prior Year Form 1096 | All forms |
| Form 1096 | <p>Note: As of processing year 2023 all IRP forms are processed on SCRIPS. These instructions are left as a back-up to SCRIPS.</p> <p>Exception: Prior year Form 1096.</p> <ul style="list-style-type: none"> • Form 1098-C, • Form 1098-F, • Form 1098-Q, • Form 3921, • Form 3922, • Form 5498-ESA, • Form 5498-SA, • Form W-2G, |
| Modernized Information Return Intake (IRI) General Purpose Programming (GPP) Form 1096 | <ul style="list-style-type: none"> • Form 5498-QA |

Exhibit 3.10.8-5 (01-01-2017)**Correspondence Fill-In Paragraph Options**

| Paragraph Use | Optional Additional Verbiage |
|----------------------|---|
| C, N | Some or all your Form 1095-C are unprocessable because the box indicates the employer provided self-insured coverage and Part III is incomplete. Please resubmit. |
| C, N | Please use the full-sized official forms. |
| C, N | You sent non-official forms. Please resubmit using official forms. |
| C, N | You sent forms in portrait. Please resubmit in landscape. |
| F, P | We received a Form 1094-B and Form 1095-C. This combination of forms is not processable. Processable combinations include Form 1094-B and Form 1095-B and Form 1095-C. Please resubmit. |
| F, P | We received a Form 1094-C and Form 1095-B. This combination of forms is not processable. Acceptable combinations include a Form 1094-B and Form 1095-B or Form 1094-C and Form 1095-C. Please resubmit. |
| C, 0 and 1 | We cannot process your Form 1095 returns because the corresponding Form 1094 is not present. Resubmit your filing (Form 1094 transmittal and corresponding Form 1095) for processing. |
| C, 0 and 1 | We cannot process your Form 1095 returns because the corresponding Form 1094 is not present. Prepare the Form 1094 transmittal and return it to us with a copy of this letter. |

Exhibit 3.10.8-6 (01-01-2022)**Due Dates and Date Stamping**

| Form Type | Due Date | Date Stamp Begins includes grace period | |
|--|-------------|--|---|
| Tax year is prior to the current processing year minus one | Past year | January 01 | |
| Form 1096 transmitting Form 1099-NEC Tax year is equal to current processing year minus one | January 31 | | # |
| Form 1096 and Form 1094 Tax year is equal to current processing year minus one Exception: Form 1096 transmitting Form 1099-NEC above and Form 5498 series below. | February 28 | | # |
| Form 1096 transmitting Form 5498 series Tax year is equal to current processing year minus one | May 31 | | # |
| Subsequent years (futures) Tax year equals or is greater than current processing year | Not yet due | <ul style="list-style-type: none"> No date stamp Hold in IRP Sort Unit | |

Exhibit 3.10.8-7 (01-01-2016)**Account Type Codes**

| Account Type | Definition |
|---------------------|--|
| B | Form 1096 prepared and submitted by the payer. |
| C | Form 1096 “ Dummy ” prepared by IRS when the payer did not submit a Form 1096. |
| P | Processable returns from domestic payers. |

Exhibit 3.10.8-8 (01-01-2016)**State Code/ZIP Code Perfection Chart (State Order)**

| 2-Ltr. Code | State Name | ZIP Code | 2-Ltr. Code | State Name | ZIP Code |
|------------------------|----------------------|---------------------|------------------------|-------------------|---------------------|
| AA | America-Atlantic | 34001 | MS | Mississippi | 38601 |
| AE | America-Europe | 09001 | MO | Missouri | 63001 |
| AP | America-Pacific | 96201 | MT | Montana | 59001 |
| AL | Alabama | 35001 | NE | Nebraska | 68001 |
| AK | Alaska | 99501 | NV | Nevada | 88901 |
| AZ | Arizona | 85001 | NH | New Hampshire | 03001 |
| AR | Arkansas | 71601 | NJ | New Jersey | 07001 |
| CA | California | 90001 | NM | New Mexico | 87001 |
| CO | Colorado | 80001 | NY | New York | 00401 |
| CT | Connecticut | 06001 | NC | North Carolina | 27001 |
| DC | District of Columbia | 20001 | ND | North Dakota | 58001 |
| DE | Delaware | 19701 | OH | Ohio | 43001 |
| FL | Florida | 32001 | OK | Oklahoma | 73001 |
| GA | Georgia | 30001 | OR | Oregon | 97001 |
| HI | Hawaii | 96701 | PA | Pennsylvania | 15001 |
| ID | Idaho | 83201 | RI | Rhode Island | 02801 |
| IL | Illinois | 60001 | SC | South Carolina | 29001 |
| IN | Indiana | 46001 | SD | South Dakota | 57001 |
| IA | Iowa | 50001 | TN | Tennessee | 37001 |
| KS | Kansas | 66001 | TX | Texas | 75001 |
| KY | Kentucky | 40001 | UT | Utah | 84001 |
| LA | Louisiana | 70001 | VT | Vermont | 05001 |
| ME | Maine | 03901 | VA | Virginia | 20101 |
| MD | Maryland | 20601 | WA | Washington | 98001 |
| MA | Massachusetts | 01001 | WV | West Virginia | 24701 |
| MI | Michigan | 48001 | WI | Wisconsin | 53001 |
| MN | Minnesota | 55001 | WY | Wyoming | 82001 |

Exhibit 3.10.8-9 (01-01-2016)**City, ZIP Code, and State Abbreviation Exceptions**

| City | ZIP | State | City | ZIP | State |
|----------------------|------------|--------------|-------------|------------|--------------|
| Airport | 45275 | KY | Naval Base | 03801 | ME |
| Alvin | 49936 | WI | Navy Annex | 20370 | VA |
| Andrews AFB | 20331 | MD | Pentagon | 20301 | VA |
| Dulles Int'l Airport | 20041 | VA | Texarkana | 75502 | AR |
| Fishers Island | 06390 | NY | Texhoma | 73949 | TX |
| Junction City | 71749 | LA | | | |

Exhibit 3.10.8-10 (01-01-2016)

Military Army Post Office (APO), Diplomatic Post Office (DPO), and Fleet Post Office (FPO) State Codes and ZIP Codes

| ZIP Code | Address | Country | APO/FPO/DPO Address |
|--------------------------------|----------------|----------------|----------------------------|
| 966XX and 98760 - 98799 | FPO | Pacific | FPO AP [ZIP Code] |
| 962XX - 966XX | DPO | Pacific | DPO AP [ZIP Code] |
| 34000 - 34049 | APO | Americas | APO AA [ZIP Code] |
| 34050 - 34099 | FPO | Americas | FPO AA [ZIP Code] |
| 340XX - 340XX | DPO | Americas | DPO AA [ZIP Code] |
| 090XX - 094XX 096XX - 098XX | APO | Europe | APO AE [ZIP Code] |
| 095XX | FPO | Europe | FPO AE [ZIP Code] |
| 090XX - 098XX | DPO | Europe | DPO AE [ZIP Code] |
| 962XX - 965XX 98700 - 98759 | APO | Pacific | APO AP [ZIP Code] |

